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S.I. 2019 No. 57

Customs Act

CAP. 66

CUSTOMS TARIFF (AMENDMENT) ORDER, 2019

The Minister, in exercise of the powers conferred on him by section 25 of the *Customs Act*, makes the following Order:

1. This Order may be cited as the *Customs Tariff (Amendment) Order, 2019*.

2. In this Order,

"Agreement" means the World Trade Agreement on Agriculture to which Barbados is a signatory as of the 14th day of April, 1994;

"Special Safeguard Provision of the Agreement" means the provision set out in paragraph 1*(b)* of Article 5 of the Agreement.

3. Notwithstanding the rates of duty stated in Part 1 Section A of the *Customs Tariff* the goods contained in Part I of Section B of this Tariff shall be subject to an import duty at the rate of 60 per cent.

4.(1) In order to invoke the Special Safeguard Provision of the Agreement in accordance with the provisions of paragraph 5 of Article 5 of the Agreement, there shall be paid on the importation of a good set out in Part I of Section C of the Tariff, in addition to the rate of duty as set out in Part I on Section A in respect of which no quota allocations have been granted, an additional rate of duty.

(2) The additional rate of duty referred to sub-paragraph (1) shall be calculated in accordance with the following formulae:

(a) where the difference between the c.i.f. import price of the shipment expressed in terms of the domestic currency (hereinafter referred to as the "imported price") and the trigger price as defined in sub-paragraph (2) is less than or equal to 10 per cent of the trigger price, no additional duty shall be imposed;

(b) where the difference between the import price and the trigger price (hereinafter referred to as the "difference") is greater than 10 percent but is less than or equal to 40 percent of the trigger price, the additional duty allowed shall be equal to 30 per cent of the amount by which the difference exceeds 10 per cent;

(c) where the difference than 40 per cent but is less than or equal to 60 per cent of the trigger price, the additional duty shall be equal to 50 per cent of the amount by which the difference exceeds 40 per cent, in addition to the duty allowed under paragraph *(b)*;

(d) where the difference is greater than 60 per cent but is less than or equal to 75 per cent of the trigger price, the additional duty allowed shall be equal to 70 per cent of the amount by which the difference exceeds 60 per cent, in addition to the duties allowed under paragraphs *(b)* and *(c)*;

(e) where the difference is greater than 75 per cent of the trigger price of the additional duty shall be equal to 90 per cent of the amount by which the difference exceeds 75 per cent, in addition to the duties allowed under paragraphs *(b)*, *(c)* and *(d)*.

(3) For the purposes of this paragraph,

"reference price" means the average c.i.f. unit value of the good concerned or an appropriate price in terms of the quality of the good and its stage of processing;

"trigger price" means the average 1986 - 1988 reference price for the good concerned.

5. Parts I and II of the Customs Tariff are revoked and the following substituted:

REVISED

COMMON EXTERNAL TARIFF

OF THE

CARIBBEAN COMMUNITY

BASED ON THE 2017 EDITION OF THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HS)

11 APRIL 2018

CARIBBEAN COMMUNITY SECRETARIAT

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GENERAL NOTE

The classification structure of the Schedule of Rates is based on the 2017 sixth edition Harmonized Commodity Description and Coding System, commonly known as the Harmonized System (HS). The Statistical Classification Numbers are based on the Standard International Trade Classification, Fourth Revision. The units for statistical classification are based on the metric system.

The General Rules for the Interpretation of the Harmonized System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates, as are the Section, Chapter and Additional CARICOM Guidelines.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Community as well as to goods traded among the Member States of the Caribbean Community which do not qualify for Community treatment.

In the Schedule of Rates, the letters **A, C and D** appear in the column headed rate of duty in several places throughout the Schedule. The inclusion of these letters instead of an actual tariff rate is intended to signify that reference should be made to one of the Lists, **A, C and D**, in which will be found the agreed Common External Tariff (CET) rates as well as the rates which the individual Member States will be applying pursuant to decisions taken by the Council for Trade and Economic Development.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. LDC Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a 'zero' rate, or a rate lower than that shown in the Schedule of Rates, inccordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefore in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported “For use in Industry, Agriculture, Fisheries, Forestry and Mining” (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" **(Section I of the List of Conditional Duty Exemptions).**

At the same, time, the items set down in **Parts I and II** of the List of items ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" **(Section XI of the List of Conditional Duty Exemptions),** except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol "%" means percentage of value.

Lists A, C and D provide as follows:

List A - A list of items on which suspension of the rates of duty in the Schedule of Rates under Article 83 of the Revised Treaty has been granted to Member States for an indefinite period subject to review by COTED, with the rates to be applied by Member States;

List C - A list of items in respect of which minimum rates of duty have been agreed by COTED, with the actual rates of duty to be applied by individual Member States;

List D - Parts I and II - Additional items in respect of which Suspension of the CET under Article 83 of the revised Treaty has been granted to St. Kitts and Nevis, other OECS Member States and Belize, with the actual Rates to be applied by those Member States.

ABBREVIATIONS AND SYMBOLS

AC	-	alternating current
ASTM	-	American Society for Testing Materials
Bq	-	becquerel
$_0$C	-	degree(s) Celsius
cc	-	cubic centimetre(s)
cg	-	centigram(s)
cm	-	centimetre(s)
cm2	-	square centimetre(s)
cm3	-	cubic centimetre(s)
cN	-	centinewton(s)
360^0	-	360 degrees
DC	-	direct current
g	-	gram(s)
g.v.w	-	gross vehicle weight
Hz	-	hertz
IR	-	infra-red
kcal	-	kilocalorie(s)
kg	-	kilogram(s)
kgf	-	kilogram force
kN	-	kilonewton(s)
kPa	-	kilopascal(s)
kV	-	kilovolt(s)
kVA	-	kilovolt(s)-ampere(s)
kvar	-	kilovolt(s)-ampere(s)-reactive
kW	-	kilowatt(s)
kWh	-	kilowatt hour(s)
l	-	litre(s)
m	-	metre(s)
m	-	meta
m^2	-	square metre(s)
m^3	-	cubic metre(s)
µCi	-	microcurie
mg	-	milligram(s)
mm	-	millimetre(s)
mN	-	millinewton(s)
MPa	-	megapascal(s)

N	-	newton(s)
No.	-	number
o-	-	ortho-
p-	-	para
t	-	tonne(s)
PVC	-	polyvinyl chloride
r.p.m.	-	revolutions per minute
u	-	pieces/items
u(jeu/pack)	-	packs
UV	-	ultra-violet
V	-	volt(s)
vol.	-	volume
W	-	watt(s)
%	-	percent
x_o	-	x degree(s)
2u	-	pairs
12u	-	dozens
1,000u	-	thousands of pieces/items

Examples

1500 g/m^2	-	means one thousand five hundred grams per square metre
15_0C	-	means fifteen degrees Celsius
1,000 kWh	-	means one thousand kilowatt hours
1,000 u	-	means thousands of pieces/items

ABOUT THE HARMONIZED SYSTEM

The Harmonized Commodity Description and Coding Systems, usually referrred to as the "Harmonized System"or "HS", is a multipurpose 6-digit international commodity classification system used by governemnts, international organizations, as well as the private sector, as a basis for customs tariffs, international trade statistics, freight rates and production statistics. It is applied worldwide by over 180 countries which, together, roughly represent 98% of goods in international trade.

It is also a tool for the administration and enforcement of various national and international trade policies (e.g., Customs duties, Customs valuation, Rules of origin and monitoring quotas), for bilateral and multilateral trade negotations (e.g., at the WTO) and for economic research and analysis. Over the years since its introduction in October 1988, the Harmonized System has become a truly universal and internationally accepted economic language, thus an indespensable tool in international trade. It offers uniformity in the treatment of goods from one country to another, for example -

- raders obtain consistent tariff treatment for imported goods
- researchers benefit from consistent classes of goods for trade statistics
- transporters can use consistent codes for commodities in trade
- economic negotiators can accurately compare trade figures.

The caretaker of the Harmonized System is the World Customs Organization (officially, the Customs Co-operation Council).

GENERAL STRUCTURE

The Harmonized System is a six-digit numbering system which has a logical class structure supported by Rules of Interpretation, as well as by a network of legal notes, in order to achieve the utmost in uniform classification of goods worldwide. It consists of 21 Sections, divided into 97 Chapters which comprise about 5,000 commodity classes.

It should be noted that Chapter 77 contains no classes and is reserved for possible future use in the Harmonized System, while Chapters 98 and 99 are used by Customs Administrations for national purposes to apply, for example, special transactions in trade.

The numbering system actually begins with the Chapter, then with the four-digit Headings, then the six-digit subheadings being divisions of headings. The subheadings of the System are denoted by dashes, the one-dash subheadings being the primary divisions of a Heading, then the two-dash being the division of a one-dash subheading.

In the Harmonized System, many Sections and Chapters are preceded by Notes. These are known as Legal Notes because they have legal force as an integral part of the Harmonized System and, hence, the Customs Tariff which uses it as a basis. Section Notes, Chapter Notes and Subheading Notes are included in the international core of the Harmonized System Nomenclature. The international Legal Notes define the precise scope and limits of each Chapter, Section, Heading or Subheading. In the CET, there are also some Additional CARICOM Notes which have the same legal force as the Notes in the Harmonized System.

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

Rule 1

The titles of Sections, Chapters and Subchapters 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.

Rule 2

(a) Any reference in a Heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a Heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

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 effected as follows:

(a) The Heading which provides the most specific description shall be preferred to Headings providing a more general description. However, when two or more Headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those Headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3*(a)*, shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3*(a)* or 3*(b)*, they shall be classified under the Heading which occurs last in numerical order among those which equally merit consideration.

Rule 4

Goods which can not be classified in accordance with the above Rules shall be classified under the Heading appropriate to the goods to which they are most akin.

Rule 5

In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.

(b) Subject to the provisions of Rule 5*(a)* above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provison is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

Rule 6

For legal purposes, the classification of goods in the Subheadings of a Heading shall be determined according to the terms of those Subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only Subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

ADDITIONAL RULE FOR THE INTERPRETATION OF THE COMMON EXTERNAL TARIFF (CET)

The classification of goods in a CET tariff item is determined according to the terms of the General Rules for the Interpretation of the Harmonized System. For the purpose of this Rule the relative Section, Chapter and Subheading Notes, as well as, any related CARICOM Additional Note, must be considered, and only Harmonized System Subheadings and CET tariff items at the same level may be compared.

THE GENERAL RULES EXPLAINED

The six General Rules for the Interpretation of the Harmonized System are, in fact, the most important legal text and constitute the backbone of this commodity classification. Whether users realize it or not, all commodities are classified according to these Rules which ensure that a product is classified in only one Heading or Subheading to the exclusions of any other with justifiable legal interpretation. Rules 1 to 5 applies to classification in Headings, while Rule 6 applies to classification in the Subheadings.

These Rules give the framework used to determine the classification of goods presented to a Customs Administration. If the goods cannot be easily determined by using Rule 1 or 2 as described below, then importer or agent usually consult with the National Customs Administration.

Here, we will examine each of the Rules which, it will be shown, are applied in numerical sequence.

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

Rule 1

The titles of Sections, Chapters and Subchapters 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.

This Rule is paramount and takes precedence over all the others. It is likely that over 90% of all goods are classified according to this rather straightforward Rule.

It states that the titles of Sections and Chapters are not part of the legal texts, that is, they have no legal force. As it is practically impossible to list all goods which might fit into a Section or Chapter, the titles are only guidelines which give a general indication of what types of goods are covered, or where specific goods are likely to be located.

It also states that, for legal purposes, classification is determined by the terms of the Headings and of the Legal Notes. In other words, a user must examine all Legal Notes (that is Section Notes, Chapter Notes, Subheading Notes and Additional CARICOM Guidelines (i.e. inclusions, exclusions, definitions, etc.) under a Section or Chapter, then determine the Heading text which give the most appropriate description of the goods to be classified. Or, vice versa, after an appropriate Heading text is found, the Legal Notes must be examined to ensure that it is the correct one. This Rule sets the hierarchical order by stating that, if it is not possible to determine with certainty the Heading for a commodity, then classification is effected by applying the other Rules of Interpretation, for example, when two Headings are both equally appropriate classes for the goods.

Rule 2

(a) Any reference in a Heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

This Rule essentially states that articles classifiable in a Heading will include those:

(i) articles which are incomplete or unfinished but have the essential character of the complete or finished article. For example automobiles without their engines or without wheels belong in 87.03 as automobiles. This part of Rule 2*(a)* extends to blanks which have been shaped and resemble the finished article, but which are unusable until the article is completed. For example, stainless steel table knife blanks which have the general shape of table knives but which are not completed nor sharpened and ready for use belong in 82.11. It is important that the products have the essential shape of the article in question to be regarded as blanks.

(ii) unassembled or disassembled articles which are incomplete or unfinished but have the essential character of the complete or finished article. For example, unassembled hunting rifles without the bolt are classified as hunting rifles (93.03).

(iii) unassembled or disassembled articles which are complete or finished article. For example, a crate containing unassembled bicycles which have all the parts are classified in 87.12. They would likely be presented unassembled for ease of transport. It should be noted that extra parts are to be classified separately. Only the parts necessary to assemble one complete article are to be classified as that article. It should also be noted that, if the Heading text or the Legal Notes specifically exclude incomplete, unfinished, unassembled or disassembled articles from the Heading, then Rule 2*(a)* can not apply. The goods would therefor be classified in accordance with Rule 1.

(b) Any reference in a Heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

There are three parts to Rule 2*(b)* which, in fact, extends the scope of a great number of Headings in the Harmonized System.

The first part deals with materials or substances mixed or combined with other materials or substances. A Heading in which there is reference to a given material or substance will include mixtures or combinations of that material or substance.

The second parts deals with goods of a given material or substance. It states that such goods includes those goods consisting wholly or partly of such material or substance.

The third part states that the goods mentioned in the first and second part are classified according to the principles of Rule 3. It is noted that Rule 2*(b)* does not inform users on how to classify the goods, but merely states that, in such circumstances, Rule 3 applies.

Similar to Rule 2*(a)*, it should also be noted that, if the Heading text or a Legal Notes referring to the Heading specifically exclude or specifically includes mixtures or combinations, then Rule 2*(b)* can not apply. The goods would therefore be classified in accordance with Rule 1.

Also, if a material or substance when mixed or combined completely changes, or is entirely deprived of its character or nature, or can no longer answers the description as stated in a Heading text, then Rule 2 cannot apply.

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 effected as follows:

This preamble of Rule 3 states that when, because of Rule 2*(b)* or for any other reason, goods are, at first sight, classifiable under two or more Headings, then the following three Rules apply. The order of these Rules is important. First, 3*(a)* is considered, and if that fails, then Rule 3*(b)* is considered, and if that fails, Rule 3*(c)* is considered, in that order.

It should be recalled that Rule 1 is paramount, and users must ensure that the terms of Headings or associated Legal Notes do not otherwise require before moving on to Rule 3. So, the texts of all appropriate Headings and the Legal Notes (of Sections and Chapters) must always be examined in detail.

The priority of Rules 3*(a)*, 3*(b)* and 3*(c)* in summary are -

- specific description
- essential character
- numerical order

3(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.

Rule 3*(a)* deals mainly with specific description of the goods. There are two parts to this Rule.

The first part (the first sentence) refers to the Heading texts themselves, and generally does not cover mixed or composite materials or substances, nor to items in a set put up for retail sale. A Heading which give a specific description of the goods (the one which comes closest to actually naming the product) will be preferred to a Heading which give a more general description. In other words, according to this Rule, classification is achieved by giving preference to the Heading which describes the intrinsic characteristics of goods (that is, what they actually consist of) as opposed to a Heading which gives other details, for example, their end use.

Users are usually able to come to a conclusion about which text give a more specific description of the goods. However, depending on the product, it can occasionally be very difficult to determine and, following a proper examination of the Headings involved, it might be necessary to proceed to Rule 3*(b)*.

The second part (the second sentence) deals generally with the classification of mixed or composite goods, as well as with items in a set put up for retail sale.

If more than one Heading mention only part of the material or substance in a mixed or composite goods, then both are said to be equally specific even if one of them give a more complete or precise description.

The same principle is applied with regard to items in a set put up for retail sale. If more than one Heading refer to one of the items in the set, then those Headings are said to be equally specific even if one of them give a more complete or precise description. Goods in sets put up for retail sale are those which -

- consist of two or more articles
- together meet a particular need or carry out a specific activity
- are put up in a common container or in a manner suitable for sale directly to users without repacking.

All three (3) conditions must be met.

Note that the second part of Rule 3*(a)* does not state how to classify products when more than one Heading are so regarded as equally specific. Users must then proceed to Rule 3*(b)*.

It should again be recalled that, as always, Rule 1 is paramount, and users must ensure that the terms of Headings or associated Legal Notes do not otherwise require before moving on to Rule 3*(b)*. So, the texts of all appropriate Headings and the Legal Notes (of Sections and Chapters) must always be examined in detail.

3(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.

Rule 3*(b)* give the classification principle if goods cannot be classified with Rule 3*(a)*. It deals with the essential character of the goods.

This Rule only relates to -

- mixtures
- composite goods
- goods put up in sets for retail sales.

In all cases, classification is determined according to the material or component which can be regarded as conferring the essential character on the mixture, composite good or set for retail sale, assuming that this criterion can be applied. Essential character will vary depending on the type of good in question. Some of the factors which *might* determine the essential character of a product are:

- quantity
- bulk
- weight
- value
- nature of the components
- role of a component.

3(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.

Rule 3*(c)* is used only when Rules 3*(a)* and 3*(b)* fail. Here, goods are classified according to the Heading which occurs last in numerical order among those which equally merited consideration. This Rule is used when the Heading which provides the most specific description cannot be determined according to Rule 3*(a)* or when the essential character cannot be conferred on one component of a set or mixture according to Rule 3*(b)*.

Rule 4

Goods which cannot be classified in accordance with the above Rules shall be classified under the Heading appropriate to the goods to which they are most akin.

This Rule is practically never used, and only in cases when classification cannot be achieved by using the previous Rules, which is quite rare. Virtually all products, whether or not new in trade, can be classified according to the other Rules.

Essentially, when using this Rule, two Headings are not being considered as possibilities, and classification is achieved by comparing the goods with similar goods of a Heading, that is, the goods are classified in the same Heading as goods to which they are most akin. Several factors might be taken into account when considering a good's kinship, for example, its general description, its use and its nature.

Before moving on to Rule 4, Customs officers should consult with their supervisors.

Rule 5

In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

Rule 5 directs the classification of containers which are presented with articles.

5(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.

Rule 5(a) essentially covers the classification of containers presented with the articles for which they are intended. Such containers are classified with the articles as long as they

- are specifically shaped or fitted to contain specific articles, that is, specifically designed or shaped to accommodate the article
- are suitable for long-term use, e.g., durability
- are presented with the articles for which they are intended, although they might be separately packed for convenience of transport
- are normally sold with such articles
- do not confer to the whole its essential character.

Such containers, when imported alone that is not with the article for which they are intended are classified as containers **(usually in 42.02)**.

If a product is presented with two containers which both meet the criteria to be classified with the article (an import with a spare container), then one of the containers is classified with the article while the other must be classified separately.

5(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.

Rule 5(b) states that packing materials and packing containers are classified with the goods they contain, as long as they are of a kind normally used for packing such goods. However, the Rule is not binding if the packing materials or packing containers are clearly suitable for repetitive use.

Rule 6

For legal purposes, the classification of goods in the Subheadings of a Heading shall be determined according to the terms of those Subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only Subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Rule 6 becomes relevant only after the goods have been classified at the Heading level.

This rule states that the classification of goods in the Subheadings is to be determined according to the terms of those Subheadings and any related Subheading Notes, as well as according to the terms of Rules 1 to 5 above, as long as the necessary changes have been applied (*mutatis mutandis*).

It is important to note that only Subheadings at the same level are to be compared, that is, one-dash Subheadings can only be compared with the other one-dash Subheadings under the same Heading, and two-dash Subheadings can only be compared with the other two-dash Subheadings under the same one-dash Subheading.

In addition, unless the context of the Subheadings otherwise requires, the Section and Chapter Notes also apply to the Subheadings.

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3. Fish and crustaceans, molluscs and other aquatic invertebrates

4. 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

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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, maté and spices

10. Cereals

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

12. Oil seeds and oleaginous fruits; 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

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SECTION III

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

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

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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; pastry cooks' 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

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SECTION V

MINERAL PRODUCTS

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

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SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes

28. Elements; Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopeses
Notes 28.01 28.14 28.26 28.33 28.40 28.45

29. Organic chemicals
Notes 29.01 29.05 29.09 29.14 29.19 29.24 29.33 29.36 29.39

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
Notes 38.01 38.08 38.12 38.23

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SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes

39. Plastics and articles thereof
Notes 39.01 39.06 39.15 39.20 39.24

40. Rubber and articles thereof

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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)

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

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

43. Furskins and artificial fur; manufactures thereof

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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

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

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SECTION X

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

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
Notes 48.01 48.05 48.10 48.16 48.20

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

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SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes

50. Silk

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

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 nonwovens; 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, e.g. blankets, bed and table linen; sets; worn clothing and worn textile articles; rags

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SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

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

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SECTION XIII

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

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

69. Ceramic products

70. Glass and glassware

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SECTION XIV

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

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

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SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

72. Iron and steel
Notes 72.01 72.06 72.10 72.14 72.18 72.24

73. Articles of iron or steel
Notes 73.01 73.06 73.14 73.19 73.23

74. Copper and articles thereof

75. Nickel and articles thereof

76. Aluminium and articles thereof

77. (*Reserved for possible future use in the Harmonised 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

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SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Section Notes

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
Notes 84.01 84.14 84.22 84.30 84.41 84.50 84.59 84.67 84.76 84.82

85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
Notes 85.01 85.05 85.14 85.21 85.30 85.37 85.42 85.46

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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 signalling 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

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SECTION XVIII

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

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
Notes 90.01 90.06 90.13 90.19 90.25 90.30

91. Clocks and watches and parts thereof

92. Musical instruments; parts and accessories of such articles

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SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93. Arms and ammunition; parts and accessories thereof

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SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

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SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97. Works of art, collectors' pieces and antiques

98. (*Reserved for special uses by Contracting Parties*)

99. (*Reserved for special uses by Contracting Parties*)

NOTE
A heading number placed in square brackets indicates it was deleted by the World Customs Organization.

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CHAPTER I

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

2. Animals of heading 95.08.

Additional CARICOM Guideline.

1. For the purposes of Subheading 0102.21 and 0102.29, the term "*cattle*" refers only to bovine animals of the genus Bos which is divided into four sub-genera, i.e., *Bos, Bibos, Novibos and Poephagus*. They cover what may be regarded as the common farm cow and bull. In these subheadings, the terms cows and bulls include calves. These animals may be wild or domesticated. They are, however, usually domesticated or tamed and adapted to being under human control, and are generally provided with food and home by humans.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	INSPECTION FEE	VAT RATE	UNIT	SITC REV 4
01.01		Live horses, asses, mules and hinnies.					001.5
0101.21	00.000	- - Pure-bred breeding animals	Free	$20.00 each	17.5%	kg/u	001.53
0101.29	00	- - Other:					
0101.29	10.000	- - - Race horses, not for breeding	45%	$20.00 each	17.5%	kg/u	001.521
0101.29	90.000	- - - Other	40%	$20.00 each	17.5%	kg/u	001.522
0101.30	00	- Asses					
0101.30	10.000	- - - Pure-bred breeding animals	Free	$15.00 each	17.5%	kg/u	001.541
0101.30	90.000	- - - Other	40%	$15.00 each	17.5%	kg/u	001.549
0101.90	00	- Other					
0101.90	00.100	- - Mule	40%	$20.00 each	17.5%	kg/u	001.55
0101.90	00.900	- - Other	40%	$10.00 each	17.5%	kg/u	001.55
01.02		Live bovine animals.					
		- Cattle:					
0102.21	00	- - Pure-bred breeding animals:					
0102.21	10.000	- - - Bulls	Free	$15.00 each	17.5%	kg/u	001.111
0102.21	20.000	- - - Cows	Free	$15.00 each	17.5%	kg/u	001.112
0102.29	00	- - Other:					
0102.29	10.000	- - - Bulls, for breeding	Free	$15.00 each	17.5%	kg/u	001.191
0102.29	20.000	- - - Bulls, for rearing, weighing not more than 270 kg	Free	$15.00 each	17.5%	kg/u	001.192
0102.29	30.000	- - - Other bulls	40%	$15.00 each	17.5%	kg/u	001.193
0102.29	40.000	- - - Cows, for breeding	Free	$15.00 each	17.5%	kg/u	001.194
0102.29	50.000	- - - Cows, for rearing, weighing not more than 270 kg	Free	$15.00 each	17.5%	kg/u	001.195
0102.29	60.000	- - - Other Cows	40%	$15.00 each	17.5%	kg/u	001.196
		- Buffalo:					
0102.31	00.000	- - Pure-bred breeding animals	Free	$10.00 each	17.5%	kg/u	001.113
0102.39	00.000	- - Other	40%	$10.00 each	17.5%	kg/u	001.197
0102.90	00.000	- Other	40%	$10.00 each	17.5%	kg/u	001.199
01.03		Live swine.					
0103.10	00.000	- Pure bred breeding animals	Free	$10.00 each	17.5%	kg/u	001.31
		- Other:					
0103.91	00	- - Weighing less than 50 kg:					
0103.91	10.000	- - - For breeding	Free	$10.00 each	17.5%	kg/u	001.391
0103.91	90.000	- - - Other	40%	$10.00 each	17.5%	kg/u	001.392
0103.92	00	- - Weighing 50 kg or more:					
0103.92	10.000	- - - For breeding	Free	$10.00 each	17.5%	kg/u	001.393
0103.92	90.000	- - - Other	40%	$10.00 each	17.5%	kg/u	001.399
01.04		Live sheep and goats.					
0104.10	00	- Sheep:					
0104.10	10.000	- - - For breeding	Free	$10.00 each	17.5%	kg/u	001.211
0104.10	20.000	- - - For rearing	40%	$10.00 each	17.5%	kg/u	001.212
0104.10	90.000	- - - Other	40%	$10.00 each	17.5%	kg/u	001.219
0104.20	00	- Goats:					
0104.20	10.000	- - - For breeding	Free	$10.00 each	17.5%	kg/u	001.221
0104.20	20.000	- - - For rearing	40%	$10.00 each	17.5%	kg/u	001.222
0104.20	90.000	- - - Other	40%	$10.00 each	17.5%	kg/u	001.229

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	INSPECTION FEE	VAT RATE	UNIT	SITC REV 4
01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls					
		- - Pure-bred breeding animals					
		- Weighing not more than 185 g:					
0105.11	00	- - Fowls of the species Gallus domesticus:					
0105.11	10.000	- - - For breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.411
0105.11	20.000	- - - For rearing	184%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.412
0105.11	90.000	- - - Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4181
0105.12	00	- - Turkeys:					
0105.12	10.000	- - - For breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.413
0105.12	20.000	- - For rearing	184%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.414
0105.12	90.000	- - - Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4182
0105.13	00	- - Ducks:					
0105.13	10.000	- - - For breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4151
0105.13	20.000	- - - For rearing	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4161
0105.13	90.000	- - - Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4191
0105.14	00	- - Geese:					
0105.14	10.000	- - - For breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4152
0105.14	20.000	- - - For rearing	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4162
0105.14	90.000	- - - Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4192
0105.15	00	- - Guinea fowls:					
0105.15	10.000	- - - For breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4153
0105.15	20.000	- - - For rearing	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4163
0105.15	90.000	- - - Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4193
		- Other:					
0105.94	00	- - Fowls of the species Gallus domesticus :					
0105.94	10.000	- - - Cocks for breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.491
0105.94	20.000	- - - Cocks for rearing	184%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.492
0105.94	30.000	- - - Hens for breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.493
0105.94	40.000	- - - Hens for rearing	184%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.494

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	INSPECTION FEE	VAT RATE	UNIT	SITC REV 4
0105.94	90.000	- - - Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.495
0105.99	00	- - Other:					
0105.99	10.000	- - - For breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4991
0105.99	20.000	- - - For rearing	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4992
0105.99	90.000	- - - Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.4999
01.06		Other live animals.					
		- Mammals:					
0106.11	00	- - Primates:					
0106.11	10.000	- - - Monkeys	40%	$10.00 each or $35.00 per batch > 3	17.5%	kg/u	001.9111
0106.11	90.000	- - - Other	40%	$10.00 each or $35.00 per batch > 3	17.5%	kg/u	001.9619
0106.12	00.000	- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lioins and walruses (mammals of the suborder Pinnipedia)	40%	$10.00 each or $35.00 per batch > 3	17.5%	kg/u	001.915
0106.13	00.000	- - Camels and other camelids (Cameidae)	40%	$10.00 each or $35.00 per batch > 3	17.5%	kg/u	001.916
0106.14	00.000	- - Rabbits and hares	40%	$10.00 each or $35.00 per batch > 3	17.5%	kg/u	001.917
0106.19	00	- - Other					
0106.19	10.000	- - - Dogs	40%	$15.00 each	17.5%	kg/u	001.913
0106.19	20.000	- - - Cats	40%	$10.00 each	17.5%	kg/u	001.914
0106.19	90.000	- - - Other	40%	$10.00 each or $35.00 per batch > 3	17.5%	kg/u	001.919
0106.20	00	- Reptiles (including snakes and turtles):					
0106.20	10.000	- - - Turtles	40%	$10.00 each or $35.00 per batch > 3	17.5%	kg/u	001.921
0106.20	90.000	- - - Other	40%	$10.00 each or $35.00 per batch > 3	17.5%	kg/u	001.929
		- - Birds					
0106.31	00.000	- - Birds of prey	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.931
0106.32	00.000	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.932
0106.33	00.000	- - Ostriches; emus (Dromaius novaehollandiae)	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.934
0106.39	00	- - - Other:					
0106.39	10.000	- - - Pigeons	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	1.933
0106.39	90.000	Other birds	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.939
		- Insects:					
0106.41	00	- - Bees					
0106.41	10.000	- - - Bees for breeding	Free	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.991
0106.41	90.000	- - - Other bees	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.992
0106.49	00.000	- - Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.993
0106.90	00.000	- Other	40%	$30.00 per batch =< 3 $35.00 > 3	17.5%	kg/u	001.999

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 05.11 or 30.02); or

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
02.01		Meat of bovine animals, fresh or chilled.				
0201.10	00.000	- Carcasses and half-carcasses	30%	17.5%	kg	011.111
0201.20	00	- Other cuts with bone in:				
0201.20	10.000	- - - Brisket	40%	17.5%	kg	011.112
0201.20	90.000	- - - Other	40%	17.5%	kg	011.119
0201.30	00	- Boneless:				
0201.30	10.000	- - - Tenderloin	30%	17.5%	kg	011.121
0201.30	20.000	- - - Sirloin	30%	17.5%	kg	011.122
0201.30	30.000	- - - Minced (Ground)	30%	0.0%	kg	011.123
0201.30	90.000	- - - Other	30%	17.5%	kg	011.129
02.02		Meat of bovine animals, frozen.				
0202.10	00.000	- Carcasses and half-carcasses	30%	17.5%	kg	011.211
0202.20	00	- Other cuts with bone in:				
0202.20	10.000	- - - Brisket	30%	17.5%	kg	011.212
0202.20	90.000	- - - Other	30%	17.5%	kg	011.219
0202.30	00	- Boneless:				
0202.30	10.000	- - - Tenderloin	30%	17.5%	kg	011.221
0202.30	20.000	- - - Sirloin	30%	17.5%	kg	011.222
0202.30	30.000	- - - Minced (Ground)	30%	0.0%	kg	011.223
0202.30	90.000	- - - Other	30%	17.5%	kg	011.229
02.03		Meat of swine, fresh chilled or frozen.				
		- Fresh or chilled:				
0203.11	00.000	- - Carcasses and half-carcasses	184%	0.0%	kg	012.211
0203.12	00.000	- - Hams, shoulders and cuts thereof with bone in	184%	17.5%	kg	012.212
0203.19	00	- - Other				
0203.19	00.100	- - Spare ribs	40%	17.5%	kg	012.219
0203.19	00.900	- - Other	184%	17.5%	kg	012.219
		- Frozen:				
0203.21	00.000	- - Carcasses and half-carcasses	184%	0.0%	kg	012.221
0203.22	00.000	- - Hams, shoulders and cuts thereof with bone in	184%	17.5%	kg	012.222
0203.29	00	- - Other				
0203.29	00.100	- - Spare ribs	40%	17.5%	kg	012.229
0203.29	00.900	- - Other	184%	17.5%	kg	012.229
02.04		Meat of sheep or goats, fresh, chilled or frozen.		17.5%		
0204.10	00.000	- Carcasses and half-carcasses of lamb, fresh or chilled	Free	17.5%	kg	012.111
		- Other meat of sheep, fresh or chilled:				
0204.21	00.000	- - Carcasses and half-carcasses	Free	17.5%	kg	012.112
0204.22	00.000	- - Other cuts with bone in	Free	0.0%	kg	012.113
0204.23	00.000	- - Boneless	Free	0.0%	kg	012.114
0204.30	00.000	- Carcasses and half-carcasses of lamb, frozen	Free	17.5%	kg	012.121
		- Other meat of sheep, frozen:				
0204.41	00.000	- - Carcasses and half-carcasses	Free	17.5%	kg	012.122
0204.42	00.000	- - Other cuts with bone in	Free	0.0%	kg	012.123
0204.43	00.000	- - Boneless	Free	0.0%	kg	012.124
0204.50	00.000	- Meat of goats	Free	0.0%	kg	012.13
0205.00	00.000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	17.5%	kg	012.4

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.				
0206.10	00.000	- Of bovine animals, fresh or chilled	5%	17.5%	kg	012.51
		- Of bovine animals, frozen:				
0206.21	00.000	- - Tongues	5%	0.0%	kg	012.521
0206.22	00.000	- - Livers	5%	0.0%	kg	012.522
0206.29	00.000	- - Other	5%	0.0%	kg	012.529
0206.30	00.000	- Of swine, fresh or chilled	5%	17.5%	kg	012.53
		- Of swine frozen:				
0206.41	00.000	- - Livers	5%	0.0%	kg	012.541
0206.49	00	- - Other:				
0206.49	10.000	- - - Pig trotters	5%	0.0%	kg	012.542
0206.49	90.000	- - - Other	5%	0.0%	kg	012.549
0206.80	00.000	- Other, fresh or chilled	5%	17.5%	kg	012.55
0206.90	00.000	- Other, frozen	5%	17.5%	kg	012.56
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.				
		- Of fowls of the species Gallus domesticus :				
0207.11	00.000	- - Not cut in pieces, fresh or chilled	184%	0.0%	kg	012.311
0207.12	00.000	- - Not cut in pieces, frozen	184%	17.5%	kg	012.321
0207.13	00	- - Cuts and offal, fresh or chilled				
0207.13	00.100	- - Cuts, fresh or chilled	184%	0.0%	kg	012.341
0207.13	00.200	- - - Offal, fresh or chilled	40%	0.0%	kg	012.341
0207.14	00	- - Cuts and offal, frozen:				
0207.14	10.000	- - - Backs and necks	40%	0.0%	kg	012.351
0207.14	20.000	- - - Wings	184%	0.0%	kg	012.352
0207.14	30.000	- - - Livers	40%	0.0%	kg	012.353
0207.14	90.000	- - - Other	184%	0.0%	kg	012.359
		- Of turkeys:				
0207.24	00.000	- - Not cut in pieces, fresh or chilled	184%	0.0%	kg	012.312
0207.25	00.000	- - Not cut in pieces, frozen	184%	0.0%	kg	012.322
0207.26	00.000	- - Cuts and offal, fresh or chilled	184%	0.0%	kg	012.342
0207.27	00	- - Cuts and offal, frozen:				
0207.27	10	- - - Backs, necks and wings				
0207.27	10.100	- - -Wings	110%	0.0%	kg	012.355
0207.27	10.200	- - - Backs	40%	0.0%	kg	012.355
0207.27	10.300	- - - Necks	40%	0.0%	kg	012.355
0207.27	90.000	- - - Other	184%	0.0%	kg	012.356
		- Of ducks:				
0207.41	00.000	- - Not cut in pieces, fresh or chilled	40%	17.5%	kg	012.314
0207.42	00.000	- - Not cut in pieces, frozen	40%	17.5%	kg	012.324
0207.43	00.000	- - Fatty livers, fresh or chilled	40%	17.5%	kg	012.331
0207.44	00.000	- - Other, fresh or chilled	40%	17.5%	kg	012.344
0207.45	00.000	- - Other, frozen	40%	17.5%	kg	012.357
		- Of geese:				
0207.51	00.000	- - Not cut in pieces, fresh or chilled	40%	17.5%	kg	012.315
0207.52	00.000	- - Not cut in pieces, frozen	40%	17.5%	kg	012.325
0207.53	00.000	- - Fatty livers, fresh or chilled	40%	17.5%	kg	012.332
0207.54	00.000	- - Other, fresh or chilled	40%	17.5%	kg	012.345

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0207.55	00	- - Other, frozen	40%		kg	012.358
0207.60	00.000	- Of guinea fowl:	40%	17.5%	Kg	012.346
02.08		Other meat and edible meat offal, fresh, chilled or frozen.				
0208.10	00.000	- Of rabbits or hares	40%	17.5%	kg	012.91
0208.30	00.000	- Of primates	40%	17.5%	kg and u	012.992
0208.40	00.000	- 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)	40%	17.5%	kg	012.993
0208.50	00.000	- Of reptiles (including snakes and turtles)	40%	17.5%	kg	012.994
0208.60	00.000	- Of camels and other camelids (Camelidae)	40%	17.5%	kg	012.996
0208.90	00	- Other:				
0208.90	10.000	- - - Edible meat offal	40%	17.5%	kg	012.995
0208.90	20.000	- - - Frogs' legs	40%	17.5%	kg	012.997
0208.90	90.000	- - - Other	40%	17.5%	kg	012.999
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.				
0209.10	00.000	- Of pigs (spek)	5%	17.5%	kg	411.311
0209.90	00.000	- Other	5%	17.5%	kg	411.319
02.10		Meat and edible meat offal, salted or in brine, dried or smoked; edible flours and meals of meat or meat offal.				
		- Meat of swine:				
0210.11	00.000	- - Hams, shoulders and cuts thereof, with bone in	184%	17.5%	kg	016.11
0201.12	00	- - Bellies (streaky) and cuts thereof:				
0210.12	10.000	- - - Bacon	184%	17.5%	kg	016.121
0210.12	90.000	- - - Other	20%	17.5%	kg	016.129
0210.19	00	- - Other:				
0210.19	10.000	- - - Salted or in brine	5%	17.5%	kg	016.191
0210.19	90.000	- - - Other	20%	17.5%	kg	016.199
0210.20	00	- Meat of bovine animals:				
0210.20	10.000	- - - Salted or in brine	5%	17.5%	kg	016.811
0210.20	20.000	- - - Dried	20%	17.5%	kg	016.812
0210.20	30.000	- - - Smoked	20%	17.5%	kg	016.813
		- Other, including edible flours and meals of meat or meat offal:				
0210.91	00.000	- - Of primates	20%	17.5%	kg	016.891

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0210.92	00.000	- - 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)	20%	17.5%	kg	016.892
0210.93	00.000	- - Of reptiles (including snakes and turtles)	20%	17.5%	kg	016.893
0210.99	00	- - Other:				
0210.99	10	- - - Of poultry, salted in brine, dried or smoked				
0210.99	10.100	Of turkey, cured or smoked	184%	17.5%	kg	016.8991
0210.99	10.200	Of the species Gallus Domesticus, cured or smoked	184%	17.5%	kg	016.8991
0210.99	10.900	Of other poultry, salted in brine, dried or smoked	20%	17.5%	kg	016.8991
0210.99	90.000	- - - Other	20%	17.5%	kg	016.8999

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover:

   (a) Mammals of heading 01.06;

   (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

   (c) Fish (including livers, 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).

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
03.01		Live Fish				
		- Ornamental fish:				
0301.11	00	- - Freshwater				
0301.11	10.000	- - - For breeding	Free	17.5%	kg/ea	034.1111
0301.11	90.000	- - - Other	40%	17.5%	kg/ea	034.1121
0301.19	00	- - Other				
0301.19	10.000	- - - For breeding	Free	17.5%	kg/ea	034.1119
0301.19	90.000	- - - Other	40%	17.5%	kg/ea	034.1129
		- Other live fish:				
0301.91	00.000	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	17.5%	kg	034.113
0301.92	00.000	- - Eels (Anguilla spp.)	40%	17.5%	kg	034.114
0301.94	00.000	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	40%	17.5%	kg	034.117
0301.95	00.000	- - Southern bluefin tunas (Thunnus maccoyii)	40%	17.5%	kg	034118
0301.99	00	- - Other:				
0301.99	10.000	- - - For breeding	Free	17.5%	kg	034.1191
0301.99	90.000	- - - Other	40%	17.5%	kg	034.1199
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04				
0302.10		- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99:				
0302.11	00.000	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	17.5%	kg	034.121
0302.13	00.000	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	40%	17.5%	kg	034.1221
0302.14	00.000	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	17.5%	kg	034.1222
0302.19	00.000	- - Other	40%	17.5%	kg	034.129
0302.20		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99:				
0302.21	00.000	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	40%	17.5%	kg	034.131
0302.22	00.000	- - Plaice (Pleuronectes platessa)	40%	17.5%	kg	034.132
0302.23	00.000	- - Sole (Solea spp.)	40%	17.5%	kg	034.133
0302.24	00.000	- - Turbots (Psetta maxima)	40%	17.5%	kg	034.134

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0302.29	00.000	- - Other	40%	17.5%	kg	034.139
0302.30		- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99:				
0302.31	00	- - Albacore or longfinned tunas (Thunnus alalunga):				
0302.31	10.000	- - - For processing	Free	17.5%	kg	034.141
0302.31	90.000	- - - Other	40%	17.5%	kg	034.142
0302.32	00	- - Yellowfin tunas (Thunnus albacares):				
0302.32	10.000	- - - For processing	Free	0.0%	kg	034.143
0302.32	90.000	- - - Other	145%	0.0%	kg	034.144
0302.33	00.000	- - Skipjack or stripe-bellied bonito	40%	17.5%	kg	034.145
0302.34	00.000	- - Bigeye tunas (Thunnus obesus)	40%	17.5%	kg	034.146
0302.35	00.000	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	40%	17.5%	kg	034.147
0302.36	00.000	- - Southern bluefin tunas (Thunnus maccoyii)	40%	17.5%	kg	034.148
0302.39	00.000	- - Other	40%	17.5%	kg	034.149
0302.40		- 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 sub-heading 0302.91 to 0302.99:				
0302.41	00	- - Herrings (Clupea harengus, Clupea pallasii)				
0302.41	10.000	- - - For processing	Free	17.5%	kg	034.151
0302.41	20.000	- - - Other	40%	0.0%	kg	034.152
0302.42	00.000	- - Anchovies (Engraulis spp.)	40%	17.5%	kg	034.1871
0302.43	00	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)				
0302.43	10.000	- - - For processing	Free	17.5%	kg	034.153
0302.43	90.000	- - - Other	40%	0.0%	kg	034.159
0302.44	00	- - Mackerel (Scomber scombrus, Scomber				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		australasicus, Scomber japonicus)				
0302.44	10.000	- - - For processing	145%	0.0%	kg	034.171
0302.44	90.000	- - - Other	40%	0.0%	kg	034.179
0302.45	00.000	- - Jack and horse mackerel (Trachurus spp.)	40%	17.5%	kg	034.1872
0302.46	00.000	- - Cobia (Rachycentron canadum)	40%	17.5%	kg	034.1873
0302.47	00.000	- - Swordfish (Xiphias gladius)	145%	0.0%	kg	034.185
0302.49	00	Other				
0302.49	10.000	- - - Alewives and saithe, for processing	Free	17.5%	kg	034.186
0302.49	90	- - - Other				
0302.49	90.100	Marlin, Sailfish, Spearfish	145%	0.0%	kg	034.1879
0302.49	90.900	- - - Other	40%	17.5%	kg	034.1879
0302.50		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99:				
0302.51	00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)				
0302.51	10.000	- - - For processing	Free	17.5%	kg	034.161
0302.51	90.000	- - - Other	40%	0.0%	kg	034.169
0302.52	00	- - Haddock (Melanogrammus aeglefinus)				
0302.52	10.000	- - - For processing	Free	0.0%	kg	034.1811
0302.52	90.000	- - - Other	40%	0.0%	kg	034.1819
0302.53	00.000	- - Coalfish (Pollachius virens)	40%	17.5%	kg	034.182
0302.54	00	- - Hake (Merluccius spp., Urophycis spp.)				
0302.54	10	- - - For processing	Free		kg	034.18912
0302.54	90	- - - Other	40%		kg	034.18913
0302.55	00	- - Alaska Pollack (Theragra chalcogramma)				
0302.55	10.000	- - - For processing	Free	17.5%	kg	034.18914
0302.55	90.000	- - - Other	40%	17.5%	kg	034.18915
0302.56	00.000	- - Blue whitings (Micromesistius poutassou, Micromesistius australis)	40%	17.5%	kg	034.1874
0302.59	00.000	- - Other	40%	17.5%	kg	034.1875
0302.70		- 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				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		to 0302.99:				
0302.71	00.000	- - Tilapias (Oreochromis spp.)	40%	17.5%	kg	034.1876
0302.72	00.000	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	17.5%	kg	034.1877
0302.73	00.000	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	40%	17.5%	kg	034.1878
0302.74	00.000	- - Eels (Anguilla spp.)	40%	17.5%	kg	034.184
0302.79	00.000	- - Other	40%	17.5%	kg	034.1879
0302.80		- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99:				
0302.81	00.000	- - Dogfish and other sharks	40%	17.5%	kg	034.183
0302.82	00.000	- - Rays and skates (Rajidae)	40%	17.5%	kg	034.1881
0302.83	00.000	- - Toothfish (Dissostichus spp.)	40%	17.5%	kg	034.186
0302.84	00.000	- - Seabass (Dicentrarchus spp.)	40%	17.5%	kg	034.1882
0302.85	00.000	- - Seabream (Sparidae)	40%	17.5%	kg	034.1883
0302.89	00	- - Other				
0302.89	10.000	- - - Alewives and saithe, for processing	Free	17.5%	kg	034.18911
0302.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahi-mahi, dorado) and bangamary				
0302.89	20.100	Dolphinfish (mahi-mahi, dorado)	145%	0.0%	kg	034.1892
0302.89	20.900	Snapper, croaker, grouper, and bangmary	40%	17.5%	kg	034.1892
0302.89	30.000	- - - Flying fish	145%	17.5%	kg	034.1893
0302.89	90.000	- - - Other	40%	17.5%	kg	034.1899
0302.90		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:				
0302.91	00.000	- - Livers, roes and milt	40%	17.5%	kg	034.191
0302.92	00.000	- - Shark fins	40%	17.5%	kg	034.192
0302.99	00	- - Other				
0302.99	10.000	- - - For processing	Free	17.5%	kg	034.1991
0302.99	90.000	- - - Other	40%	17.5%	kg	034.1999
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:				
0303.11	00.000	- - Sockeye salmon (red salmon) (Oncorhynchus nerka)	40%	17.5%	kg	034.2111
0303.12	00	- - Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	40%		kg	034.2119
0303.13	00.000	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	17.5%	kg	034.213
0303.14	00.000	- - Trout (Salmo trutta, Oncorhynchus mykiss,	40%	17.5%	kg	034.212

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)				
0303.19	00.000	- - Other	40%	17.5%	kg	034.219
		- 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:				
0303.23	00.000	- - Tilapias (Oreochromis spp.)	40%	17.5%	kg	034.2881
0303.24	00.000	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	17.5%	kg	034.2882
0303.25	00.000	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	40%	17.5%	kg	034.2883
0303.26	00.000	- - Eels (Anguilla spp.)	40%	17.5%	kg	034.286
0303.29	00.000	- - Other	40%	17.5%	kg	034.2884
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99:				
0303.31	00.000	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus stenolepis)	40%	17.5%	kg	034.221
0303.32	00.000	- - Plaice (Pleuronectes platessa)	40%	17.5%	kg	034.222
0303.33	00.000	- - Sole (Solea spp.)	40%	17.5%	kg	034.223
0303.34	00.000	- - Turbots (Psetta maxima)	40%	17.5%	kg	034.224
0303.39	00.000	- - Other	40%	17.5%	kg	034.229
		- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99:				
0303.41	00	- - Albacore or longfinned tunas (Thunnus alalunga):				
0303.41	10.000	- - - For processing	Free	17.5%	kg	034.231
0303.41	90.000	- - - Other	40%	17.5%	kg	034.232
0303.42	00	- - Yellowfin tunas (Thunnus albacares):				
0303.42	10.000	- - - For processing	Free	17.5%	kg	034.233
0303.42	90.000	- - - Other	145%	0.0%	kg	034.234

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0303.43	00.000	- - Skipjack or stripe-bellied bonito	40%	17.5%	kg	034.235
0303.44	00.000	- - Bigeye tunas (Thunnus obesus)	40%	17.5%	kg	034.236
0303.45	00.000	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	40%	17.5%	kg	034.237
0303.46	00.000	- - Southern bluefin tunas (Thunnus maccoyii)	40%	17.5%	kg	034.238
0303.49	00.000	- - Other	40%	17.5%	kg	034.239
		- 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:				
0303.51	00	- - Herrings (Clupea harengus, Clupea pallasii)				
0303.51	10.000	- - - For processing	Free	17.5%	kg	034.241
0303.51	90.000	- - - Other	40%	17.5%	kg	034.242
0303.53	00	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)				
0303.53	10.000	- - - For processing	Free	17.5%	kg	034.243
0303.53	90.000	- - - Other	40%	17.5%	kg	034.249
0303.54	00	- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)				
0303.54	10.000	- - - For processing	145%	0.0%	kg	034.261
0303.54	90.000	- - - Other	40%	0.0%	kg	034.269
0303.55	00.000	- - Jack and horse mackerel (Trachurus spp.)	40%	17.5%	kg	034.2885
0303.56	00.000	- - Cobia (Rachycentron canadum)	40%	17.5%	kg	034.2886
0303.57	00	- - Swordfish (Xiphias gladius).				
0303.57	10.000	- - - For processing	145%	0.0%	kg	034.2811
0303.57	90.000	- - - Other	40%	0.0%	kg	034.2819
0303.59	00	- - Other				
0303.59	90.100	Marlins, sailfishes, spearfish	145%	0.0%	kg	034.289
0303.59	90.900	Other	40%	17.5%	kg	034.289
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0303.63	00.000	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	40%	17.5%	kg	
0303.63	10.000	- - - For processing	Free	17.5%	kg	034.251
0303.63	90.000	- - - Other	40%	17.5%	kg	034.259
0303.64	00	- - Haddock (Melanogrammus aeglefinus)				
0303.64	10.000	- - - For processing	Free	17.5%	kg	034.2831
0303.64	90.000	- - - Other	40%	17.5%	kg	034.2839
0303.65	00.000	- - Coalfish (Pollachius virens)	40%	17.5%	kg	034.284
0303.66	00	- - Hake (Merluccius spp., Urophycis spp.)				
0303.66	10.000	- - - For processing	Free	17.5%	kg	034.271
0303.66	90.000	- - - Other	40%	17.5%	kg	034.279
0303.67	00.000	- - Alaska Pollack (Theragra chalcogramma)	40%	17.5%	kg	034.2887
0303.68	00.000	- - Blue whitings (Micromesistius poutassou, Micromesistius australis)	40%	17.5%	kg	034.2888
0303.69	00.000	- - Other	40%	17.5%	kg	034.2889
		- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:				
0303.81	00.000	- - Dogfish and other sharks	40%	17.5%	kg	034.285
0303.82	00.000	- - Rays and skates (Rajidae)	40%	17.5%	kg	034.2894
0303.83	00	- - Toothfish (Dissostichus spp.)				
0303.83	10.000	- - - For processing	Free	17.5%	kg	034.2821
0303.83	90.000	- - - Other	40%	17.5%	kg	034.2829
0303.84	00.000	- - Seabass (Dicentrarchus spp.)	40%	17.5%	kg	034.287
0303.89	00	- - Other				
0303.89	10.000	- - - Alewives, saithe and pollock, for processing	Free	17.5%	kg	034.2891
0303.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahi-mahi) and bangamary				
0303.89	20.100	Dolphinfish (mahi-mahi, dorado)	145%	0.0%	kg	034.2892
0303.89	20.900	Snapper, croaker, grouper, and bangmary	40%	17.5%	kg	034.2892
0303.89	30.000	- - - Flying fish	145%	0.0%	kg	034.2893
0303.89	90.000	- - - Other	40%	17.5%	kg	034.2899
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:				
0303.91	00	--- Livers, roes and milt				
0303.91	10.000	- - - Livers	40%	17.5%	kg	034.2911
0303.91	20.000	- - - Roes	40%	17.5%	kg	034.2921
0303.91	30.000	- - - Milt	40%	17.5%	kg	034.293
0303.92	00.000	- - Shark fins	40%	17.5%	kg	034.294
0303.99	00	- - Other				
0303.99	10.000	- - - For processing	Free	17.5%	kg	034.295
0303.99	90.000	- - - Other	40%	17.5%	kg	034.299
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.				
0304.30		- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):				
0304.31	00.000	- - Tilapias (Oreochromis spp.)	40%	17.5%	kg	034.5141
0304.32	00.000	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	17.5%	kg	034.142
0304.33	00.000	- - Nile perch (Lates niloticus)	40%	17.5%	kg	034.5143
0304.39	00.000	- - Other	40%	17.5%	kg	034.5149
		- Fresh or chilled fillets of other fish:				
0304.41	00.000	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	17.5%	kg	034.5151
0304.42	00.000	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	17.5%	kg	034.5152
0304.43	00.000	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	40%	17.5%	kg	034.5153
0304.44	00.000	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	40%	17.5%	kg	034.5154
0304.45	00.000	- - Swordfish (Xiphias gladius)	40%	17.5%	kg	034.5121
0304.46	00.000	- - Toothfish (Dissostichus spp.)	40%	17.5%	kg	034.5131
0304.47	00.000	- - Dogfish and other sharks	40%	17.5%	kg	034.5191
0304.48	00.000	- - Rays and Skates (Rajidae)	40%	17.5%	kg	034.5192
0304.49	00	- - Other				
0304.49	10.000	- - - Flying fish	145%	0.0%	kg	034.511
0304.49	90.000	- - - Other	40%	17.5%	kg	034.5159
		- Other, fresh or chilled:				
0304.51	00.000	- - 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.)	40%	17.5%	kg	034.5161
0304.52	00.000	- - Salmonidae	40%	17.5%	kg	034.5162

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0304.53	00.000	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	40%	17.5%	kg	034.5163
0304.54	00.000	- - Swordfish (Xiphias gladius)	40%	0.0%	kg	034.5122
0304.55	00.000	- - Toothfish (Dissostichus spp.)	40%	17.5%	kg	034.5132
0304.56	00.000	- - Dogfish and other sharks	40%	17.5%	kg	034.5171
0304.57	00.000	- - Rays and Skates (Rajidae)	40%	17.5%	kg	034.5172
0304.59	00	- - Other				
0304.59	00.100	Fillets of dolphinfish, fresh or chilled	145%	0.0%	kg	034.5169
0304.59	00.200	Fillets of King Mackerel	145%	0.0%	kg	034.5169
0304.59	00.300	Fillets of Yellowfin Tuna	145%	0.0%	kg	034.5169
0304.59	00.900	Other	40%	17.5%	kg	034.5169
		- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):				
0304.61	00.000	- - Tilapias (Oreochromis spp.)	40%	17.5%	kg	034.441
0304.62	00.000	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	17.5%	kg	034.442
0304.63	00.000	- - Nile Perch (Lates niloticus)	40%	17.5%	kg	034.443
0304.69	00.000	- - Other	40%	17.5%	kg	034.444
		- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:				
0304.71	00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	40%		kg	034.451
0304.72	00.000	- - Haddock (Melanogrammus aeglefinus)	40%	17.5%	kg	034.452
0304.73	00.000	- - Coalfish (Pollachius virens)	40%	17.5%	kg	034.453
0304.74	00.000	- - Hake (Merluccius spp., Urophycis spp.)	40%	17.5%	kg	034.454
0304.75	00.000	- - Alaska Pollack (Theragra chalcogramma)	40%	17.5%	kg	034.455
0304.79	00.000	- - Other	40%	17.5%	kg	034.459
		- Frozen fillets of other fish:				
0304.81	00.000	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	17.5%	kg	034.461
0304.82	00.000	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	17.5%	kg	034.462
0304.83	00.000	- - Flat fish (Pleuronectidae, Bothidae,	40%	17.5%	kg	034.463

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)				
0304.84	00.000	- - Swordfish (Xiphias gladius)	40%	17.5%	kg	034.42
0304.85	00.000	- - Toothfish (Dissostichus spp.)	40%	17.5%	kg	034.43
0304.86	00.000	- - Herrings (Clupea harengus, Clupea pallasii)	40%	17.5%	kg	034.464
0304.87	00.000	- - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	145%	17.5%	kg	034.465
0304.88	00.000	- - Dogfish, other sharks, rays and skates (Rajidae)	40%	17.5%	kg	034.44
0304.89		- - Other				
0304.89	10.000	- - - Flying fish	145%	17.5%	kg	034.41
0304.89	90.000	- - - Other	40%	17.5%	kg	034.469
		- Other, frozen:				
0304.91	00.000	- - Swordfish (Xiphias gladius)	40%	17.5%	kg	034.551
0304.92	00.000	- - Toothfish (Dissostichus spp)	40%	17.5%	kg	034.552
0304.93	00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	40%		kg	034.553
0304.94	00.000	- - Alaska Pollack (Theragra chalcogramma)	40%	17.5%	kg	034.554
0304.95	00.000	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	40%	17.5%	kg	034.555
0304.96	00.000	- - Dogfish and other sharks	40%	17.5%	Kg	034.556
0304.97	00.000	- - Rays and skates (Rajidae)	40%	17.5%	kg	034.557
0304.99	00.000	- - Other	40%	17.5%	kg	034.559
0304.99	00.100	Fillet of Dolphinfish	145%	0.0%	kg	034.559
0304.99	00.200	Fillet of King Mackerel	145%	0.0%	kg	034.559
0304.99	00.900	- - Other	40%	17.5%	kg	034.559
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.				
0305.10	00.000	- Flours, meals and pellets of fish, fit for human consumption	20%	17.5%	kg	035.5
0305.20	00.000	- Livers, roes and milt of fish, dried, smoked, salted or in brine	20%	17.5%	kg	035.4
		- Fish fillets, dried, salted or in brine, but not smoked				
0305.31	00.000	- - Tilapias (Oreochromis spp.), catfish (Pangasius	20%	17.5%	kg	035.121

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		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.)				
0305.32	00.000	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20%	17.5%	kg	035.122
0305.39	00.000	- - Other	20%	17.5%	kg	035.129
		- Smoked fish, including fillets, other than edible fish offal:				
0305.41	00.000	- - Pacific salmon (Oncorhynchus nerka, oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20%	17.5%	kg	035.31
0305.42	00.000	- - Herrings (Clupea harengus, Clupea pallasii)	30%	17.5%	kg	035.32
0305.43	00.000	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20%	17.5%	kg	
0305.44	00.000	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20%	17.5%	kg	035.35
0305.49	00	- - Other:				
0305.49	10.000	- - - Cod, mackerel and alewives	30%	17.5%	kg	035.33
0305.49	90.000	- - - Other	20%	17.5%	kg	035.39
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:				
0305.51	00.000	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free	0.0%	kg	035.11
0305.52	00.000	- - 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,	40%	17.5%	kg	035.132

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				
0305.53	00.000	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	40%	17.5%	kg	035.133
0305.54	00.000	- - 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)	40%	17.5%	kg	035.134
0305.59	00	- - Other:				
0305.59	10.000	- - - Mackerel	Free	0.0%	kg	035.131
		- - - Herrings, alewives, saithe, pollock, haddock and hake				
0305.59	21.000	- - - - Alaska pollock	Free	0.0%	kg	035.1321
0305.59	29.000	- - - - Other	Free	0.0%	kg	035.1329
0305.59	90.000	- - - Other	20%	0.0%	kg	035.139
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:				
0305.61	00.000	- - Herrings (Clupea harengus, Clupea pallasii)	Free	17.5%	kg	035.291
0305.62	00.000	- - Cod (Gadus morhua, Gadus ogac,	Free	17.5%	kg	035.21
0305.63	00.000	- - Anchovies (Engraulis spp.)	20%	17.5%	kg	035.22
0305.64	00.000	- - 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,	20%	17.5%	kg	035.294

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)				
0305.69	00	- - Other:				
0305.69	10.000	- - - Mackerel	Free	17.5%	kg	035.292
0305.69	20.000	- - - Alewives, saithe, pollock, haddock and hake	Free	17.5%	kg	035.293
0305.69	90.000	- - - Other	20%	17.5%	kg	035.299
		- Fish fins, heads, tails, maws and other edible fish offal:				
0305.71	00.000	- - Shark fins	20%	17.5%	kg	035.133
0305.72	00.000	- - Fish heads, tails and maws	20%	17.5%	kg	035.295
0305.79	00.000	- - Other	20%	17.5%	Kg	035.296
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 humon consumption				
		- Frozen:				
0306.11	00.000	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	40%	17.5%	kg	036.191
0306.12	00.000	- - Lobsters (Homarus spp.)	40%	17.5%	kg	036.192
0306.14	00.000	- - Crabs	40%	17.5%	kg	036.193
0306.15	00.000	- - Norway lobsters (Nephrops norvegicus)	40%	17.5%	kg	036.196
0306.16	00.000	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	40%	17.5%	kg	036.111
0306.17	00.000	- - Other shrimps and prawns	40%	17.5%	kg	036.119
0306.19	00.000	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	40%	17.5%	kg	036.199
		- Live, fresh, or chilled				
0306.31	00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)				
0306.31	10.000	- - - Live, for breeding or rearing	Free	17.5%	kg	036.211
0306.31	90.000	- - - Other	40%	17.5%	kg	036.221
0306.32	00	- - Lobsters (Homarus spp.)				
0306.32	10.000	- - - Live, for breeding or rearing	Free	17.5%	kg	036.231
0306.32	90.000	- - - Other	40%	17.5%	kg	036.241
0306.33	00.000	Crabs	40%	17.5%	kg	036.261
0306.34	00.000	Norway lobsters (Nephrops norvegicus)	40%	17.5%	kg	036.2911
0306.35	00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)				
0306.35	10.000	- - - Live, for breeding or rearing	Free	17.5%	kg	036.25111
0306.35	30.000	- - - Other, cultured	40%	17.5%	kg	036.25211

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0306.35	90.000	- - - Other, wild	40%	17.5%	kg	036.25311
0306.36	00	- - Other shrimps and prawns				
0306.36	10.000	- - - Live, for breeding or rearing	Free	17.5%	kg	036.25121
0306.36	30.000	- - - Other, cultured	40%	17.5%	kg	036.25221
0306.36	90.000	- - - Other, wild	40%	17.5%	kg	036.25321
		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption				
0306.39	00.000	- - - Live, for breeding or rearing	Free	17.5%	kg	036.271
0306.39	10.000	- - - Other	40%	17.5%	kg	036.291
0306.39	90	- Other				
0306.91	00.000	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	40%	17.5%	kg	036.2991
0306.92	00.000	Lobsters (Homarus spp.)	40%	17.5%	kg	036.2992
0306.93	00.000	Crabs	40%	17.5%	kg	036.2993
0306.94	00.000	Norway lobsters (Nephrops norvegicus)	40%	17.5%	kg	036.2994
0306.95	00.000	- - Shrimps and prawns	40%	17.5%	kg	036.2995
0306.95	10.000	- - Other shrimps and prawns	40%	17.5%	kg	036.2996
0306.99	00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption				
0306.99	10.000	- - - Live, for breeding or rearing	Free	17.5%	kg	036.2998
0306.99	90.000	- - - Other	40%	17.5%	kg	036.2299
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 mulluscs, fit for human consumption				
		- Oysters:				
0307.11	00	- - Live, fresh or chilled				
0307.11	10.000	- - - For breeding or rearing	Free	17.5%	kg	036.311
0307.11	90.000	- - - Other	40%	17.5%	kg	036.3191
0307.12	00.000	- - Frozen	40%	17.5%	kg	036.3192
0307.19	00.000	- - Other	40%	17.5%	kg	036.3199
		- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:				
0307.21	00.000	- - Live, fresh or chilled	40%	17.5%	kg	036.351
0307.22	00.000	- - Frozen	40%	17.5%	kg	036.3912
0307.29	00.000	- - Other	40%	17.5%	kg	036.391
		- Mussels (Mytilus spp., Perna spp.):				
0307.31	00.000	- - Live, fresh or chilled	40%	17.5%	kg	036.352
0307.32	00.000	- - Frozen	40%	17.5%	kg	036.3922
0307.39	00.000	- - Other	40%	17.5%	kg	036.3929
		- Cuttle fish (Sepia officinalis, Rossia macrosoma,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):				
0307.42	00	Live, fresh or chilled				
0307.42	10.000	- - - For breeding or rearing	Free	17.5%	kg	036.3311
0307.42	90.000	- - - Other	40%	17.5%	kg	036.3312
0307.43	00.000	- - Frozen	40%	17.5%	kg	036.3711
0307.49	00.000	- - Other	40%	17.5%	kg	036.371
		- Octopus (Octopus spp.):				
0307.51	00.000	- - Live, fresh or chilled	40%	17.5%	kg	036.332
0307.52	00.000	- - Frozen	40%	17.5%	kg	036.372
0307.59	00.000	- - Other	40%	17.5%	kg	036.379
0307.60	00.000	- Snails, other than sea snails	40%	17.5%	kg	012.93
		- Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenadae, Tridacnidae and Veneradae):				
0307.71	00.000	- - Live, fresh or chilled	40%	17.5%	kg	036.354
0307.72	00.000	- - Frozen	40%	17.5%	kg	036.392
0307.79	00.000	- - Other	40%	17.5%	kg	036.394
		- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):				
0307.81	00.000	-- Live, fresh or chilled abalone (Haliotis spp.)	40%	17.5%	kg	036.3551
0307.82	00	-- Live, fresh or chilled stromboid conchs (Strombus spp.):				
0307.82	10.000	- - - For breeding or rearing	40%	17.5%	kg	036.3552
0307.82	90.000	- - - Other	40%	17.5%	kg	036.3559
0307.83	00.000	-- Frozen abalone (Haliotis spp.)	40%	17.5%	kg	036.3961
0307.84	00.000	--Frozen stromboid conchs (Strombus spp.)	40%	17.5%	kg	036.3962
0307.87	00.000	-- Other abalone (Haliotis spp.)	40%	17.5%	kg	036.3963
0307.88	00.000	-- Other stromboid conchs (Strombus spp.)	40%	17.5%	kg	036.3964
		- Other, including flours, meals and pellets, fit for human consumption:				
0307.91	00	- - Live, fresh or chilled:				
0307.91	10.000	- - - Conch	40%	17.5%	kg	036.3561
		- - - Other mollusc				
0307.91	21.000	- - - - For breeding or rearing	Free	17.5%	kg	036.3562
0307.91	29.000	- - - - Other	40%	17.5%	kg	036.3569
0307.92	00.000	- - Frozen	40%	17.5%	kg	036.3961
0307.99	00	- - Other:				
0307.99	10.000	- - - Sea-eggs	40%	17.5%	kg	036.393
0307.99	20.000	- - - Conch	40%	17.5%	kg	036.396
0307.99	90.000	- - - Other, including flours, meals and pellets fit for human consumption	40%	17.5%	kg	036.3999
0308		Aquatic invertebrates other than crustaceans				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		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 oquatic invertebrates other than crustaceans and molluses fit for human consumption				
		- Sea cucumbers (Stichopus joponicus, Holothuroidea):				
0308.11	00.000	- - Live, fresh or chilled	40%	17.50%	kg	036.357
0308.12	00.000	- - Frozen	40%	17.50%	kg	036.3971
0308.19	00.000	- - Other	40%	17.50%	kg	036.397
		- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus):				
0308.21	00.000	- - Live, fresh or chilled	40%	17.50%	kg	036.358
0308.22	00.000	- - Frozen	40%	17.50%	kg	036.3981
0308.29	00.000	- - Other	40%	17.50%	kg	036.398
0308.30	00.000	- Jellyfish (Rhopilema spp.)	40%	17.50%	kg	036.3991
0308.90	00.000	- Other	40%	17.50%	kg	036.3992

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

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

2. For the purposes of heading 04.05:

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

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

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

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

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

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

4. This Chapter does not cover:

   (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);

   (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or

(c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	COUNTER-VAILING DUTY	VAT RATE	UNIT	SITC REV 3
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.					
0401.10	00.000	- Of a fat content, by weight, not exceeding 1%	141%	$0.33 per l ex T&T	0.0%	kg	022.11
0401.20	00.000	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	141%	$0.33 per l ex T&T	0.0%	kg	022.12
0401.40	00.000	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	141%	$0.33 per l ex T&T	17.5%	kg	022.131
0401.50	00.000	- Of a fat content, by weight, exceeding 10%	141%	$0.33 per l ex T&T	17.5%	kg	022.132
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.					
0402.10	00 -	- In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	141%		17.5%	kg	022.21
	-	- In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:					
0402.21	00.-00	- - Not containing added sugar or other sweetening matter	141%	$0.33 per l ex T&T	17.5%	kg	022.221
0402.29	00.-00	- - Other	141%	$0.33 per l ex T&T	17.5%	kg	022.229
	-	- Other:					
0402.91	00.-00	- - Not containing added sugar or other sweetening matter	141%	$0.33 per l ex T&T	0.0%	kg	022.23
0402.99	00 -	- - Other:					
0402.99	10 -	- - - Condensed milk	Free		0.0%	kg	022.241
0402.99	90.-00	- - - Other	20%	$0.33 per l ex T&T	17.5%	kg	022.249
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.					
0403.10	00.000	- Yogurt	20%	$0.33 per l ex T&T	17.5%	kg	022.31
0403.90	00.000	- Other	10%	$0.33 per l ex T&T	17.5%	kg	022.32
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.					
0404.10	00.000	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	$0.33 per l ex T&T	17.5%	kg	022.41
0404.90	00.000	- Other	5%	$0.33 per l ex T&T	17.5%	kg	022.49
04.05		Butter and other fats and oils derived from milk; dairy spreads.					
0405.10	00	- Butter:					
0405.10	10.000	- - - Non-salted butter	10%	$0.33 per l ex T&T	17.5%	kg	023.01
0405.10	20.000	- - - Salted butter	10%	$0.33 per l ex T&T	17.5%	kg	023.02

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	COUNTER-VAILING DUTY	VAT RATE	UNIT	SITC REV 3
0405.20	00.000	- Dairy spreads	20%	$0.33 per l ex T&T	17.5%	kg	023.03
0405.90		- Other:					
0405.90	10.000	- - - Butter fat and butter oil	5%	$0.33 per l ex T&T	17.5%	kg	023.04
0405.90	20.000	- - - Ghee	10%	$0.33 per l ex T&T	17.5%	kg	023.05
0405.90	90.000	- - - Other	10%	$0.33 per l ex T&T	17.5%	kg	023.09
04.06		Cheese and curd.					
0406.10	00.000	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	$0.33 per l ex T&T	0.0%	kg	024.91
0406.20	00.000	- Grated or powdered cheese, of all kinds	5%	$0.33 per l ex T&T	17.5%	kg	024.1
0406.30	00.000	- Processed cheese, not grated or powdered	5%	$0.33 per l ex T&T	0.0%	kg	024.2
0406.40	00.000	- Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti	5%	$0.33 per l ex T&T	17.5%	kg	024.3
0406.90	00	- Other cheese					
0406.90	10.000	Chedar Cheese	5%	$0.33 per l ex T&T	0.0%	kg	024.99
0406.90	90.000	- Other cheese	5%	$0.33 per l ex T&T	17.5%	kg	024.99
04.07		Birds' eggs, in shell, fresh, preserved or cooked.					
		- Fertilised eggs for incubation:					
0407.11	00	- - Of fowls of the species Gallus domesticus :					
0407.11	10	- - - For breeder flock	Free		17.5%	kg	025.111
0407.11	20	- - - Not for breeder flock	30%		17.5%	kg	025.121
0407.19	00	- - Other:					
0407.19	10	- - - For breeder flock	Free		17.5%	kg	025.119
0407.19	20	- - - Not for breeder flock	30%		17.5%	kg	025.129
		- Other fresh eggs:					
0407.21	00	- - Of fowls or the species Gallus domesticus	135%		0.0%	kg	025.131
0407.29	00	- - Other	135%		0.0%	kg	025.139
0407.90	00	- Others	40%		17.5%	kg	025.19
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:					
0408.11	00	- - Dried	40%		17.5%	kg	025.211
0408.19	00	- - Other	40%		17.5%	kg	025.221
		- Other:					
0408.91	00	- - Dried	40%		17.5%	kg	025.219
0408.99	00	- - Other	40%		17.5%	kg	025.229
0409.00	00	Natural honey.	40%		17.5%	kg	061.6
0410.00	00	Edible products of animal origin, not elsewhere specified or included.	40%		17.5%	kg	098.92

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover -

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

   (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

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

   (d) Prepared knots or tufts for broom or brush making (heading 96.03).

2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as “ivory”.

4. Throughout the Nomenclature, the expression horsehair means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0501.00	00.000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	17.5%	kg	291.91
05.02		Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.				
0502.10	00.000	- Pigs', hogs' or boars' bristles and hair and waste thereof	5%	17.5%	kg	291.921
0502.90	00.000	- Other	5%	17.5%	kg	291.929
[05.03]		Deleted				
05.04.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.				
0504.00	10.000	- Tripe	5%	17.5%	kg	291.931
0504.00	20.000	- Sausage casings	5%	17.5%	kg	291.932
0504.00	90.000	- Other	5%	17.5%	kg	291.939
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.				
0505.10	00.000	- Feathers of a kind used for stuffing; down	5%	17.5%	kg	291.951
0505.90	00.000	- Other	5%	17.5%	kg	291.959
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.				
0506.10	00.000	- Ossein and bones treated with acid	5%	17.5%	kg	291.111
0506.90	00.000	- Other	5%	17.5%	kg	291.119
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.				
0507.10	00.000	- Ivory; ivory powder and waste	5%	17.5%	kg	291.161
0507.90	00.000	- Other	5%	17.5%	kg	291.169
0508.00	00.000	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.	5%	17.5%	kg	291.115
[05.09]		Deleted				
0510.00	00.000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	17.5%	kg	291.98

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.				
0511.10	00.000	- Bovine semen	Free	17.5%	kg	291.94
		- Other:				
0511.91	00	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3				
0511.91	10.000	- - - Fish waste	5%	17.5%	kg	291.961
0511.91	90.000	- - - Other	Free	17.5%	kg	291.969
0511.99	00	- - Other:				
0511.99	10.000	- - - Human remains	Free	17.5%	kg	291.991
0511.99	90.000	- - - Other	Free	17.5%	kg	291.999

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
0601.10	00.000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	17.5%	kg/u	292.611
0601.20	00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:				
0601.20	10.000	- - - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	17.5%	kg/u	292.612
0601.20	20.000	- - - Chicory plants	Free	17.5%	kg/u	292.613
0601.20	30.000	- - - Roots	5%	17.5%	kg/u	292.619
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.				
0602.10	00.000	- Unrooted cuttings and slips	Free	17.5%	kg/u	292.691
0602.20	00.000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	17.5%	kg/u	292.692
0602.30	00.000	- Rhododendrons and azaleas, grafted or not	Free	17.5%	kg/u	292.693
0602.40	00.000	- Roses, grafted or not	Free	17.5%	kg/u	292.694
0602.90	00	- Other:				
0602.90	10.000	- - - Banana plants	15%	17.5%	kg	292.695
0602.90	20.000	- - - Coconut plants	15%	17.5%	kg	292.696
0602.90	30.000	- - - Cocoa plants	15%	17.5%	kg	292.697
0602.90	40.000	- - - Citrus plants	15%	17.5%	kg	292.698
0602.90	90.000	- - - Other	Free	17.5%	kg	292.699
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:				
0603.11	00.000	- - Roses	40%	17.5%	kg	292.7111
0603.12	00.000	- - Carnations	40%	17.5%	kg	292.7112
0603.13	00.000	- - Orchids	40%	17.5%	kg	292.7113
0603.14	00.000	- - Chrysanthemums	40%	17.5%	kg	292.7114
		- - Lilies (Lilium spp.):				
0603.15	10.000	- - - Ginger lilies	40%	17.5%	kg	292.7116
0603.15	90.000	- - - Other lilies	40%	17.5%	kg	292.71191
0603.19	00	- - Other:				
0603.19	10.000	- - - Anthuriums	40%	17.5%	kg	292.7115
0603.19	30.000	- - - Gerberas	40%	17.5%	kg	292.7117
0603.19	40.000	- - - Heliconias (Heliconia spp .)	40%	17.5%	kg	292.7118
0603.19	90.000	- - - Other	40%	17.5%	kg	292.71199
0603.90	00.000	- Other	40%	17.5%	kg	292.719

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
0604.20	00.000	- Fresh	40%	17.5%	kg	292.723
0604.90	00.000	- Other	40%	17.5%	kg	292.724

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 maijoram *{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:

   (a) dried leguminous vegetables, shelled (heading 07.13);

   (b) sweet corn in the forms specified in headings 11.02 to 11.04;

   (c) 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).

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)

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
07.01		Potatoes, fresh or chilled.				
0701.10	00.000	- Seed	Free	17.5%	kg	054.11
0701.90	00.000	- Other	30%	0.0%	kg	054.19
0702.00	00	Tomatoes, fresh or chilled.				
0702.00	00.100	- Cherry tomatoes	199%	0.0%	kg	054.4
0702.00	00.200	- Plum tomatoes	199%	0.0%	kg	054.4
0702.00	00.900	- Other tomatoes	199%	0.0%	kg	054.4
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.				
0703.10	00	- Onions and shallots:				
0703.10	10.000	- - - Onions	216%	0.0%	kg	054.511
0703.10	20.000	- - - Shallots (eschallots)	109%	0.0%	kg	054.512
0703.20	00.000	- Garlic	Free	0.0%	kg	054.521
0703.90	00.000	- Leeks and other alliaceous vegetables	40%	17.5%	kg	054.529
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
0704.10	00	- Cauliflowers and headed broccoli:				
0704.10	10.000	- - - Cauliflowers	109%	0.0%	kg	054.531
0704.10	90.000	- - - Other	40%	0.0%	kg	054.532
0704.20	00.000	- Brussels sprouts	40%	17.5%	kg	054.533
0704.90	00	- Other:				
0704.90	10.000	- - - Cabbages	109%	0.0%	kg	054.534
0704.90	90.000	- - - Other	40%	0.0%	kg	054.539
07.05		Lettuce (Lactuca stavia) and chicory (Chichorium spp.), fresh or chilled				
		- Lettuce:				
0705.11	00.000	- - Cabbage lettuce (head lettuce)	109%	0.0%	kg	054.541
0705.19	00	- - Other				
0705.19	00.100	- - - Romaine lettuce	109%	0.0%	kg	054.542
0705.19	00.900	- - - Other lettuce	109%	0.0%	kg	054.542
		- Chicory:				
0705.21	00.000	- - Witloof chicory (Chichorium intybus var. foliosum)	40%	17.5%	kg	054.543
0705.29	00.000	- - Other	40%	0.0%	kg	054.549
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.				
0706.10	00	- Carrots and turnips:				
0706.10	10.000	- - - Carrots	109%	0.0%	kg	054.551
0706.10	90.000	- - - Other	40%	0.0%	kg	054.552
0706.90		- Other:				
0706.90	10.000	- - - Beets	109%	0.0%	kg	054.553
0706.90	90.000	- - - Other	40%	0.0%	kg	054.559
0707.00		Cucumbers and gherkins, fresh or chilled.				
0707.00	10.000	- - - Cucumbers	109%	0.0%	kg	054.561
0707.00	20.000	- - - Gherkins	40%	17.5%	kg	054.562
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.				
0708.10	00.000	- Peas (Pisum Sativum):	40%	0.0%	kg	054.573
0708.20	00	- Beans (Vigna spp, Phaseolus spp .):				
0708.20	10.000	- - - String beans (Phaseolus vulgaris)	109%	0.0%	kg	054.574

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0708.20	20.000	- - - Bora (bodi) beans (Vigna spp .)	40%	0.0%	kg	054.575
0708.20	30.000	- - - Blackeye peas (Vigna unguiculata)	40%	0.0%	kg	054.572
0708.20	90.000	- - - Other	40%	0.0%	kg	054.576
0708.90		- Other leguminous vegetables:				
0708.90	10.000	- - - Pigeon peas (Cajanus cajan)	109%	0.0%	kg	054.571
0708.90	90.000	- - - Other	40%	0.0%	kg	054.579
07.09		Other vegetables, fresh or chilled.				
0709.20	00.000	- Asparagus	40%	17.5%	kg	054.592
0709.30	00.000	- Aubergines (egg-plants)	160%	0.0%	kg	054.593
0709.40	00.000	- Celery other than celeriac	40%	0.0%	kg	054.594
		- Mushrooms and truffles:				
0709.51	00.000	- - Mushrooms of the genus Agaricus	40%	17.5%	kg	054.581
0709.59	00.000	- - Other	40%	0.0%	kg	054.589
0709.60	00	- Fruits of the genus Capsicum or of the genus Pimenta :				
0709.60	10.000	- - - Sweet peppers	160%	0.0%	kg	054.5941
0709.60	90.000	- - - Other	40%	0.0%	kg	054.5949
0709.70	00.000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	0.0%	kg	054.595
		- Other:				
0709.91	00.000	- - Globe artichokes	40%	17.5%	kg	054.5995
0709.92	00.000	- - Olives	40%	17.5%	kg	054.5996
0709.93	00	- - Pumpkins, squash and gourds (Cucurbita spp.);				
0709.93	10.000	- - - Pumpkins	160%	0.0%	kg	054.5993
0709.93	90.000	- - - Other	40%	17.5%	kg	054.5999
		- - Other				
0709.99	10.000	- - - Zucchini	40%	0.0%	kg	054.5991
0709.99	20.000	- - - Ochroes	160%	0.0%	kg	054.5992
0709.99	30.000	- - - Sweet corn (corn on the cob)	160%	0.0%	kg	054.5994
0709.99	90.000	- - - Other	40%	0.0%	kg	054.5999
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.				
0710.10	00.000	- Potatoes	30%	17.5%	kg	054.691
		- Leguminous vegetables, shelled or unshelled:				
0710.21	00	- - Peas (Pisum Sativum):				
0710.21	10.000	- - - Garden peas for use in industry	5%	17.5%	kg	054.6921
0710.21	20.000	- - - Other peas for use in industry	5%	17.5%	kg	054.6922
0710.21	90.000	- - - Other	160%	17.5%	kg	054.6929
0710.22	00	- - Beans (Vigna spp., Phaseolus spp .):				
0710.22	10.000	- - - String beans, for use in industry	5%	17.5%	kg	054.6931
0710.22	20.000	- - - Other beans for use in industry	5%	17.5%	kg	054.6932
0710.22	90.000	- - - Other	160%	17.5%	kg	054.6939
0710.29	00	- - Other:				
0710.29	10.000	- - - For use in industry	5%	17.5%	kg	054.6941
0710.29	90.000	- - - Other	160%	17.5%	kg	054.6949

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0710.30	00	- Spinach, New Zealand spinach and orache spinach (garden spinach):				
0710.30	10.000	- - - For use in industry	5%	0.0%	kg	054.6951
0710.30	90.000	- - - Other	160%	0.0%	kg	054.6959
0710.40	00	- Sweet corn:				
0710.40	10.000	- - - For use in industry	5%	0.0%	kg	054.611
0710.40	90.000	- - - Other	160%	0.0%	kg	054.619
0710.80	00	- Other vegetables:				
0710.80	10.000	- - - Beets, for use in industry	5%	0.0%	kg	054.6961
0710.80	20.000	- - - Other beets	160%	0.0%	kg	054.6969
0710.80	30.000	- - - Carrots, for use in industry	5%	0.0%	kg	054.6971
0710.80	40.000	- - - Other carrots	160%	0.0%	kg	054.6979
0710.80	80.000	- - - Other, for use in industry	5%	17.5%	kg	054.6981
0710.80	90.000	- - - Other	160%	17.5%	kg	054.6989
0710.90	00	- Mixtures of vegetables:				
0710.90	10.000	- - - For use in industry	5%	17.5%	kg	054.6991
0710.90	90.000	- - - Other	160%	17.5%	kg	054.6999
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
0711.20	00.000	- Olives	5%	17.5%	kg	054.71
0711.40	00.000	- Cucumbers and gherkins	5%	17.5%	kg	054.72
		- Mushrooms and truffles:		17.5%		
0711.51	00.000	- - Mushrooms of the genus Agaricus	5%	17.5%	kg	054.731
0711.59	00.000	- - Other	5%	17.5%	kg	054.739
0711.90	00.000	- Other vegetables; mixtures of vegetables	5%	17.5%	kg	054.79
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.				
0712.20	00.000	- Onions	5%	17.5%	kg	056.12
		- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:				
0712.31	00.000	- - Mushrooms of the genus Agaricus	5%	17.5%	kg	056.131
0712.32	00.000	- - Wood ears (Auricularia spp.)	5%	17.5%	kg	056.132
0712.33	00.000	- - Jelly fungi (Tremella spp.)	5%	17.5%	kg	056.133
0712.39	00.000	- - Other	5%	17.5%	kg	056.139
0712.90	00	- Other vegetables; mixtures of vegetables:				
0712.90	10.000	- - - Sweet corn, for sowing	Free	17.5%	kg	056.191
0712.90	90.000	- - - Other	5%	17.5%	kg	056,199
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.				
0713.10	00	- Peas (Pisum Sativum):				
0713.10	20.000	- - - Split peas	Free	0.0%	kg	054.212
0713.10	90.000	- - - Other peas	5%	0.0%	kg	054.219
0713.20	00.000	- Chickpeas (Garbanzos)	5%	0.0%	kg	054.22

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Beans (Vigna spp.; Phaseolus spp):				
0713.31	00.000	- - Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	5%	0.0%	kg	054.231
0713.32	00.000	- - Small red (adzuki) beans (Phaseolus or vigna angularis)	5%	0.0%	kg	054.232
0713.33	00	- - Kidney beans, including white pea beans (Phaseolus vulgaris):				
0713.33	10.000	- - - Red kidney beans	40%	0.0%	kg	054.233
0713.33	90.000	- - - Other	5%	0.0%	kg	054.234
0713.34	00.000	- - Bambara beans (Vigna subterranea or Voandzeia subterranea)	5%	17.5%	kg	054.235
0713.35	00.000	- - Cow peas (Vigna unguiculata)	5%	17.5%	kg	054.236
0713.39	00	- - Other				
0713.39	10.000	- - - Blackeye peas	15%	0.0%	kg	054.213
0713.39	90.000	- - - Other	5%	17.5%	kg	054.239
0713.40	00.000	- Lentils	5%	0.0%	kg	054.24
0713.50	00.000	- Broad beans ((Vicia faba var. major) and horse beans (Vicia faba bar. Equina, Vicia faba var. minor)	5%	0.0%	kg	054.25
0713.60	00.000	- Pigeon peas (Cajanus cajan)	15%	0.0%	kg	054.292
0713.90	00.000	- Other	5%	0.0%	kg	054.299
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.				
0714.10	00	- Manioc (cassava)				
0714.10	00.100	Manioc (cassava) fresh or chilled	40%	0.0%	kg	054.81
0714.10	00.900	Manioc (cassava) frozen or dried	40%	0.0%	kg	054.81
0714.20	00.000	- Sweet potatoes	160%	0.0%	kg	054.831
0714.30	00	- Yams (Dioscorea spp.)				
0714.30	00.100	- Yams (Dioscorea spp.) fresh or chilled	40%	0.0%	kg	054.836
0714.30	00.900	- Yams (Dioscorea spp.) frozen or dried	40%	0.0%	kg	054.836
0714.40	00.000	- Taro (Colocasia spp.)	40%	17.5%	kg	054.837
0714.50	00.000	- Yautia (Xanthosoma spp.)	40%	17.5%	kg	054.838
0714.90	00	- Other:				
0714.90	10.000	- - - Arrowroot	40%	17.5%	kg	054.832
0714.90	20	- - - Dasheens				
0714.90	20.100	- - - Dasheens fresh or chilled	40%	0.0%	kg	054.833
0714.90	20.900	- - - Dasheens frozen or dried	40%	17.5%	kg	054.833
0714.90	30	- - - Eddoes				
0714.90	30.100	- - - Eddoes fresh or chilled	40%	0.0%	kg	054.834
0714.90	30.900	- - - Eddoes frozen or dried	40%	17.5%	kg	054.834
0714.90	40	- - - Tannias				
0714.90	40.100	- - - Tannias fresh or chilled	40%	0.0%	kg	054.835
0714.90	40.900	- - - Tannias frozen or dried	40%	17.5%	kg	054.835
0714.90	90	- - - Other				
0714.90	90.100	- - - Other fresh or chilled	40%	0.0%	kg	054.839
0714.90	90.900	- - - Other frozen or dried	40%	17.5%	kg	054.839

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.				
		- Coconuts:				
0801.11	00.000	- - Desiccated	40%	0.0%	kg	057.711
0801.12	00.000	- - In the inner shell (endocarp)	40%	17.5%	kg	057.7121
0801.19	00	- - Other:				
0801.19	10.000	- - - In shell (exocarp and mesocarp)	40%	17.5%	kg	057.7122
0801.19	90.000	- - - Other	40%	17.5%	kg	057.719
		- Brazil nuts:				
0801.21	00.000	- - In shell	40%	17.5%	kg	057.721
0801.22	00.000	- - Shelled	40%	17.5%	kg	057.722
		- Cashew nuts:				
0801.31	00.000	- - In shell	40%	17.5%	kg	057.731
0801.32	00.000	- - Shelled	40%	17.5%	kg	057.732
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.				
		- Almonds:				
0802.11	00	- - In shell				
0802.11	00.100	In shell, fresh	40%	0.0%	kg	057.741
0802.11	00.900	In shell, dried	40%	17.5%	kg	057.741
0802.12	00	- - Shelled				
0802.12	00.100	Shelled, fresh	40%	0.0%	kg	057.742
0802.12	00.900	Shelled, dried	40%	17.5%	kg	057.742
		- Hazelnuts or filberts (Corylus spp.):				
0802.21	00.000	- - In shell	40%	17.5%	kg	057.751
0802.22	00.000	- - Shelled	40%	17.5%	kg	057.752
		- Walnuts:				
0802.31	00.000	- - In shell	40%	17.5%	kg	057.761
0802.32	00.000	- - Shelled	40%	17.5%	kg	057.762
		- Chestnuts (Castanea spp.):				
0802.41	00.000	- - In shell	40%	17.5%	kg	057.771
0892.42	00.000	- - Shelled	40%	17.5%	kg	057.772
		- Pistachios:				
0802.51	00.000	- - In shell	40%	17.5%	kg	057.781
0802.52	00.000	- - Shelled	40%	17.5%	kg	057.782
		- Macadamia nuts:				
0802.61	00.000	- - In shell	40%	17.5%	kg	057.7921
0802.62	00.000	- - Shelled	40%	17.5%	kg	057.7922
0802.70	00.000	- Kola nuts (Kola spp.)	5%	17.5%	kg	057.791
0802.80	00.000	- Areca nuts	5%	17.5%	kg	057.793
0802.90	00.000	- Other	5%	17.5%	kg	057.799
08.03		Bananas, including plantains, fresh or dried.				
0803.10	00	- Plantains:				
0803.10	10.000	- - - Fresh	40%	0.0%	kg	057.32
0803.10	20.000	- - - Dried	40%	17.5%	kg	057.331
0803.90		- Others:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0803.90	11.000	- - - Fresh Banana	40%	0.0%	kg	057.31
0803.90	12.000	- - - Dried Banana	40%	17.5%	kg	057.321
0803.90	90.000	- Other	40%	17.5%	kg	057.339
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.				
0804.10	00.000	- Dates	40%	17.5%	kg	057.96
0804.20	00.000	- Figs	40%	17.5%	kg	057.6
0804.30	00	- Pineapples				
0804.30	00.100	- Pineapples, fresh	40%	0.0%	kg	057.95
0804.30	00.900	- Pineapples, dried	40%	17.5%	kg	057.95
0804.40	00	- Avocados				
0804.40	00.100	- Avocados, fresh	40%	0.0%	kg	057.971
0804.40	00.900	- Avocados, dried	40%	17.5%	kg	057.971
0804.50	00	- Guavas, mangoes and mangosteens:				
0804.50	10	- - - Guavas				
0804.50	10.100	- - - Guavas, fresh	40%	0.0%	kg	057.972
0804.50	10.900	- - - Guavas, dried	40%	17.5%	kg	057.972
0804.50	20	- - - Mangoes				
0804.50	20.100	- - - Mangoes, fresh	40%	0.0%	kg	057.973
0804.50	20.900	- - - Mangoes, dried	40%	17.5%	kg	057.973
0804.50	30.000	- - - Mangosteens	40%	17.5%	kg	057.974
08.05		Citrus fruit, fresh or dried.				
0805.10	00	- Oranges				
0805.10	00.100	- Oranges, fresh	40%	0.0%	kg	057.11
0805.10	00.900	- Oranges, dried	40%	17.5%	kg	057.11
0805.21	00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:				
		- - Mandarins (including tangerines and stasumas)				
0805.21	10.000	- - - Ugli fruit	40%	17.5%	kg	057.121
0805.21	20	- - - Ortaniques				
0805.21	20.100	- - - Ortaniques, fresh	40%	0.0%	kg	057.122
0805.21	20.900	- - - Ortaniques, dried	40%	17.5%	kg	057.122
0805.21	90.000	- - - Other	40%	17.5%	kg	057.125
0805.22	00.000	- - Clementines	40%	17.5%	kg	057.123
0805.29	00	- - Other				
0805.29	00.100	- - Other	40%	0.0%	kg	057.1299
0805.29	00.900	- - Other	40%	17.5%	kg	057.1299
0805.40	00	- Grapefruit, including pomelos:				
0805.40	00.100	- Grapefruit, including pomelos, fresh	40%	0.0%	kg	057.22
0805.40	00.900	- Grapefruit, including pomelos, dried	40%	17.5%	kg	057.22
0805.50	00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):				
0805.50	10	- - - Lemons				
0805.50	10.100	- - - Lemons, fresh	40%	0.0%	kg	057.211
0805.50	10.900	- - - Lemons, dried	40%	17.5%	kg	057.211
0805.50	20	- - - Limes				
0805.50	20.100	- - - Limes, fresh	40%	0.0%	kg	057.212
0805.50	20.900	- - - Limes, dried	40%	17.5%	kg	057.212
0805.90	00	- Other				
0805.90	00.100	- Other citrus, fresh	40%	0.0%	kg	057.29
0805.90	00.900	- Other citrus, dried	40%	17.5%	kg	057.29
08.06		Grapes, fresh or dried.				
0806.10	00.000	- Fresh	40%	0.0%	kg	057.51
0806.20	00.000	- Dried	40%	17.5%	kg	057.52

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
08.07		Melons (including watermelons) and papaw (papayas), fresh.				
		- Melons (including watermelons):				
0807.11	00.000	- - Watermelons	147%	0.0%	kg	057.911
0807.19	00	- - Other:				
0807.19	10.000	- - - Cantaloupes	147%	0.0%	kg	057.912
0807.19	20.000	- - - Muskmelons	147%	17.5%	kg	057.913
0807.19	90.000	- - - Other	147%	17.5%	kg	057.914
0807.20	00.000	- Papaws (papayas)	40%	0.0%	kg	057.915
08.08		Apples, pears and quinces, fresh.				
0808.10	00.000	- Apples	40%	0.0%	kg	057.4
0808.30	00.000	- Pears	40%	0.0%	kg	057.921
0808.40	00.000	- Quinces	40%	17.5%	kg	057.922
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.				
0809.10	00.000	- Apricots	40%	17.5%	kg	057.931
		- Cherries:				
0809.21	00.000	- - Sour cherries (Prunus cerasus)	40%	17.5%	kg	057.9321
0809.29	00.000	- - Other	40%	17.5%	kg	057.9329
0809.30	00.000	- Peaches, including nectarines	40%	17.5%	kg	057.933
0809.40	00.000	- Plums and sloes	40%	0.0%	kg	057.934
08.10		Other fruit, fresh.				
0810.10	00.000	- Strawberries	40%	0.0%	kg	057.941
0810.20	00	- Raspberries, blackberries, mulberries and Loganberries				
0810.20	00.100	- Raspberries and, blackberries	40%	0.0%	kg	057.942
0810.20	00.900	- Other, mulberries and Loganberries	40%	17.5%	kg	057.942
0810.30	00.000	- Black, white or red currants and gooseberries	40%	17.5%	kg	057.98933
0810.40	00	- Cranberries, bilberries and other fruits of the genus Vaccinium				
0810.40	00.100	- Bilberries of the genus Vaccinium	40%	17.5%	kg	057.944
0810.40	00.900	- Cranberries, and other fruits of the genus	40%	17.5%	kg	057.944
0810.50	00.000	- Kiwifruit	40%	0.0%	kg	057.981
0810.60	00.000	- Durians	40%	17.5%	kg	057.9891
0810.70	00.000	- Persimmons	40%	17.5%	kg	057.9894
0810.90	00	- Other:				
0810.90	10.000	- - - Sapodillas	40%	17.5%	kg	057.982
0810.90	20.000	- - - Yellow mombin (golden apples)	40%	17.5%	kg	057.983
0810.90	30.000	- - - Passion fruit	40%	0.0%	kg	057.984
0810.90	40.000	- - - Soursop	40%	0.0%	kg	057.985
0810.90	50.000	- - - Breadfruit	40%	0.0%	kg	057.986
0810.90	60.000	- - - Carambolas	40%	17.5%	kg	057.987
0810.90	70.000	- - - Akee (ackee) (Blighia sapida koenig)	40%	17.5%	kg	057.988
0810.90	80.000	- - - Christophine (Choyote)	40%	0.0%	kg	057.9892
0810.90	90.000	- - - Other	40%	17.5%	kg	057.9899
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.				
0811.10	00.000	- Strawberries	15%	17.5%	kg	058.31
0811.20	00.000	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	0.0%	kg	058.32
0811.90	00	- Other:				
0811.90	10.000	- - - Pineapples	15%	17.5%	kg	058.391
0811.90	20.000	- - - West Indian cherries (Malpighia punicifolio L.)	15%	17.5%	kg	058.392
0811.90	30.000	- - - Suriname cherries (Eugenia uniflora)	15%	17.5%	kg	058.393

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0811.90	90.000	- - - Other	15%	17.5%	kg	058.399
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.				
0812.10	00.000	- Cherries	15%	17.5%	kg	058.211
0812.90	00	- Other:				
0812.90	10.000	- - - Pineapples	15%	17.5%	kg	058.213
0812.90	90.000	- - - Other	15%	17.5%	kg	058.219
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.				
0813.10	00.000	- Apricots	15%	17.5%	kg	057.991
0813.20	00.000	- Prunes	15%	17.5%	kg	057.992
0813.30	00.000	- Apples	15%	17.5%	kg	057.993
0813.40	00.000	- Other fruit	15%	17.5%	kg	057.994
0813.50	00.000	- Mixtures of nuts or dried fruits of this Chapter	15%	17.5%	kg	057.995
0814.00		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.				
0814.00	10.000	- - - Of citrus	15%	17.5%	kg	058.221
0814.00	90.000	- - - Other	15%	17.5%	kg	058.229

CHAPTER 9

COFFEE, TEA, MATE 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.				
		- Coffee, not roasted:				
0901.11	00	- - Not decaffeinated:				
0901.11	10.000	- - - Beans for blending	5%	17.5%	kg	071.1111
0901.11	90.000	- - - Other	40%	17.5%	kg	071.1112
0901.12	00	- - Decaffeinated:				
0901.12	10.000	- - - Beans for blending	5%	17.5%	kg	071.121
0901.12	90.000	- - - Other	40%	17.5%	kg	071.122
		- Coffee, roasted:				
0901.21	00.000	- - Not decaffeinated	40%	17.5%	kg	071.21
0901.22	00.000	- - Decaffeinated	40%	17.5%	kg	071.22
0901.90	00	- Other:				
0901.90	10.000	- - - Coffee husks and skins	40%	17.5%	kg	071.321
0901.90	20.000	- - - Coffee substitutes containing coffee in any proportion	40%	17.5%	kg	071.322
09.02		Tea, whether or not flavoured.				
0902.10	00.000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	17.5%	kg	074.11
0902.20	00.000	- Other green tea (not fermented)	5%	17.5%	kg	074.12
0902.30	00.000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	17.5%	kg	074.13
0902.40	00.000	- Other black tea (fermented) and other partly fermented tea	5%	17.5%	kg	074.14
0903.00	00.000	Maté.	5%	17.5%	kg	074.31
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta .				
		- Pepper:				
0904.11	00.000	- - Neither crushed nor ground	40%	17.5%	kg	075.11
0904.12	00.000	- - Crushed or ground	40%	17.5%	kg	075.12
.		- Fruits of the genus Capsicum or of the genus Pimenta :				
0904.21	00	- - Dried, neither crushed nor ground				
0904.21	10.000	- - - Paprika	5%	17.5%	kg	075.1341
0904.21	20.000	- - - Pimento (allspice)	40%	17.5%	kg	075.1342
0904.21	90.000	- - - Other	5%	17.5%	kg	075.1349
0904.22	00	- - Crushed or ground				
0904.22	10.000	- - - Paprika	5%	17.5%	kg	075.1351
0904.22	20.000	- - - Pimento (allspice)	40%	17.5%	kg	075.1352
0904.22	90.000	- - - Other	5%	17.5%	kg	075.1399
09.05		Vanilla.				
0905.10	00.000	- Neither crushed nor ground	5%	17.5%	kg	075.211

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
0905.20	00.000	- Crushed or ground	5%	17.5%	kg	075.212
09.06		Cinnamon and cinnamon-tree flowers.				
		- Neither crushed nor ground:				
0906.11	00.000	- - Cinnamon (Cinnamomum zeylanicum Blume)	40%	17.5%	kg	075.221
0906.19	00.000	- - Other	40%	17.5%	kg	075.229
0906.20	00.000	- Crushed or ground	40%	17.5%	kg	075.23
09.07		Cloves (whole fruit, cloves and stems).				
0907.10	00.000	- Neither crushed nor ground	40%	17.5%	kg	075.241
0907.20	00.000	- Crushed or ground	40%	17.5%	kg	075.242
09.08		Nutmeg, mace and cardamoms.				
		- Nutmeg				
0908.11	00.000	- - Neither crushed nor ground	40%	17.5%	kg	075.251
0908.12	00.000	- - Crushed or ground	40%	17.5%	kg	075.251
		- Mace				
0908.21	00.000	- - Neither crushed nor ground	40%	17.5%	kg	075.2521
0908.22	00.000	- - Crushed or ground	40%	17.5%	kg	075.2522
		- Cardamoms				
0908.31	00.000	- - Neither crushed nor ground	5%	17.5%	kg	075.2531
0908.32	00.000	- - Crushed or ground	5%	17.5%	kg	075.2532
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.				
		- Seeds of coriander				
0909.21	00.000	- - Neither crushed nor ground	5%	17.5%	kg	075.2621
0909.22	00.000	- - Crushed or ground	5%	17.5%	kg	075.2622
		- Seeds of cumin				
0909.31	00.000	- - Neither crushed nor ground	5%	17.5%	kg	075.2631
0909.32	00.000	- - Crushed or ground	5%	17.5%	kg	075.2632
		- Seeds of anise, badian, caraway or fennel; juniper berries				
0909.61	00.000	- - Neither crushed nor ground	5%	17.5%	kg	075.2661
0909.62	00.000	- - Crushed or ground	5%	17.5%	kg	075.2662
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.				
		- Ginger				
0910.11	00.000	- - Neither crushed nor ground	40%	17.5%	kg	075.271
0910.12	00.000	- - Crushed or ground	40%	17.5%	kg	075.272
0910.20	00.000	- Saffron	40%	17.5%	kg	075.281
0910.30	00.000	- Turmeric (curcuma)	40%	17.5%	kg	075.291
		- Other spices:				
0910.91	00.000	- - Mixtures referred to in Note 1 (b) to this Chapter	5%	17.5%	kg	075.293
0910.99	00	- - Other:				
0910.99	10.000	- - - Thyme	40%	17.5%	kg	075.294
0910.99	20.000	- - - Bay leaves	40%	17.5%	kg	075.295
0910.99	30.000	- - - Curry	40%	17.5%	kg	075.292
0910.99	90.000	- - - Other	5%	17.5%	kg	075.299

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
10.01		Wheat and meslin.				
		- Durum wheat				
1001.11	00.000	- - Seed	Free	17.5%	kg	041.11
1001.19	00.000	- - Other	Free	17.5%	kg	041.19
		- Other				
1001.91	00.000	- - Seed	Free	17.5%	kg	041.21
1001.99	00.000	- - Other	Free	17.5%	kg	041.29
10.02		Rye.				
1002.10	00.000	- Seed	Free	17.5%	kg	045.11
1002.90	00.000	- Other	Free	17.5%	kg	045.19
10.03		Barley.				
1003.10	00.000	- Seed	Free	17.5%	kg	043.01
1003.90	00.000	- Other	Free	17.5%	kg	043.09
10.04		Oats.				
1004.10	00.000	- Seed	Free	17.5%	kg	04521
1004.90	00.000	- Other	Free	17.5%	kg	04529
10.05		Maize (corn).				
1005.10	00.000	- Seed	Free	17.5%	kg	044.1
1005.90	00.000	- Other	Free	17.5%	kg	044.9
10.06		Rice.				
1006.10	00	- Rice in the husk (paddy or rough):				
1006.10	10.000	- - - For sowing	Free	17.5%	kg	042.11
1006.10	90.000	- - - Other	25%	17.5%	kg	042.19
1006.20	00	- Husked (brown) rice:				
1006.20	20.000	- - - Brown rice, not parboiled	25%	17.5%	kg	042.25
1006.20	30.000	- - - Parboiled brown rice, in packages for retail sale	25%	0.0%	kg	042.23
1006.20	40.000	- - - Other parboiled brown rice	25%	0.0%	kg	042.24
1006.30	00	- Semi-milled or wholly milled rice, whether or not polished or glazed:				
		- - - Semi-milled white rice:				
1006.30	11.000	- - - - In packages for retail sale	25%	17.5%	kg	042.3181
1006.30	12.000	- - - - In packages of not more than 10 kg, not for retail sale	25%	0.0%	kg	042.3182
1006.30	19.000	- - - - Other	25%	17.5%	kg	042.3183
1006.30	20.000	- - - Semi-milled parboiled rice:, in packages of not more than 10 kg	25%	0.0%	kg	042.313
1006.30	30.000	- - - Other semi-milled parboiled rice	25%	17.5%	kg	042.314
		- - - Wholly milled white rice:				
1006.30	41.000	- - - - In packages for retail sale	25%	17.5%	kg	042.3184
1006.30	42.000	- - - - In packages of not more than 10 kg, not for retail sale	25%	0.0%	kg	042.3185
1006.30	49.000	- - - - Other wholly milled white rice	25%	17.5%	kg	042.3186
1006.30	50.000	- - - Wholly milled parboiled rice, in packages of not more than 10 kg	25%	0.0%	kg	042.317
1006.30	60.000	- - - Other wholly milled parboiled rice	25%	17.5%	kg	042.319

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1006.40	00	- Broken rice:				
1006.40	10.000	- - - In packages for retail sale	25%	17.5%	kg	042.321
1006.40	90.000	- - - Other broken rice	25%	17.5%	kg	042.329
10.07		Grain Sorghum.				
1007.10	00.000	- Seed	Free	17.5%	kg	045.31
1007.90	00.000	- Other	40%	17.5%	kg	045.39
10.08		Buckwheat, millet and canary seeds; other cereals.				
1008.10	00.000	- Buckwheat	5%	17.5%	kg	045.92
		- Millet:				
1008.21	00.000	- - Seed	5%	17.5%	kg	045.911
1008.29	00.000	- - Other	5%	17.5%	kg	045.919
1008.30	00.000	- Canary seeds	5%	17.5%	kg	045.93
1008.40	00.000	- Fonio (Digitaria spp.)	5%	17.5%	kg	045.991
1008.50	00.000	- Quinoa (Chenoposium quinoa)	5%	17.5%	kg	045.992
1008.60	00.000	- Triticale	5%	17.5%	kg	045.993
1008.90	00.000	- Other cereals	5%	17.5%	kg	045.999

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes.

1. This Chapter does not cover:

(a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
(b) Prepared flours, groats, meals or starches of heading 19.01;
(c) Corn flakes or other products of heading 19.04;
(d) Vegetables, prepared or preserved, of heading 20.11, 20.04 or 20.05;
(e) Pharmaceutical products (Chapter 30); or
(f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3)

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

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned. Otherwise, they fall in heading 11.03 or 11.04.

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

3. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains of which:

   (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.

   (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

5%	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1101.00		Wheat or meslin flour.				
1101.00	10.000	- - - Of durum wheat	5%	0.0%	kg	046.11
1101.00	90.000	- - - Other	25%	0.0%	kg	046.19
11.02		Cereal flours other than of wheat or meslin.				
1102.20	00.000	- Maize (corn) flour	5%	0.0%	kg	047.11
1102.90	00	- Other:				
1102.90	10.000	- - - Rice flour	40%	17.5%	kg	047.192
1102.90	90.000	- - - Other	5%	17.5%	kg	047.199
11.03		Cereal groats, meal and pellets.				
		- Groats and meal:				
1103.11	00.000	- - Of wheat	5%	17.5%	kg	046.2
1103.13	00.000	- - Of maize (corn)	5%	0.0%	kg	047.21
1103.19	00.000	- - Of other cereals	5%	17.5%	kg	047.22
1103.20	00.000	- Pellets	5%	17.5%	kg	047.23
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.				
		- Rolled or flaked grains:				
1104.12	00.000	- - Of oats	5%	17.5%	kg	048.132
1104.19	00.000	- - Of other cereals	5%	17.5%	kg	048.139
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):				
1104.22	00.000	- - Of oats	5%	17.5%	kg	048.142
1104.23	00.000	- - Of maize (corn)	5%	17.5%	kg	048.143
1104.29	00.000	- - Of other cereals	5%	17.5%	kg	048.149
1104.30	00.000	- Germ of cereals, whole, rolled, flaked or ground	5%	17.5%	kg	048.15
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.				
1105.10	00.000	- Flour, meal and powder	5%	17.5%	kg	056.41
1105.20	00.000	- Flakes, granules and pellets	5%	17.5%	kg	056.42
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.				
1106.10	00.000	- Of the dried leguminous vegetables of heading 07.13	5%	17.5%	kg	056.46
1106.20		- Of sago or of roots or tubers of heading 07.14:				
1106.20	10.000	- - - Of manioc (cassava)	40%	17.5%	kg	056.471
1106.20	20.000	- - - Arrowroot flour	40%	17.5%	kg	056.472
1106.20	90.000	- - - Other	5%	17.5%	kg	056.479
1106.30		- Of the products of Chapter 8:				
1106.30	10.000	- - - Banana flour	40%	17.5%	kg	056.481
1106.30	20.000	- - - Plantain flour	40%	17.5%	kg	056.482
1106.30	30.000	- - - Coconut Flour	5%	17.5%	kg	056.483

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1106.30	90.000	- - - Other	5%	17.5%	kg	056.489
11.07		Malt, whether or not roasted.				
1107.10	00	- Not roasted:				
1107.10	10.000	- - - Malt flour	Free	17.5%	kg	048.21
1107.10	90.000	- - - Other	Free	17.5%	kg	048.22
1107.20	00	- Roasted:				
1107.20	10.000	- - - Malt flour	Free	17.5%	kg	048.23
1107.20	90.000	- - - Other	Free	17.5%	kg	048.29
11.08		Starches; inulin.				
		- Starches:				
1108.11	00.000	- - Wheat starch	5%	17.5%	kg	592.11
1108.12	00.000	- - Maize (corn) starch	5%	17.5%	kg	592.12
1108.13	00.000	- - Potato starch	5%	17.5%	kg	592.13
1108.14	00.000	- - Manioc (cassava) starch	5%	17.5%	kg	592.14
		- - Other starches:				
1108.19	10.000	- - - Arrowroot starch	40%	17.5%	kg	592.151
1108.19	90.000	- - - Other	5%	17.5%	kg	592.159
1108.20	00.000	- Inulin	5%	17.5%	kg	592.16
1109.00	00.000	Wheat gluten, whether or not dried.	5%	17.5%	kg	592.17

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER

Notes.

1. Heading 12.07 applies, *inter alia,* to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vida faba)* or of lupines are to be regarded as "seeds of a kind used for sowing".

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

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

   (b) Spices or other products of Chapter 9;

   (c) Cereals (Chapter 10); or

   (d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, *inter alia,* to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

   Heading 12.11 does not, however, apply to:

   (a) Medicaments of Chapter 30;

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

   (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

1. 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
12.01		Soya beans, whether or not broken.				
1201.10	00	- Seed:				
1201.10	10.000	- - - For sowing	Free	17.5%	kg	222.21
1201.10	90.000	- - - Other	5%	17.5%	kg	222.291
1201.90	00.000	- Other	5%	17.5%	kg	222.299
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.				
1202.30	00	- Seed:				
1202.30	10.000	- - - For sowing	Free	17.5%	kg	222.121
1202.30	90.000	- - - Other	40%	17.5%	kg	222.129
		- Other				
1202.41	00.000	- - In shell	40%	17.5%	kg	222.11
1202.42	00.000	- - Shelled, whether or not broken	40%	17.5%	kg	222.129
1203.00	00.000	Copra.	40%	17.5%	kg	223.1
1204.00	00	Linseed, whether or not broken.				
1204.00	10.000	- - - For sowing	Free	17.5%	kg	223.41
1204.00	90.000	- - - Other	5%	17.5%	kg	223.49
12.05		Rape or colza seeds, whether or not broken.				
1205.10	00	- Low erucic acid rape or colza seeds:				
1205.10	10.000	- - - For sowing	5%	17.5%	kg	222.611
1205.10	20.000	- - - Other	5%	17.5%	kg	222.612
1205.90	00.000	- Other	5%	17.5%	kg	222.619
1206.00	00	Sunflower seeds, whether or not broken.				
1206.00	10.000	- - - For sowing	Free	17.5%	kg	222.41
1206.00	90	- - - Other	5%	17.5%	kg	222.49
12.07		Other oil seeds and oleaginous fruits, whether or not broken.				
1207.10	00	- Palm nuts and kernels:				
1207.10	10.000	- - - For sowing	Free	17.5%	kg	223.721
1207.10	90.000	- - - Other	5%	17.5%	kg	223.722
		- Cotton seeds:				
1207.21	00	- - Seeds:				
1207.21	10.000	- - - For sowing	Free	17.5%	kg	222.31
1207.21	90.000	- - - Other	5%	17.5%	kg	222.39
1207.29	00.000	- - Other	5%	17.5%	kg	223.39
1207.30	00	- Castor oil seeds:				
1207.30	10.000	- - - For sowing	Free	17.5%	kg	223.741
1207.30	90.000	- - - Other	5%	17.5%	kg	223.749
1207.40	00	- Sesamum seeds:				
1207.40	10.000	- - - For sowing	Free	17.5%	kg	222.51
1207.40	90.000	- - - Other	5%	17.5%	kg	222.59
1207.50	00	- Mustard seeds:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1207.50	10.000	- - - For sowing	Free	17.5%	kg	222.621
1207.50	90.000	- - - Other	5%	17.5%	kg	222.629
1207.60	00	- Safflower (Carthamus tinctorius seeds):				
1207.60	10.000	- - - For sowing	Free	17.5%	kg	223.751
1207.60	90.000	- - - Other	5%	17.5%	kg	223.759
1207.70	00	- Melon seeds:				
1207.70	10.000	- - - For sowing	Free	17.5%	kg	223.761
1207.70	90.000	- - - Other	5%	17.5%	kg	223.769
		- Other				
1207.91	00	- - Poppy seeds				
1207.91	10.000	- - - For sowing	Free	17.5%	kg	223.711
1207.91	90.000	- - - Other	5%	17.5%	kg	223.719
1207.99	00	- - Other:				
1207.99	10.000	- - - For sowing	Free	17.5%	kg	223.73
1207.99	90.000	- - - Other	5%	17.5%	kg	223.79
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
1208.10	00.000	- Of soya beans	15%	17.5%	kg	223.91
1208.90	00	- Other:				
1208.90	10.000	- - - Of ground-nuts	Free	17.5%	kg	223.92
1208.90	20.000	- - - Of copra	15%	17.5%	kg	223.93
1208.90	30.000	- - - Of palm nuts or kernels	Free	17.5%	kg	223.94
1208.90	40.000	- - - Of linseed	Free	17.5%	kg	223.95
1208.90	50.000	- - - Of cotton seeds	Free	17.5%	kg	223.96
1208.90	60.000	- - - Of castor oil seeds	Free	17.5%	kg	223.97
1208.90	90.000	- - - Other	Free	17.5%	kg	223.99
12.09		Seeds, fruit and spores, of a kind used for sowing.				
1209.10	00.000	- Sugar beet seeds	Free	17.5%	kg	292.51
		- Seeds of forage plants:				
1209.21	00.000	- - Lucerne (alfalfa) seeds	Free	17.5%	kg	292.521
1209.22	00.000	- - Clover (Trifolium spp.) seeds	Free	17.5%	kg	292.522
1209.23	00.000	- - Fescue seeds	Free	17.5%	kg	292.523
1209.24	00.000	- - Kentucky blue grass (Poa pratensis L.) seeds	Free	17.5%	kg	292.524
1209.25	00.000	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	Free	17.5%	kg	292.525
1209.29	00.000	- - Other	Free	17.5%	kg	292.529
1209.30	00.000	- Seeds of herbaceous plants cultivated principally for their flowers	Free	17.5%	kg	292.53
		- Other:				
1209.91	00.000	- - Vegetable seeds	Free	17.5%	kg	292.54
1209.99	00.000	- - Other	Free	17.5%	kg	292.59
12.10		Hop cones, fresh or dried, whether or not ground,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		powdered or in the form of pellets; lupulin.				
1210.10	00.000	- Hop cones, neither ground nor powdered nor in the form of pellets	5%	17.5%	kg	054.841
1210.20	00.000	- Hop cones, ground, powdered or in the form of pellets; lupulin	5%	17.5%	kg	054.842
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.				
1211.20	00.000	- Ginseng roots	5%	17.5%	kg	292.42
1211.30	00.000	- Coca leaf	5%	17.5%	kg	292.495
1211.40	00.000	- Poppy straw	5%	17.5%	kg	292.496
1211.50	00.000	- Ephedra	5%	17.5%	kg	292.497
1211.90	00	- Other:				
1211.90	10.000	- - - Tonka beans	5%	17.5%	kg	292.491
1211.90	20.000	- - - Sarsaparilla	5%	17.5%	kg	292.492
1211.90	30.000	- - - Aloe vera	5%	17.5%	kg	292.493
1211.90	40.000	- - - Quassia chips	5%	17.5%	kg	292.494
1211.90	90.000	- - - Other	5%	17.5%	kg	292.499
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				
1212.21	00.000	- - Fit for human consumption	5%	17.5%	kg	292.971
1212.29	00.000	- - Other	5%	17.5%	kg	292.979
		- Other:				
1212.91	00.000	- - Sugar beet	10%	17.5%	kg	054.87
1212.92	00.000	- - Locust beans (carob)	5%	17.5%	kg	054.894
1212.93	00.000	- - Sugar cane	10%	17.5%	kg	054.891
1212.94	00.000	- - Chicory roots	5%	17.5%	kg	954.892
1212.99	00	- - Other				
1212.99	20.000	- - - Mauby bark	5%	17.5%	kg	054.893
1212.99	90.000	- - - Other	5%	17.5%	kg	054.899
1213.00	00.000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	17.5%	kg	081.11
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		in the form of pellets.				
1214.10	00.000	- Lucerne (alfalfa) meal and pellets	Free	17.5%	kg	081.12
1214.90	00.000	- Other	Free	17.5%	kg	081.13

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

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

The heading does not apply to:

(a) Liquorice extract containing more than 10% by weight of sucrose or put up
as confectionery (heading 17.04);

(b) Malt extract (heading 19.01);

(c) Extracts of coffee, tea or mate (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).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
13.01		Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).				
1301.20	00.000	- Gum Arabic	5%	17.5%	kg	292.22
1301.90	00	- Other:				
1301.90	10.000	- - - Gum-resins	5%	17.5%	kg	292.291
1301.90	90.000	- - - Other	5%	17.5%	kg	292.299
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:				
1302.11	00.000	- - Opium	5%	17.5%	kg	292.941
1302.12	00.000	- - Of liquorice	5%	17.5%	kg	292.942
1302.13	00.000	- - Of hops	5%	17.5%	kg	292.943
1302.14	00.000	- - Of ephedra	5%	17.5%	kg	292.944
1302.19	00	- - Other:				
1302.19	10.000	- - - Aloe vera extract	5%	17.5%	kg	292.945
1302.19	90.000	- - - Other	5%	17.5%	kg	292.949
1302.20	00.000	- Pectic substances, pectinates and pectates	5%	17.5%	kg	292.95
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:				
1302.31	00.000	- - Agar-agar	5%	17.5%	kg	292.961
1302.32	00.000	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	17.5%	kg	292.962
1302.39	00.000	- - Other	5%	17.5%	kg	292.969

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).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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).				
1401.10	00.000	- Bamboos	5%	17.5%	kg	292.31
1401.20	00.000	- Rattans	5%	17.5%	kg	292.32
1401.90	00.000	- Other	5%	17.5%	kg	292.39
[14.02]		Deleted				
[14.03]		Deleted				
14.04		Vegetable products not elsewhere specified or included.				
1404.20	00.000	- Cotton linters	5%	17.5%	kg	263.2
1404.90	00.000	- Other	5%	17.5%	kg	292.99

SECTION III

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

CHAPTER 15

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

Notes.

1. This Chapter does not cover:

   (a) Pig fat or poultry fat of heading 02.09;

   (b) Cocoa butter, fat or oil (heading 18.04);

   (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);

   (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

   (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfiimery, 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03				
1501.10	00.000	- Lard	5%	17.5%	kg	411.21
1501.20	00.000	- Other pig fat	5%	17.5%	kg	411.291
1501.90	00.000	- Other	5%	17.5%	kg	411.292
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03				
1502.10	00.000	- Tallow	5%	17.5%	kg	411.321
1502.90	00.000	- Other	5%	17.5%	kg	411.329
1503.00	00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.				
1503.00	10.000	- - - Tallow oil	40%	17.5%	kg	411.331
1503.00	90.000	- - - Other	40%	17.5%	kg	411.339
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.				
1504.10	00.000	- Fish-liver oils and their fractions	5%	17.5%	kg	411.11
1504.20	00.000	- Fats and oils and their fractions, of fish, other than liver oils	5%	17.5%	kg	411.12
1504.30	00.000	- Fats and oils and their fractions, of marine mammals	5%	17.5%	kg	411.13
1505.00	00.000	Wool grease and fatty substances derived therefrom (including lanolin).	5%	17.5%	kg	411.35
1506.00	00.000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	17.5%	kg/l	411.39
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.				
1507.10	00.000	- Crude oil, whether or not degummed	158%	17.5%	kg/l	421.11
1507.90	00.000	- Other	158%	0.0%	kg/l	421.19
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.				
1508.10	00.000	- Crude oil	40%	17.5%	kg/l	421.31
1508.90	00.000	- Other	40%	17.5%	kg/l	421.39
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.				
1509.10	00.000	- Virgin	40%	17.5%	kg/l	421.41
1509.90	00.000	- Other	40%	17.5%	kg/l	421.42
1510.00	00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.				
1510.00	10.000	- - - Crude oil	40%	17.5%	kg/l	421.491

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1510.00	90.000	- - - Other	40%	17.5%	kg/l	421.499
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.				
1511.10	00.000	- Crude oil	40%	17.5%	kg/l	422.21
1511.90	00	- Other:				
1511.90	10.000	- - - Palm stearin	40%	17.5%	kg/l	422.291
1511.90	90.000	- - - Other	40%	17.5%	kg/l	422.299
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:				
1512.11	00.000	- - Crude oil	40%	17.5%	kg/l	421.51
1512.19	00.000	- - Other	40%	17.5%	kg/l	421.59
		- Cotton-seed oil and its fractions:				
1512.21	00.000	- - Crude oil, whether or not gossypol has been removed	40%	17.5%	kg/l	421.21
1512.29	00.000	- - Other	40%	17.5%	kg/l	421.29
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:				
1513.11	00.000	- - Crude oil	40%	17.5%	kg/l	422.31
1513.19	00.000	- - Other	40%	17.5%	kg/l	422.39
		- Palm kernel or babassu oil and fractions thereof:				
1513.21	00.000	- - Crude oil	40%	17.5%	kg/l	422.41
1513.29	00.000	- - Other	40%	17.5%	kg/l	422.49
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:				
1514.11	00.000	- - Crude oil	40%	17.5%	kg/l	422.711
1514.19	00.000	- - Other	40%	17.5%	kg/l	422.791
		- Other:				
1514.91	00.000	- - Crude oil	40%	17.5%	kg/l	422.719
1514.99	00.000	- - Other	40%	17.5%	kg/l	422.799
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:				
1515.11	00.000	- - Crude oil	5%	17.5%	kg/l	422.11
1515.19	00.000	- - Other	40%	17.5%	kg/l	422.19
		- Maize (corn) oil and its fractions:				
1515.21	00.000	- - Crude oil	40%	0.0%	kg/l	421.61
1515.29	00.000	- - Other	40%	0.0%	kg/l	421.69

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1515.30	00.000	- Castor oil and its fractions	5%	17.5%	kg/l	422.5
1515.50	00.000	- Sesame oil and its fractions	40%	17.5%	kg/l	421.8
1515.90	00	- Other:				
1515.90	10.000	- - - Tung oil and its fractions	5%	17.5%	kg/l	422.91
1515.90	90.000	- - - Other	40%	17.5%	kg/l	422.99
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.				
1516.10	00	- Animal fats and oils and their fractions:				
1516.10	10.000	- - - Fish fats and oils and their fractions	40%	17.5%	kg	431.211
1516.10	90.000	- - - Other	40%	17.5%	kg	431.219
1516.20	00.000	- Vegetable fats and oils and their fractions	40%	17.5%	kg	431.22
15.17		Magarine; 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.				
1517.10	00.000	- Margarine, excluding liquid margarine	20%	0.0%	kg	091.01
1517.90	00	- Other:				
1517.90	10.000	- - - Imitation lard and lard substitutes (shortening)	20%	17.5%	kg	091.091
1517.90	90.000	- - - Other	20%	17.5%	kg	091.099
1518.00	00.000	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized 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.	5%	17.5%	kg	431.1
[15.19]		Deleted				
1520.00	00.000	Glycerol, crude; glycerol waters and glycerol lyes.	5%	17.5%	kg	512.222
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.				
1521.10	00.000	- Vegetable waxes	5%	17.5%	kg	431.41
1521.90	00.000	- Other	5%	17.5%	kg	431.42
1522.00	00.000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	17.5%	kg	431.3

SECTION IV

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

Note.

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

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

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children 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 invertebreates 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1601.00		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.				
1601.00	10.000	- - - Chicken sausages, canned	184%	17.5%	kg	017.21
1601.00	20.000	- - - Other chicken sausages	184%	17.5%	kg	017.22
1601.00	30.000	- - - Salami sausages	102%	17.5%	kg	017.23
1601.00	40.000	- - - Other sausages, canned	184%	17.5%	kg	017.24
1601.00	90.000	- - - Other	184%	17.5%	kg	017.29
16.02		Other prepared or preserved meat, meat offal or blood.				
1602.10	00	- Homogenised preparations:				
1602.10	20.000	- - - Preparations for infant use, as defined in Subheading Note 1 to this Chapter	10%	17.5%	kg	098.112
1602.10	90.000	- - - Other, as defined in Subheading Note 1 to this Chapter	184%	17.5%	kg	098.119
1602.20	00.000	- Of liver of any animal	184%	17.5%	kg	017.3
		- Of poultry of heading 01.05:				
1602.31	00.000	- - Of turkeys:	184%	17.5%	kg	017.41
1602.32	00	- - Of fowls:				
1602.32	10.000	- - - Homogenised preparations for use in the production of chicken sausages	184%	17.5%	kg	017.431
1602.32	20.000	- - - Marinated chicken	102%	17.5%	kg	012.358
1602.32	90.000	- - - Other	102%	17.5%	kg	017.439
1602.39	00	- - Other				
1602.39	00.100	Luncheon meat	184%	0.0%	kg	017.49
1602.39	00.900	- - Other	184%	17.5%	kg	017.49
1602.40	00	- Of swine:				
1602.41	00	- - Hams and cuts thereof:				
1602.41	00.100	- - - Dry cured hams	20%	17.5%	kg	017.51
1602.41	00.900	- - - Other hams and cuts thereof	184%	17.5%	kg	017.51
1602.42	00.000	- - Shoulders and cuts thereof	184%	17.5%	kg	017.52
1602.49	00	- - Other, including mixtures:				
1602.49	10.000	- - - Luncheon meat	184%	0.0%	kg	017.53
1602.49	90.000	- - - Other	184%	17.5%	kg	017.59
1602.50	00	- Of bovine animals:				
1602.50	10.000	- - - Canned corned beef	5%	0.0%	kg	017.61
1602.50	90	- - - Other				
1602.50	90.100	- - - Cooked briskets	20%	17.5%	kg	017.69
1602.50	90.200	- - - Luncheon meat	184%	0.0%	kg	017.69
1602.50	90.900	- - - Other	184%	17.5%	kg	017.69
1602.90	00	- Other, including preparations of blood of any animal:				
1602.90	10.000	- - - Corned mutton	184%	17.5%	kg	017.91
1602.90	90.000	- - - Other	184%	17.5%	kg	017.99
1603.00	00.000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	5%	17.5%	kg	017.1
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Fish, whole or in pieces, but not minced:				
1604.11	00.000	- - Salmon	20%	0.0%	kg	037.11
1604.12	00.000	- - Herring	5%	0.0%	kg	037.121
1604.13	00	- - Sardines, sardinella and brisling or sprats:				
1604.13	10.000	- - - Sardines	5%	0.0%	kg	037.122
1604.13	20.000	- - - Sardinella and brisling or sprats	20%	0.0%	kg	037.123
1604.14	00	- - Tunas, skipjack and bonito (Sarda spp.):				
1604.14	10.000	- - - Tunas	5%	0.0%	kg	037.131
1604.14	20.000	- - - Skipjack and bonito	20%	0.0%	kg	037.132
1604.15	00.000	- - Mackerel	5%	0.0%	kg	037.14
1604.16	00.000	- - Anchovies	20%	0.0%	kg	037.151
1604.17	00.000	- - Eels	20%	0.0%	kg	037.152
1604.18	00.000	- - Shark Fins	20%	0.0%	kg	
1604.19	00.000	- - Other	20%	0.0%	kg	037.159
1604.20	00.000	- Other prepared or preserved fish	20%	0.0%	kg	037.16
		- Caviar and caviar substitutes:				
1604.31	00.000	- - Caviar	20%	0.0%	kg	037.171
1604.32	00.000	- - Caviar substitutes	20%	0.0%	kg	037.172
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.				
1605.10	00.000	- Crab	20%	17.5%	kg	037.211
		- Shrimps and prawns:				
1605.21	00.000	- - Not in airtight container	20%	17.5%	kg	037.2121
1605.29	00.000	- - Other	20%	17.5%	kg	037.2129
1605.30	00.000	- Lobster	20%	17.5%	kg	037.213
1605.40	00.000	- Other crustaceans	20%	17.5%	kg	037.219
		- Molluscs:				
1605.51	00.000	- - Oysters	20%	17.5%	kg	037.2211
1605.52	00.000	- - Scallops, including queen scallops	20%	17.5%	kg	037.2212
1605.53	00.000	- - Mussels	20%	17.5%	kg	037.2213
1605.54	00.000	- - Cuttle fish and squid	20%	17.5%	kg	037.2214
1605.55	00.000	- - Octopus	20%	17.5%	kg	037.2215
1605.56	00.000	- - Clams, cockles and arkshells	20%	17.5%	kg	037.2216
1605.57	00.000	- - Abalone	20%	17.5%	kg	037.2217
1605.58	00.000	- - Snails, other than sea snails	20%	17.5%	kg	037.2218
1605.59	00	- - Other				
1605.59	10.000	- - - Conch	20%	17.5%	kg	037.2191
1605.59	90.000	- - - Other	20%	17.5%	kg	037.2199
		- Other aquatic invertebrates:				
1605.61	00.000	- - Sea cucumbers	20%	17.5%	kg	037.2221
1605.62	00.000	- - Sea urchins	20%	17.5%	kg	037.2222

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1605.63	00.000	- - Jellyfish	20%	17.5%	kg	037.2223
1605.69	00.000	- - Other	20%	17.5%	kg	037.2229

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:

   (a) Sugar confectionery containing cocoa (heading 18.06);

   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40 or

   (c) Medicaments or other products of Chapter 30.

Subheading 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 99.5^0.

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 93^0. The product contains only natural anhedral microciystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	SUGAR LEVY	VAT RATE	UNIT	SITC REV 4
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.					
		- Raw sugar not containing added flavouring or colouring matter:					
1701.12	00.000	- - Beet sugar	40%		17.5%	kg	061.12
1701.13	00	- - Cane sugar specified in Subheading Note 2 to this Chapter					
1701.13	10.000	- - - For retail sale in packages of not more than 10kg	40%	$0.90 per kg	0.0%	kg	061.1121
1701.13	90.000	- - - Other	40%	$0.90 per kg	0.0%	kg	061.1129
1701.14	00	- - Other cane sugar		$0.90 per kg			
1701.14	10.000	- - - For retail sale in packages of not more than 10kg	40%	$0.90 per kg	0.0%	kg	061.1131
1701.14	90.000	- - - Other	40%	$0.90 per kg	0.0%	kg	061.1139
		- Other:					
1701.91	00.000	- - Containing added flavouring or colouring matter	40%		17.5%	kg	061.21
1701.99	00	- - Other:					
1701.99	10.000	- - - Icing sugar	25%		17.5%	kg	061.291
1701.99	90.000	- - - Other	25%		17.5%	kg	061.299
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:					
1702.11	00.000	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%		17.5%	kg	061.911
1702.19	00.000	- - Other	5%		17.5%	kg	061.919
1702.20	00.000	- Maple sugar and maple syrup	40%		17.5%	kg	061.92
1702.30	00.000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%		17.5%	kg	061.93
1702.40	00.000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5%		17.5%	kg	061.94
1702.50	00.000	- Chemically pure fructose	5%		17.5%	kg	061.95
1702.60	00.000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%		17.5%	kg	061.96
1702.90	00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:					
1702.90	10.000	- - - Syrup of cane sugar	40%		17.5%	kg	061.991
1702.90	20.000	- - - Caramel	40%		17.5%	kg	061.992
1702.90	90.000	- - - Other	40%		17.5%	kg	061.999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	SUGAR LEVY	VATE RATE	UNIT	SITC REV 4
17.03		Molasses resulting from the extraction or refining of sugar.					
1703.10	00	- Cane molasses:					
1703.10	10.000	- - - Inedible	15%		17.5%	kg&l	061.511
1703.10	20.000	- - - Edible	15%		17.5%	kg&l	061.512
1703.90	00.000	- Other	15%		17.5%	kg&l	061.59
17.04		Sugar confectionery (including white chocolate), not containing cocoa.					
1704.10	00.000	- Chewing gum, whether or not sugar-coated	20%		17.5%	kg	062.21
		- Other					
1704.90	10.000	- - - Guava cheese	141%		17.5%	kg	062.291
1704.90	90	- - - Other					
1704.90	90.100	- - Hard Candy	20%		17.5%	kg	062.299
1704.90	90.900	- - - Other	20%		17.5%	kg	062.299

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, 2105, 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1801.00	00	Cocoa beans, whole or broken, raw or roasted.				
1801.00	10.000	- - - Raw	5%	17.5%	kg	072.11
1801.00	20.000	- - - Roasted	5%	17.5%	kg	072.12
1802.00	00.000	Cocoa shell, husk, skins and other cocoa waste.	5%	17.5%	kg	072.5
18.03		Cocoa paste, whether or not defatted.				
1803.10	00.000	- Not defatted	5%	17.5%	kg	072.31
1803.20	00.000	- Wholly or partly defatted	5%	17.5%	kg	072.32
1804.00	00.000	Cocoa butter, fat and oil.	5%	17.5%	kg	072.4
1805.00	00	Cocoa powder, not containing added sugar or other sweetening matter.				
1805.00	10.000	- - - Put up for retail sale in packages of not more than 2 kg	20%	17.5%	kg	072.21
1805.00	90.000	- - - Other	5%	17.5%	kg	072.29
18.06		Chocolate and other food preparations containing cocoa.				
1806.10	00.000	- Cocoa powder, containing added sugar or other sweetening matter	20%	17.5%	kg	073.1
1806.20	00.000	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	20%	17.5%	kg	073.2
		- Other, in blocks, slabs or bars:				
1806.31	00.000	- - Filled	20%	17.5%	kg	073.31
1806.32	00.000	- - Not filled	20%	17.5%	kg	073.39
1806.90	00.000	- Other	20%	17.5%	kg	073.9

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

Notes.

1. This Chapter does not cover:

   (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

   (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

   (a) The term "groats" means cereals groats of Chapter 11;

   (b) The terms "flour" and "meal" mean:

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

      (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
1901.10	00.000	- Preparations suitable for infants or young children, put up for retail sale	Free	0.0%	kg	098.93
1901.20	00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:				
1901.20	10.000	- - - Cake mix in retail packages not exceeding 2 kg.	15%	17.5%	kg	048.51
1901.20	90.000	- - - Other	5%	17.5%	kg	048.59
1901.90	00	- Other:				
1901.90	10.000	- - - Malt extract	5%	17.5%	kg	098.941
1901.90	20.000	- - - Preparations of malt extract	20%	17.5%	kg	098.942
1901.90	90.000	- - - Other	20%	17.5%	kg	098.949
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:				
1902.11	00.000	- - Containing eggs	20%	0.0%	kg	048.31
1902.19	00	- - Other				
1902.19	00.100	Macaroni, spaghetti and elbows	100%	0.0%	kg	098.39
1902.19	00.200	Chow mein	20%	0.0%	kg	098.39
1902.19	00.900	- - Other	20%	0.0%	kg	098.39
1902.20	00.000	- Stuffed pasta, whether or not cooked or otherwise prepared	20%	17.5%	kg	098.911
1902.30	00.000	- Other pasta	20%	17.5%	kg	098.912
1902.40	00.000	- Couscous	20%	17.5%	kg	098.913
1903.00	00.000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%	17.5%	kg	056.45
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 of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.				
1904.10	00.000	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	17.5%	kg	048.111
1904.20	00.000	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	17.5%	kg	048.112

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
1904.30	00.000	- Bulgur wheat	20%	17.5%	kg	048.121
1904.90	00.000	- Other	20%	17.5%	kg	048.129
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.				
1905.10	00.000	- Crispbread	20%	17.5%	kg	048.411
1905.20	00.000	- Gingerbread and the like	20%	17.5%	kg	048.421
		- Sweet biscuits; waffles and wafers:				
1905.31	00.000	- - Sweet biscuits	20%	17.5%	kg	048.422
1905.32	00	- - Waffles and wafers:		17.5%		
1905.32	10.000	- - - Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	0.0%	kg	048.423
1905.32	20.000	- - - Sealing wafers, rice paper and similar products	5%	0.0%	kg	048.424
1905.32	90.000	- - - Other	20%	17.5%	kg	048.429
1905.40	00.000	- Rusks, toasted bread and similar toasted products	20%	17.5%	kg	048.412
1905.90	00	- Other:				
1905.90	10.000	- - - Biscuits, unsweetened	20%	0.0%	kg	048.491
1905.90	20.000	- - - Ice cream cones	20%	17.5%	kg	048.492
1905.90	90	- - - Other				
1905.90	90.100	- - - Bread, unsweetened	20%	0.0%	kg	048.499
1905.90	90.200	---- Bread, sweetened	20%	0.0%	kg	048.499
1905.90	90.300	- - - Pastry	20%	0.0%	kg	048.499
1905.90	90.400	- - - Cakes	20%	0.0%	kg	048.499
1905.90	90.500	- - - Bakers ware	20%	0.0%	kg	048.499
1905.90	90.900	- - - Other	20%	17.5%	kg	048.499

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes.

1. This Chapter does not cover:

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

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

   (c) Bakers' wares and other products of heading 19.05; or

   (d) Homogenised composite food preparations of heading 21.04.

2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectioneiy (heading 17.04) or chocolate confectionery (heading 18.06).

3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note i(a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

   For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or

other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as 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.

3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41.00, 2009.61 and 2009.71, the expression “Brix value” means the direct reading of degrees Brix obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20° C or corrected for 20° C if the reading is made at a different temperature.

Additional CARICOM Guidelines.

1. Reconstituted juices, i.e., products obtained by the addition of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition, are classified in this Chapter. However, fruit juices in which one of the constituents (e.g., water, citric acid or essential oil extracted from the fruit) has been added in such quantity that the balance of the different constituents as found in the natural juice is clearly upset, and the natural juice has lost its original character, are classified in Heading 21.06 or in Chapter 22.

2. Coconut milk, generally consisting of coconut flesh extract (57%) and water (43%), put up for retail sale, is classified in Heading 21.06.

3. For the purposes of Subheadings 2009.61 and 2009.69, grape must partially fermented (whether or not fermentation has been arrested) and unfermented grape must with alcohol added, both having an alcoholic strength by volume exceeding 0.5 % vol., are classified in Heading 22.04.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.					
2001.10	00	- Cucumbers and gherkins:					
2001.10	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.711
2001.10	90.000	- - - Other	20%		17.5%	kg	056.712
2001.90	00	- Other:					
2001.90	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.715
2001.90	90.000	- - - Other	20%		17.5%	kg	056.719
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.					
2002.10	00	- Tomatoes, whole or in pieces:					
2002.10	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.721
2002.10	90.000	- - - Other	20%		17.5%	kg	056.729
2002.90	00	- Other:					
2002.90	10.000	- - - Tomato paste, in packages not less than 50 kg	5%		17.5%	kg	056.731
2002.90	20.000	- - - Tomato paste, other	20%		17.5%	kg	056.732
2002.90	30.000	- - - Other, in packages not less than 50 kg	5%		17.5%	kg	056.733
2002.90	90.000	- - - Other	20%		17.5%	kg	056.739
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.					
		- Mushrooms of the genus Agaricus:					
2003.10	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.741
2003.10	90.000	- - - Other	20%		17.5%	kg	056.742
2003.90	00	- Other:					
2003.90	10	- - - Other mushrooms:					
2003.90	11.000	- - - - In packages not less than 50 kg	5%		17.5%	kg	056.7411
2003.90	19.000	- - - - Other	20%		17.5%	kg	056.7419
2003.90	90	- - - Truffles:					
2003.90	91.000	- - - - Truffles in packages not less than 50 kg	5%		17.5%	kg	056.7491
2003.90	99.000	- - - - Other	20%		17.5%	kg	056.7499
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06					
2004.10	00	- Potatoes:					
2004.10	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.611
2004.10	90.000	- - - Other	20%		17.5%	kg	056.619
2004.90	00	- Other vegetables and mixtures of vegetables:					
2004.90	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.691
2004.90	90.000	- - - Other	20%		17.5%	kg	056.699
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00					
2005.10	00	- Homogenized vegetables:					
2005.10	20.000	Preparations for infant use, as defined in Subheading Note 1 to this chapter	10%		17.5%	kg	098.122

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2005.10	90.000	- - - Other, as defined in Subheading Note 1 to this Chapter	20%		17.5%	kg	098.129
2005.20	00	- Potatoes:					
2005.20	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.761
2005.20	90	- - - Other					
2005.20	90.100	- - - Potato Chips, Tortlla Chips and corn chips	20%		17.5%	kg	056.769
2005.20	90.900	- - - Other	20%		17.5%	kg	056.769
2005.40	00	- Peas (Pisum sativum):					
2005.40	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.7911
2005.40	90.000	- - - Other	20%		17.5%	kg	056.7919
		- Beans (Vigna spp., Phaseolus spp.):					
2005.51	00	- - Beans, shelled:					
2005.51	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.7921
2005.51	90.000	- - - Other	20%		17.5%	kg	056.7922
2005.59	00	- - Other:					
2005.59	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.7923
2005.59	90.000	- - - Other	20%		17.5%	kg	056.7929
2005.60	00.000	- Asparagus	20%		17.5%	kg	056.797
2005.70	00	- Olives:					
2005.70	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.7931
2005.70	90.000	- - - Other	20%		17.5%	kg	056.7939
2005.80	00	- Sweet corn (Zea mays var. saccharata):					
2005.80	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.771
2005.80	90.000	- - - Other	20%		17.5%	kg	056.779
		- Other vegetables and mixtures of vegetables:					
2005.91	00	- - Bamboo shoots:					
2005.91	10.000	- - - In packages not less than 50 kg	5%		17.5%	kg	056.7941
2005.91	90.000	- - - Other	20%		17.5%	kg	056.7949
2005.99	00	- - Other:					
2005.99	10.000	- - - Sauerkraut, in packages not less than 50 kg	5%		17.5%	kg	056.7951
2005.99	20.000	- - - Sauerkraut, other	20%		17.5%	kg	056.7959
		- - - Other:					
2005.99	91.000	- - - - Homogenized vegetables in packages not less than 50 kg	5%		17.5%	kg	056.7992
2005.99	98.000	- - - - Other vegetables and mixtures of vegetables in packages not less than 50 kg	5%		17.5%	kg	056.7991
2005.99	99.000	- - - - Other	20%		17.5%	kg	056.7999
2006.00	00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).					
2006.00	10.000	- - - Citrus peel	15%		17.5%	kg	062.11
2006.00	20.000	- - - Glacé cherries	20%		17.5%	kg	062.12
2006.00	90.000	- - - Other	15%		17.5%	kg	062.19
20.07		Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2007.10	00	- Homogenised preparations					
2007.10	10.000	- - - For infant use, as defined in Subheading Note 2 to this Chapter	10%		17.5%	kg	098.131
2007.10	90.000	Other, as defined in Subheading Note 2 to this Chapter	141%		17.5%	kg	098.139
		- Other:					
2007.91	00	- - Citrus fruit:					
2007.91	10.000	- - - Fruit purée and fruit paste, not in retail packages	141%		17.5%	kg	058.11
2007.91	90.000	- - - Other	141%		17.5%	kg	058.12
2007.99	00	- - Other:					
2007.99	10.000	- - - Fruit purée and fruit paste, not in retail packages	141%		17.5%	kg	058.13
2007.99	20.000	- - - Pineapple jams and jellies	141%		17.5%	kg	058.14
2007.99	30.000	- - - Guava jams and jellies	141%		17.5%	kg	058.15
2007.99	50.000	- - - Nutmeg jams and jellies	141%		17.5%	kg	058.17
2007.99	90.000	- - - Other	141%		17.5%	kg	058.19
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.					
		- Nuts, ground-nuts and other seeds, whether or not mixed together:					
2008.11	00	- - Ground-nuts					
2008.11	10.000	- - - Peanut butter	20%		17.5%	kg	058.922
2008.11	90.000	- - - Other	20%		17.5%	kg	058.929
2008.19	00	- - Other, including mixtures					
2008.19	10.000	- - - Coconut Cream	20%		17.5%	kg	058.921
2008.19	90.000	- - - Other	20%		17.5%	kg	058.929
2008.20	00.000	- Pineapples	20%		17.5%	kg	058.93
2008.30	00	- Citrus fruit:					
2008.30	10.000	- - - Oranges	20%		17.5%	kg	058.941
2008.30	20.000	- - - Grapefruits	20%		17.5%	kg	058.942
2008.30	90.000	- - - Other	20%		17.5%	kg	058.949
2008.40	00.000	- Pears	20%		17.5%	kg	058.961
2008.50	00.000	- Apricots	20%		17.5%	kg	058.951
2008.60	00	- Cherries:					
2008.60	10.000	- - - Maraschino cherries	20%		17.5%	kg	058.9521
2008.60	90.000	- - - Other	20%		17.5%	kg	058.9529
2008.70	00.000	- Peaches, including nectarines	20%		17.5%	kg	058.953
2008.80	00.000	- Strawberries	20%		17.5%	kg	058.962
		- Other, including mixtures other than those of subheading 2008.19:					
2008.91	00.000	- - Palm hearts	20%		17.5%	kg	058.963
2008.93	00.000	- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	20%		17.5%	kg	058.968
2008.97	00.000	- - Mixtures	20%		17.5%	kg	058.97

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VATE RATE	UNIT	SITC REV 4
2008.99	00	- - Other:					
2008.99	10.000	- - - Mangoes	20%		17.5%	kg	058.964
2008.99	20.000	- - - Banana and plantain chips	20%		17.5%	kg	058.965
2008.99	30.000	- - - Akee (ackee) (Blighia sapida Koenig)	20%		17.5%	kg	058.966
2008.99	40.000	- - - Christophine (choyote)	20%		17.5%	kg	058.967
2008.99	90.000	- - - Other	20%		17.5%	kg	058.969
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:					
2009.11	00	- - Frozen:					
2009.11	10	- - - Concentrated					
2009.11	10.100	Concentrated, unsweetened	40%		17.5%	kg&l	059.111
2009.11	10.200	Concentrated, sweetened	40%	10%	17.5%	kg&l	059.111
2009.11	20	- - - Other					
2009.11	20.100	Other, unsweetened	141%		17.5%	kg&l	059.119
2009.11	20.200	Other, sweetened	141%	10%	17.5%	kg&l	059.119
2009.12	00	- - Not frozen, of a Brix value not exceeding 20:					
2009.12	10	- - - For infant use, in packages put up for retail sale					
2009.12	10.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.121
2009.12	10.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.121
2009.12	20	- - - Other, in packages put up for retail sale, not concentrated					
2009.12	20.100	- - - Other, in packages put up for retail sale, not concentrated, unsweetened	141%		17.5%	kg&l	059.122
2009.12	20.200	- - - Other, in packages put up for retail sale, not concentrated, sweetened	141%	10%	17.5%	kg&l	059.122
2009.12	30	- - - Other, not concentrated					
2009.12	30.100	Other, not concentrated, unsweetened	141%		17.5%	kg&l	059.129
2009.12	30.200	Other, not concentrated, sweetened	141%	10%	17.5%	kg&l	059.129
2009.12	90	- - - Other, concentrated					
2009.12	90.100	Other, concentrated, unsweetened	40%		17.5%	kg&l	059.123
2009.12	90.200	Other, concentrated, sweetened	40%	10%	17.5%	kg&l	059.123
2009.19	00	- - Other:					
2009.19	10	- - - For infant use, in packages put up for retail sale					
2009.19	10.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.131
2009.19	10.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.131
2009.19	20	- - - Other, in packages put up for retail sale					
2009.19	20.100	Other, in packages put up for retail sale, unsweetened	141%		17.5%	kg&l	059.132
2009.19	20.200	Other, in packages put up for retail sale, sweetened	141%	10%	17.5%	kg&l	059.132
2009.19	90	- - - Not in packages put up for retail sale					
2009.19	90.100	Not in packages put up for retail sale, unsweetened	141%		17.5%	kg&l	059.139
2009.19	90.200	Not in packages put up for retail sale, sweetened	141%	10%	17.5%	kg&l	059.139
		- Grapefruit (including pomelo) juice:					
2009.21	00	- - Brix value not exceeding 20:					
2009.21	10	- - - For infant use, in packages put up for retail sale					
2009.21	10.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.211
2009.21	10.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.211
2009.21	20	- - - Other, in packages put up for retail sale, not concentrated					
2009.21	20.100	- - - Other, in packages put up for retail sale, not concentrated, unsweetened	125%		17.5%	kg&l	059.212

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2009.21	20.200	- - - Other, in packages put up for retail sale, not concentrated, sweetened	125%	10%	17.5%	kg&l	059.212
2009.21	30	- - - Other, not concentrated					
2009.21	30.100	Other, not concentrated, unsweetened	125%		17.5%	kg&l	059.219
2009.21	30.200	Other, not concentrated, sweetened	125%	10%	17.5%	kg&l	059.219
2009.21	90	- - - Other, concentrated					
2009.21	90.100	Other, concentrated unsweetened	40%		17.5%	kg&l	059.213
2009.21	90.200	Other, concentrated, sweetened	40%	10%	17.5%	kg&l	059.213
2009.29	00	- - Other:					
2009.29	10	- - - For infant use, in packages put up for retail sale					
2009.29	10.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.221
2009.29	10.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.221
2009.29	20	- - - Other, in packages put up for retail sale					
2009.29	20.100	Other, in packages put up for retail sale, unsweetened	125%		17.5%	kg&l	059.222
2009.29	20.200	Other, in packages put up for retail sale, sweetened	125%	10%	17.5%	kg&l	059.222
2009.29	90	- - - Not in packages put up for retail sale					
2009.29	90.100	Not in packages put up for retail sale, unsweetened	125%		17.5%	kg&l	059.229
2009.29	90.200	Not in packages put up for retail sale, sweetened	125%	10%	17.5%	kg&l	059.229
		- Juice of any other single citrus fruit:					
2009.31	00	- - Of a Brix value not exceeding 20:					
		- - - Lime juice of a Brix value not exceeding 20:					
2009.31	11	- - - - For infant use, in packages put up for retail sale					
2009.31	11.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.311
2009.31	11.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.311
2009.31	12	- - - - Other, in packages put up for retail sale, concentrated					
2009.31	12.100	Other, in packages put up for retail sale, concentrated, unsweetened	125%		17.5%	kg&l	059.314
2009.31	12.200	Other, in packages put up for retail sale, concentrated, sweetened	125%	10%	17.5%	kg&l	059.314
2009.31	13	- - - - Other, in packages put up for retail sale, not concentrated					
2009.31	13.100	Other, in packages put up for retail sale, not concentrated, unsweetened	125%		17.5%	kg&l	059.315
2009.31	13.200	Other, in packages put up for retail sale, not concentrated, sweetened	125%	10%	17.5%	kg&l	059.315
2009.31	19	- - - - Not in packages put up for retail sale					
2009.31	19.100	Not in packages put up for retail sale, unsweetened	125%		17.5%	kg&l	059.319
2009.31	19.200	Not in packages put up for retail sale, sweetened	125%	10%	17.5%	kg&l	059.319
		- - - Other single citrus fruit of a Brix value not exceeding 20:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2009.31	91	- - - - For infant use, in packages put up for retail sale					
2009.31	91.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.321
2009.31	91.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.321
2009.31	92	- - - - Other, in packages put up for retail sale					
2009.31	92.100	Other, in packages put up for retail sale, unsweetened	40%		17.5%	kg&l	059.322
2009.31	92.900	Other, in packages put up for retail sale, sweetened	40%	10%	17.5%	kg&l	059.322
2009.31	99	- - - - Not in packages put up for retail sale					
2009.31	99.100	Not in packages put up for retail sale, unsweetened	40%		17.5%	kg&l	059.329
2009.31	99.200	Not in packages put up for retail sale, sweetened	40%	10%	17.5%	kg&l	059.329
2009.39	00	- - Other:					
		- - - Lime juice of a Brix value exceeding 20::					
2009.39	11	- - - - For infant use, in packages put up for retail sale					
2009.39	11.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.332
2009.39	11.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.332
2009.39	12	- - - - Other, in packages put up for retail sale, concentrated					
2009.39	12.100	- - - - Other, in packages put up for retail sale, concentrated, unsweetened	40%		17.5%	kg&l	059.334
2009.39	12.200	- - - - Other, in packages put up for retail sale, concentrated, sweetened	40%	10%	17.5%	kg&l	059.334
2009.39	13	- - - - Other, in packages put up for retail sale, not concentrated					
2009.39	13.100	- - - - Other, in packages put up for retail sale, not concentrated, unsweetened	40%		17.5%	kg&l	059.335
2009.39	13.200	- - - - Other, in packages put up for retail sale, not concentrated, sweetened	40%	10%	17.5%	kg&l	059.335
2009.39	19	- - - - Not in packages put up for retail sale.					
2009.39	19.100	Not in packages put up for retail sale, unsweetened	40%		17.5%	kg&l	059.3391
2009.39	19.200	Not in packages put up for retail sale, sweetened	40%	10%	17.5%	kg&l	059.3391
		- - - Other single citrus fruit of a Brix value exceeding 20:					
2009.39	91	- - - - For infant use, in packages put up for retail sale					
2009.39	91.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.392
2009.39	91.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.392
2009.39	92	- - - - Other, in packages put up for retail sale					
2009.39	92.100	Other, in packages put up for retail sale, unsweetened	40%		17.5%	kg&l	059.393
2009.39	92.200	Other, in packages put up for retail sale, sweetened	40%	10%	17.5%	kg&l	059.393
2009.39	99	- - - - Not in packages put up for retail sale					
2009.39	99.100	Not in packages put up for retail sale, unsweetened	40%		17.5%	kg&l	059.339
2009.39	99.200	Not in packages put up for retail sale, sweetened	40%	10%	17.5%	kg&l	059.339
		- Pineapple juice					
2009.41	00	- - Of a Brix value not exceeding 20:					
2009.41	10	- - - For infant use, in packages put up for retail sale					
2009.41	10.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.911
2009.41	10.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.911
2009.41	30	- - - Other, in packages put up for retail sale					
2009.41	30.100	Other, in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.916
2009.41	30.200	Other, in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.916
2009.41	40	- - - Not in packages put up for retail sale					
2009.41	40.100	Not in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.912
2009.41	40.200	Not in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.912

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2009.49	00	- - Other:					
2009.49	10	- - - For infant use, in packages put up for retail sale					
2009.49	10.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.913
2009.49	10.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.913
2009.49	20	- - - Other, in packages put up for retail sale					
2009.49	20.100	Other, in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.915
2009.49	20.200	Other, in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.915
2009.49	40	- - - Not in packages put up for retail sale					
2009.49	40.100	Not in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.919
2009.49	40.200	Not in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.919
2009.50	00	- Tomato juice:					
2009.50	10	- - - For infant use, in packages put up for retail sale					
2009.50	10.100	For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.922
2009.50	10.200	For infant use, in packages put up for retail sale sweetened	10%	10%	17.5%	kg&l	059.922
2009.50	90	Other tomato juice, (see Chapter Note 4)					
2009.50	90.100	Other tomato juice, unsweetened (see Chapter Note 4)	20%		17.5%	kg&l	059.929
2009.50	90.200	Other tomato juice sweetened (see Chapter Note 4)	20%	10%	17.5%	kg&l	059.929
		- Grape Juice (including Grape Must):					
2009.61	00	- - Of a Brix value not exceeding 30:					
2009.61	10	Concentrated, other than grape must					
2009.61	10.100	Concentrated, other than grape must unsweetened	5%		17.5%	kg&l	059.931
2009.61	10.200	Concentrated, other than grape must sweetened	5%	10%	17.5%	kg&l	059.931
2009.61	20	Grape Must (see Additional CARICOM Guideline 3)					
2009.61	20.100	Grape Must unsweetened(see Additional CARICOM Guideline 3)	5%		17.5%	kg&l	059.935
2009.61	20.200	Grape Must sweetened (see Additional CARICOM Guideline 3)	5%	10%	17.5%	kg&l	059.935
2009.61	30	Other, for infant use, in packages put up for retail sale					
2009.61	30.100	Other, for infant use, in packages put up for retail sale unsweetened	10%		17.5%	kg&l	059.932
2009.61	30.100	Other, for infant use, in packages put up for retail sale sweetened	10%	10%	17.5%	kg&l	059.932
2009.61	40	- - - Other, in packages put up for retail sale					
2009.61	40.100	Other, in packages put up for retail sale, unsweetened	20%		17.5%	kg&l	059.933
2009.61	40.200	Other, in packages put up for retail sale, sweetened	20%	10%	17.5%	kg&l	059.933
2009.61	90	- - - Other, not in packages put up for retail sale					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2009.61	90.100	- - - Other, not in packages put up for retail sale, unsweetened	20%		17.5%	kg&l	059.934
2009.61	90.200	- - - Other, not in packages put up for retail sale, sweetened	20%	10%	17.5%	kg&l	059.934
2009.69	00	- - Other:					
2009.69	10	- - - For infant use, in packages put up for retail sale					
2009.69	10.100	- - - For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.936
2009.69	10.200	- - - For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.936
2009.69	20	Grape Must (see Additional CARICOM Guideline 3)					
2009.69	20.100	Grape Must unsweetened (see Additional CARICOM Guideline 3)	10%		17.5%	kg&l	059.939
2009.69	20.200	Grape Must sweetened(see Additional CARICOM Guideline 3)	10%	10%	17.5%	kg&l	059.939
2009.69	30	- - - Other, in packages put up for retail sale					
2009.69	30.100	- - - Other, in packages put up for retail sale, unsweetened	20%		17.5%	kg&l	059.937
2009.69	30.200	- - - Other, in packages put up for retail sale sweetened	20%	10%	17.5%	kg&l	059.937
2009.69	90	- - - Other, not in packages put up for retail sale					
2009.69	90.100	- - - Other, not in packages put up for retail sale, unsweetened	20%		17.5%	kg&l	059.938
2009.69	90.200	Other, not in packages put up for retail sale, sweetened	20%	10%	17.5%	kg&l	059.938
		- Apple juice:					
2009.71	00	- - Of a Brix value not exceeding 20:					
2009.71	10	- - - Concentrated, not in packages put up for retail sale					
2009.71	10.100	- - - Concentrated, not in packages put up for retail sale, unsweetened	5%		17.5%	kg&l	059.941
2009.71	10.200	- - - Concentrated, not in packages put up for retail sale, sweetened	5%	10%	17.5%	kg&l	059.941
2009.71	20	- - - Other, for infant use, in packages put up for retail sale					
2009.71	20.100	- - - Other, for infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.942
2009.71	20.200	- - - Other, for infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.942
2009.71	30	- - - Other, in packages put up for retail sale					
2009.71	30.100	- - - Other, in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.943
2009.71	30.200	- - - Other, in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.943
2009.71	80	- - - Other, not in packages put up for retail sale					
2009.71	80.100	- - - Other, not in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.944
2009.71	80.200	- - - Other, not in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.944

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2009.71	20	- - - Other, for infant use, in packages put up for retail sale					
2009.71	20.100	- - - Other, for infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.942
2009.71	20.200	- - - Other, for infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.942
2009.71	30	- - - Other, in packages put up for retail sale					
2009.71	30.100	- - - Other, in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.943
2009.71	30.200	- - - Other, in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.943
2009.71	80	- - - Other, not in packages put up for retail sale					
2009.71	80.100	- - - Other, not in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.944
2009.71	80.200	- - - Other, not in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.944
2009.79	00	- - Other:					
2009.79	10	- - - For infant use, in packages put up for retail sale					
2009.79	10.100	- - - For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.945
2009.79	10.200	- - - For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.945
2009.79	20	- - - Other, in packages put up for retail sale					
2009.79	20.100	- - - Other, in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.946
2009.79	20.200	- - - Other, in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.946
2009.79	80	- - - Not in packages put up for retail sale					
2009.79	80.100	- - - Not in packages put up for retail sale, unsweetened	100%		17.5%	kg&l	059.949
2009.79	80.200	- - - Not in packages put up for retail sale, sweetened	100%	10%	17.5%	kg&l	059.949
		- Juice of any other single fruit or vegetable:					
2009.81	00	- - Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice:					
2009.81	10	- - - For infant use, in packages put up for retail sale					
2009.81	10.100	- - - For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.9592 (A)
2009.81	10.200	For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.9592 (A)
2009.81	90	- - - Other					
2009.81	90.100	- - - Other, unsweetened	20%		17.5%	kg&l	059.9593 (B)
2009.81	90.200	- - - Other, sweetened	20%	10%	17.5%	kg&l	059.9593 (B)
2009.89	00	- - Other:					
		- - - Passion fruit juice:					
2009.89	11	- - - - For infant use, in packages put up for retail sale					
2009.89	11.100	- - - For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.952
2009.89	11.200	- - - For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.952
2009.89	12	- - - - Other, in packages put up for retail sale					
2009.89	12.100	- - - Other, in packages put up for retail sale, unsweetened	20%		17.5%	kg&l	059.953
2009.89	12.200	- - - Other, in packages put up for retail sale, sweetened	20%	10%	17.5%	kg&l	059.953
2009.89	13	- - - - Other, concentrated, not in packages put up for retail sale					
2009.89	13.100	- - - - Other, concentrated, not in packages put up for retail sale, unsweetened	15%		17.5%	kg&l	059.951
2009.89	13.200	- - - - Other, concentrated, not in packages put up for retail sale, sweetened	15%	10%	17.5%	kg&l	059.951
2009.89	19	- - - - Other					
2009.89	19.100	- - - Other, unsweetened	20%		17.5%	kg&l	059.954
2009.89	19.200	- - - Other, sweetened	20%	10%	17.5%	kg&l	059.954

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
		- - - Tamarind Juice:					
2009.89	22	- - - - For infant use, in packages put up for retail sale					
2009.89	22.100	- - - For infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.956
2009.89	22.200	- - - For infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.956
2009.89	23	- - - - Other, in packages put up for retail sale					
2009.89	23.100	- - - Other, in packages put up for retail sale, unsweetened	20%		17.5%	kg&l	059.957
2009.89	23.200	- - - Other, in packages put up for retail sale, sweetened	20%	10%	17.5%	kg&l	059.957
2009.89	29	- - - - Not in packages put up for retail sale					
2009.89	29.100	- - - Not in packages put up for retail sale, unsweetened	20%		17.5%	kg&l	059.958
2009.89	29.200	- - - Not in packages put up for retail sale, sweetened	20%	10%	17.5%	kg&l	059.958
2009.89	30	- - - Other, for infant use, in packages put up for retail sale					
2009.89	30.100	- - - Other, for infant use, in packages put up for retail sale unsweetened	10%		17.5%	kg&l	059.9591(A)
2009.89	30.200	- - - Other, for infant use, in packages put up for retail sale sweetened	10%	10%	17.5%	kg&l	059.9591(A)
2009.89	90	- - - Other					
2009.89	90.100	- - - Other, unsweetened	20%		17.5%	kg&l	059.9599(B)
2009.89	90.200	- - - Other, sweetened	20%	10%	17.5%	kg&l	059.9599(B)
2009.90	00	Mixtures of juices:					
2009.90	10	- - - Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale					
2009.90	10.100	- - - Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.962
2009.90	10.200	- - - Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.962
2009.90	20	- - - Other mixtures of grapefruit juice and other juice					
2009.90	20.100	- - - Other mixtures of grapefruit juice and other juice, unsweetened	40%		17.5%	kg&l	059.9631
2009.90	20.200	- - - Other mixtures of grapefruit juice and other juice, sweetened	40%	10%	17.5%	kg&l	059.9631
2009.90	30	- - - Other mixtures of orange juice with other juice					
2009.90	30.100	- - - Other mixtures of orange juice with other juice, unsweetened	40%		17.5%	kg&l	059.9632
2009.90	30.200	- - - Other mixtures of orange juice with other juice, sweetened	40%	10%	17.5%	kg&l	059.9632
2009.90	40	- - - Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale					
2009.90	40.100	- - - Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.968
2009.90	40.200	- - - Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.968

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2009.90	50	- - - Other mixtures of pineapple juice with other juice					
2009.90	50.100	- - - Other mixtures of pineapple juice with other juice, unsweetened	20%		17.5%	kg&l	059.965
2009.90	50.200	- - - Other mixtures of pineapple juice with other juice, sweetened	20%	10%	17.5%	kg&l	059.965
2009.90	60	- - - Other mixtures of juices, for infant use, in packages put up for retail sale					
2009.90	60.100	- - - Other mixtures of juices, for infant use, in packages put up for retail sale, unsweetened	10%		17.5%	kg&l	059.966
2009.90	60.200	- - - Other mixtures of juices, for infant use, in packages put up for retail sale, sweetened	10%	10%	17.5%	kg&l	059.966
2009.90	90	- - - Other mixtures of juices					
2009.90	90.100	- - - Other mixtures of juices, unsweetened	20%		17.5%	kg&l	059.969
2009.90	90.200	- - - Other mixtures of juices, sweetened	20%	10%	17.5%	kg&l	059.969

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:

   (a) Mixed vegetables of heading 07.12.;

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

   (c) Flavoured tea (heading 09.02);

   (d) Spices or other products of headings 09.04 to 09.10;

   (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

   (g) Prepared enzymes of heading 35.07.

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.					
		- Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts essences or concentrates or with a basis of coffee:					
2101.11	00.000	- - Extracts, essences and concentrates	20%		17.5%	kg	071.311
2101.12	00.000	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%		17.5%	kg	071.312
2101.20	00.000	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences, or concentrates or with a basis of tea or mate	20%		17.5%	kg	074.32
2101.30	00.000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%		17.5%	kg	071.33
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.					
2102.10	00.000	- Active yeasts	15%		17.5%	kg	098.61
2102.20	00	- Inactive yeasts; other single-cell micro-organisms, dead:					
2102.20	10.000	- - - Inactive yeasts	15%		17.5%	kg	098.62
2102.20	20.000	- - - Other single-cell micro-organisms, dead	5%		17.5%	kg	098.63
2102.30	00.000	- Prepared baking powders	15%		17.5%	kg	098.64
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.					
2103.10	00.000	- Soya sauce	20%		17.5%	kg	098.41
2103.20	00	- Tomato ketchup and other tomato sauces:					
2103.20	10.000	- - - Tomato ketchup	20%		17.5%	kg	098.421
2103.20	20.000	- - - Other tomato sauces	20%		17.5%	kg	098.422
2103.30	00	- Mustard flour and meal and prepared mustard:					
2103.30	10.000	- - - Mustard flour and meal	15%		17.5%	kg	098.431
2103.30	20.000	- - - Prepared mustard	20%		17.5%	kg	098.432
2103.90	00	- Other:					
2103.90	10.000	- - - Pepper sauce	20%		17.5%	kg	098.491
2103.90	20.000	- - - Mayonnaise	20%		17.5%	kg	098.492
2103.90	30.000	- - - Worcestershire sauce	20%		17.5%	kg	098.493
2103.90	40.000	- - - Amchar, kuchela and similar preparations	20%		17.5%	kg	098.494
2103.90	50.000	- - - Aromatic bitters	$1.10 per l		17.5%	kg	098.493
2103.90	90.000	- - - Other	20%		17.5%	kg	098.499

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
21.04		Soups and broths and preparations therefor; homogenized composite food preparations.					
2104.10	00	- Soups and broths and preparations therefor:					
2104.10	10.000	- - - In liquid form	20%		17.5%	kg	098.51
2104.10	20.000	- - - In solid or powder form	20%		17.5%	kg	098.52
2104.20	00	- Homogenized composite food preparations:					
2104.20	10.000	- - - Preparations for infant use, put up for retail sale	10%		17.5%	kg	098.141
2104.20	90.000	- - - Other	20%		17.5%	kg	098.149
2105.00		Ice cream and other edible ice, whether or not containing cocoa.					
2105.00	10.000	- - - Ice cream	75%		17.5%	kg	022.331
2105.00	90	Other					
2105.00	90.100	Other (milk based)	75%		17.5%	kg	022.339
2105.00	90.900	- - - Other	20%		17.5%	kg	022.339
21.06		Food preparations not elsewhere specified or included.					
2106.10	00	- Protein concentrates and textured protein substances:					
2106.10	10.000	- - - Protein hydrolysates	5%		17.5%	kg	098.991
2106.10	90.000	- - - Other	20%		17.5%	kg	098.992
2106.90	00	- Other:					
2106.90	10.000	- - - Mauby syrup	20%	10%	17.5%	kg	098.993
2106.90	20.000	- - - Other flavoured or coloured sugar syrups	20%	10%	17.5%	kg	098.994
2106.90	30.000	- - - Flavouring powders for making beverages	5%		17.5%	kg	098.995
2106.90	40.000	- - - Autolysed yeast	15%		17.5%	kg	098.996
2106.90	50.000	- - - Ice cream powders	20%		17.5%	kg	098.997
2106.90	60.000	- - - Preparations consisting of saccharin and foodstuff, used for sweetening purposes	20%		17.5%	kg	098.998
2106.90	70.000	- - - Preparations for infant use, put up for retail sale	10%		17.5%	kg	098.9991
2106.90	80.000	- - - Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	$14.31 per l		17.5%	kg&l	098.9992
		- - - Other:					
2106.90	91.000	- - - - Coconut milk whether or not in powder form	20%		17.5%	kg	098.9993
2106.90	99.000	- - - - Other	20%		17.5%	Kg	098.9999

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:

   (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

   (b) Sea water (heading 25.01);

   (c) Distilled or conductivity water or water of similar purity (heading 28.53);

   (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);

   (e) Medicaments of heading 30.03 or 30.04; or

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

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

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

Sub-heading 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.

Additional CARICOM Guideline

1. Aromatic bitters used as flavouring agents for food and beverages are classified in heading 21.03. Chapter Note 1 (a) to Chapter 22 refers.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 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.					
2201.10	00	- Mineral waters and aerated waters:					
2201.10	10.000	- - - Mineral waters	20%		17.5%	kg & l	111.011
2201.10	20.000	- - - Aerated waters	20%		17.5%	kg & l	111.012
2201.90	00	- Other:					
2201.90	10.000	- - - Ordinary natural waters	20%		17.5%	kg & l	111.013
2201.90	90.000	- - - Other	20%		17.5%	kg & l	111.019
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.					
2202.10	00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:					
2202.10	10.000	- - - Aerated waters	123%	10%	17.5%	kg & l	111.021
2202.10	90.000	- - - Other waters	100%	10%	17.5%	kg & l	111.022
2202.91	00	- Other:					
2202.91	10.000	- - Non-Alcoholic Beer	20%	10%	17.5%	kg & l	111.025
2202.91	30.000	- - - Beverages containing cocoa	20%	10%	17.5%	kg & l	111.023
2202.91	40.000	- - - Malt beverages	100%	10%	17.5%	kg & l	111.024
2202.91	50.000	- - - Other	20%	10%	17.5%	kg & l	111.022
2202.99	91.000	- - - Coconut Water	20%		17.5%	kg & l	111.026
2202.99	99	- - - Other					
2202.99	99.100	- - - Flavoured Milk	20%	10%	0.0%	kg & l	111.029
2202.99	99.900	- - - Other	20%	10%	17.5%	kg & l	111.029
2203.00	00	Beer made from malt.					
2203.00	10	- - - Beer					
220300	10.100	- - - Beer in metal containers made wholly or part of metal	100%	$0.75 per	17.5%	kg & l	112.31
220300	10.200	- - - Beer in other containers containing (> 0.5% But = < 1%) alcohol	100%	$0.12 per l	17.5%	kg & l	112.31
220300	10.300	- - - Beer in other containers containing (> 1% But =< 4%) alcohol	100%	$0.45 per l	17.5%	kg & l	112.31
220300	10.400	- - - Beer in other containers containing (> 4% But =< 5%) alcohol	100%	$0.57per l	17.5%	kg & l	112.31
220300	10.500	- - - Beer in other containers containing (>5% But =< 10%) alcohol	100%	$0.825 per l	17.5%	kg & l	112.31
220300	10.600	- - - Beer in other containers containing (>10% But =< 15%) alcohol	100%	$1.485 per l	17.5%	kg & l	112.31
220300	10.900	- - - Beer in other containers containing >15% alcohol	100%	$1.485 per l	17.5%	kg & l	112.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2203.00	20	- - - Stout					
220300	20.100	- - - Stout in metal containers made wholly or part of metal	100%	$0.75 per container	17.5%	kg & l	112.32
220300	20.200	- - - Stout in other containers containing (> 0.5% But = < 1%) alcohol	100%	$0.12 per l	17.5%	kg & l	112.32
220300	20.300	- - - Stout in other containers containing (> 1% But =< 4%) alcohol	100%	$0.45 per l	17.5%	kg & l	112.32
220300	20.400	- - - Stout in other containers containing (> 4% But =< 5%) alcohol	100%	$0.57per l	17.5%	kg & l	112.32
220300	20.500	- - - Stout in other containers containing (>5% But =< 10%) alcohol	100%	$0.825 per l	17.5%	kg & l	112.32
220300	20.600	- - - Stout in other containers containing (>10% But =< 15%) alcohol	100%	$1.485 per l	17.5%	kg & l	112.32
220300	20.900	- - - Stout in other containers containing >15% alcohol	100%	$1.485 per l	17.5%	kg & l	112.32
2203.00	90	- - - Other					
220300	90.100	- - - Other beer in metal containers made wholly or part of metal	100%	$0.75 per container	17.5%	kg & l	112.39
220300	90.200	- - - Other beer in other containers containing (> 0.5% But = < 1%) alcohol	100%	$0.12 per l	17.5%	kg & l	112.39
220300	90.300	- - - Other in other containers containing (> 1% But =< 4%) alcohol	100%	$0.45 per l	17.5%	kg & l	112.39
220300	90.400	- - - Other beer in other containers containing (> 4% But =< 5%) alcohol	100%	$0.57per l	17.5%	kg & l	112.39
220300	90.500	- - - Other beer in other containers containing (>5% But =< 10%) alcohol	100%	$0.825 per l	17.5%	kg & l	112.39
220300	90.600	- - - Other beer in other containers containing (>10% But =< 15%) alcohol	100%	$1.485 per l	17.5%	kg & l	112.39
220300	90.900	- - - Other beer in other containers containing >15% alcohol	100%	$1.485 per l	17.5%	kg & l	112.39
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.					
2204.10	00.000	- Sparkling wine	$5.50 per l	$5.25 per l	17.5%	kg & l	112.15
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:					
2204.21	00.000	- - In containers holding 2 litres or less	$2.64 per l	$4.80 per l	17.5%	kg & l	112.171
2204.22	00.000	- - In containers holding more than 2 litres but not more than 10 items	$2.64 per l	$4.80 per l	17.5%	kg & l	112.173
2204.29	00	- - Other:					
2204.29	10.000	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	$1.32 per l	$4.80 per l	17.5% 17.5%	kg & l	112.172
2204.29	90.000	- - - Other	$2.64 per l	$4.80 per l	17.5%	kg & l	112.179
2204.30	00.000	- - Other grape must	$1.32 per l	$5.85 per l	17.5%	kg & l	112.11
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
2205.10	00.000	- In containers holding 2 litres or less	$2.64 per l	$3.75 per l	17.5%	kg & l	112.131
2205.90	00.000	- Other	$2.64 per l	$3.75 per l	17.5%	kg & l	113.139
2206.00	00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.					
2206.00	10	- - - Shandy					
2206.00	10.100	- - - Shandies containing > 0.5% But =< 1% Alcohol	100%	$0.12 per l	17.5%	kg & l	112.21
2206.00	10.200	- - - Shandies containing > 1% But =< 5% Alcohol	100%	$0.45 per l	17.5%	kg & l	112.21
2206.00	10.300	- - - Shandies containing > 5% But =< 10% Alcohol	100%	$0.825 per l	17.5%	kg & l	112.21
2206.00	10.400	- - - Shandies containing > 10% But =< 15% Alcohol	100%	$1.485 per l	17.5%	kg & l	112.21
2206.00	10.900	- - - Shandies containing > 10% But =< 15% Alcohol	100%	$1.485 per l	17.5%	kg & l	112.21
2206.00	90.000	- - - Other	100%	$3.60 per l	17.5%	kg & l	112.29

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
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.					
2207.10	00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher					
2207.10	10.000	- - - Bio-ethanol	$14.31 per l	$7.20 per l of alcohol	17.5%	kg & l	512.151
2207.10	90.000	- - - Other	$14.31 per l	$7.20 per l of alcohol	17.5%	kg & l	512.159
2207.20	00	- Ethyl alcohol and other spirits, denatured, of any strength					
2207.20	10.000	- - - Bio-ethanol	$1.32 per l	$7.20 per l of alcohol	17.5%	kg & l	512.161
2207.20	90.000	- - - Other	$1.32 per l	$7.20 per l of alcohol	17.5%	kg & l	512.169
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.					
2208.20	00	- Spirits obtained by distilling grape wine or grape marc:					
2208.20	10	- - - Brandy, in bottles of a strength not exceeding 46% vol					
2208.20	10.100	- - - Blended Brandy	$11.45 per l	$35.25 per l	17.5%	kg & l	112.421
2208.20	10.900	- - - Other	$11.45 per l	$21.00 per l	17.5%	kg & l	112.421
2208.20	90.000	- - - Other	$13.43 per l	$21.00 per l	17.5%	kg & l	112.429
2208.30	00	- Whiskies:					
2208.30	10	- - - In bottles of a strength not exceeding 46% vol					
2208.30	10.100	- - - Blended Whisky	$11.67 per l	$31.50 per l	17.5%	kg & l	112.411
2208.30	10.900	- - - Other	$11.67 per l	$31.50 per l	17.5%	kg & l	112.411
2208.30	90.000	- - - Other	$13.21 per l	$31.50 per l	17.5%	kg & l	112.419
2208.40	00	- Rum and other spirits obtained by distilling fermented sugarcane products:					
2208.40	10.000	- - - In bottles of a strength not exceeding 46% vol	$12.99 per l	$7.20 per l of alcohol	17.5%	kg & l	112.441
2208.40	90.000	- - - Other	$15.63 per l	$7.20 per l of alcohol	17.5%	kg & l	112.449
2208.50	00	- Gin and Geneva:					
2208.50	10.000	- - - In bottles of a strength not exceeding 46% vol	$12.53 per l	$20.25 per l	17.5%	kg & l	112.451
2208.50	90.000	- - - Other	$14.31 per l	$30.00 per l	17.5%	kg & l	112.459
2208.60	00.000	- Vodka	$14.31 per l	$20.25 per l	17.5%	kg & l	112.491

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
2208.70	00	- Liqueurs and cordials					
2208.70	10.100	- - - Falernum	$14.31 per l	$13.50 per l	17.5%	kg & l	112.492
2208.70	10.200	- - - Rum-based liqueurs	$14.31 per l	$6.00 per l	17.5%	kg & l	112.492
2208.70	10.900	- - - Other liqueurs and cordials	$14.31 per l	$13.50 per l	17.5%	kg & l	112.492
2208.90	00	- - - Other					
2208.90	90.100	- - - Compound alcoholic preparations of a kind used for the manufacture of bevarages	$14.31 per l	$4.50 per l	17.5%	kg & l	112.493
2208.90	90.200	- - - Rum Punch	$14.31 per l	$2.28 per l	17.5%	kg & l	112.493
2208.90	90.300	- - - Cocktail mixes and similar beverages containing more then 0.5% alcohol but not more than 1% alcohol	$14.31 per l	$0.12 per l	17.5%	kg & l	112.493
2208.90	90.400	- - - Cocktail mixes and similar beverages containing more then 1% alcohol but not more than 5% alcohol	$14.31 per l	$0.45 per l	17.5%	kg & l	112.493
2208.90	90.500	- - - Cocktail mixes and similar beverages containing more then 5% alcohol but not more than10% alcohol	$14.31 per l	$0.825 per l	17.5%	kg & l	112.493
2208.90	90.600	- - - Cocktail mixes and similar beverages containing more then 10% alcohol but not more than 15% alcohol	$14.31 per l	$1.485per l	17.5%	kg & l	112.493
2208.90	90.000	- - - Other	$14.31 per l	$11.40 per l	17.5%	kg & l	112.499
2209.00	00.000	Vinegar and Substitutes for vinegar obtained from acetic acid	20%		17.5%	kg	098.44

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
2301.10	00.000	- Flours, meals and pellets of meat or meat offal; greaves	Free	17.5%	kg	081.41
2301.20	00.000	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	17.5%	kg	081.42
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.				
2302.10	00.000	- Of maize (corn)	Free	17.5%	kg	081.24
2302.30	00.000	- Of wheat	Free	17.5%	kg	081.26
2302.40	00	- Of other cereals:				
2302.40	10.000	- - - Of rice	Free	17.5%	kg	081.291
2302.40	90.000	- - - Other	Free	17.5%	kg	081.299
2302.50	00.000	- Of leguminous plants	Free	17.5%	kg	081.23
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.				
2303.10	00.000	- Residues of starch manufacture and similar residues	Free	17.5%	kg	081.51
2303.20	00.000	- Beet-pulp, bagasse and other waste of sugar manufacture	Free	17.5%	kg	081.52
2303.30	00.000	- Brewing or distilling dregs and waste	Free	17.5%	kg	081.53
2304.00	00.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	Free	17.5%	kg	081.31
2305.00	00.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	17.5%	kg	081.32
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.				
2306.10	00.000	- Of cotton seeds	Free	17.5%	kg	081.33
2306.20	00.000	- Of linseed	Free	17.5%	kg	081.34
2306.30	00.000	- Of sunflower seeds	Free	17.5%	kg	081.35
		- Of rape or colza seeds:				
2306.41	00.000	- - Of low erucic acid rape or colza seeds	Free	17.5%	kg	081.361
2306.49	00.000	- - Other	Free	17.5%	kg	081.369
2306.50	00.000	- Of coconut or copra	15%	17.5%	kg	081.37
2306.60	00.000	- Of palm nuts or kernels	Free	17.5%	kg	081.38
2306.90	00.000	- Other	Free	17.5%	kg	081.39

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
2307.00	00.000	Wine lees; argol.	Free	17.5%	kg	081.94
2308.00	00.000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	17.5%	kg	081.192
23.09		Preparations of a kind used in animal feeding.				
2309.10	00.000	- Dog or cat food, put up for retail sale	20%	17.5%	kg	081.95
2309.90	00	- Other:				
2309.90	10.000	- - - Mixed bird seeds	20%	17.5%	kg	081.991
2309.90	20.000	- - - Other foods for pets	20%	17.5%	kg	081.992
2309.90	30.000	- - - Prepared complete poultry feed	15%	0.0%	kg	081.993
2309.90	40.000	- - - Prepared complete cattle feed	15%	0.0%	kg	081.994
2309.90	50.000	- - - Prepared complete pig feed	15%	0.0%	kg	081.995
2309.90	60	- - - Other prepared complete animal feeds				
2309.90	60.100	- - -Prepared complete sheep feeds	15%	0.0%	kg	081.996
2309.90	60.900	- - - Other prepared complete animal feeds	15%	0.0%	kg	081.996
2309.90	90.000	- - - Other	Free	17.5%	kg	081.999

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	VAT RATE	UNIT	SITC REV 4
24.01		Unmanufactured tobacco; tobacco refuse.					
2401.10	00.000	- Tobacco, not stemmed/stripped	5%		17.5%	kg	121.1
2401.20	00.000	- Tobacco, partly or wholly stemmed/stripped	5%		17.5%	kg	121.2
2401.30	00.000	- Tobacco refuse	5%		17.5%	kg	121.3
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.					
2402.10	00.000	- Cigars, cheroots and cigarillos, containing tobacco	$44.09 per kg	$100.00 per kg	17.5%	kg	122.1
2402.20	00.000	- Cigarettes containing tobacco	$44.09 per kg	$1.18 per 5	17.5%	kg	122.2
2402.90	00.000	- Other	$33.07 per kg	$1.18 per 5	17.5%	kg	122.31
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.					
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion					
2403.11	00.000	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	$33.07	$12.50 per kg	17.5%	kg	122.321
2403.19	00.000	- - Other	$33.07 per kg	$12.50 per kg	17.5%	kg	122.329
		- Other:					
2403.91	00.000	- - "Homogenised" or "reconstituted" tobacco	$33.07 per kg	$12.50 per kg	17.5%	kg	122.391
2403.99	00	- - Other:					
2403.99	10.000	- - - Snuff	$26.46 per kg	$58.75 per kg	17.5%	kg	122.392
2403.99	90.000	- - - Other	$33.07 per kg	$58.75 per kg	17.5%	kg	122.399

SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

Notes.

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

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

2. This Chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);

   (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);

   (c) Medicaments or other products of Chapter 30;

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

   (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);

   (f) Precious or semi-precious stones (heading 71.02 or 71.03);

   (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);

   (h) Billiard chalks (heading 95.04); or

   (i) 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
2501.00	00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.				
2501.00	10.000	- - - Table salt in retail packages of not more than 2.5 kg	20%	0.0%	kg	278.31
2501.00	20.000	- - - Other table salt	15%	0.0%	kg	278.32
2501.00	30.000	- - - Rock salt	5%	17.5%	kg	278.33
2501.00	40.000	- - - Pure sodium chloride	5%	17.5%	kg	278.34
2501.00	50.000	- - - Salt liquors	5%	17.5%	kg	278.35
2501.00	90.000	- - - Other	5%	17.5%	kg	278.39
2502.00	00.000	Unroasted iron pyrites.	5%	17.5%	kg	274.2
2503.00	00.000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5%	17.5%	kg	274.1
25.04		Natural graphite.				
2504.10	00.000	- In powder or in flakes	5%	17.5%	kg	278.221
2504.90	00.000	- Other	5%	17.5%	kg	278.229
25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.				
2505.10	00.000	- Silica sands and quartz sands	5%	17.5%	kg	273.31
2505.90	00.000	- Other	5%	17.5%	kg	273.39
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.				
2506.10	00.000	- Quartz	5%	17.5%	kg	278.511
2506.20	00.000	- Quartzite	5%	17.5%	kg	278.512
2507.00	00.000	Kaolin and other kaolinic clays, whether or not calcined.	5%	17.5%	kg	278.26
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.				
2508.10	00.000	- Bentonite	5%	17.5%	kg	278.27
2508.30	00.000	- Fire-clay	5%	17.5%	kg	278.292
2508.40	00.000	- Other clays	5%	17.5%	kg	278.293
2508.50	00.000	- Andalusite, kyanite and sillimanite	5%	17.5%	kg	278.294
2508.60	00.000	- Mullite	5%	17.5%	kg	278.295
2508.70	00.000	- Chamotte or dinas earths	5%	17.5%	kg	278.296
2509.00	00.000	Chalk.	5%	17.5%	kg	278.91
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phospatic chalk.				
2510.10	00.000	- Unground	5%	17.5%	kg	272.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
2510.20	00.000	- Ground	5%	17.5%	kg	272.32
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading- - 28.16.				
2511.10	00.000	- Natural barium sulphate (barytes)	5%	17.5%	kg	278.921
2511.20	00.000	- Natural barium carbonate (witherite)	5%	17.5%	kg	278.922
2512.00	00.000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5%	17.5%	kg	278.95
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.				
2513.10	00.000	- Pumice stone	5%	17.5%	kg	277.23
2513.20	00.000	- Emery, natural corundum, natural garnet and other natural abrasives	5%	17.5%	kg	277.22
2514.00	00.000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.	5%	17.5%	kg	273.11
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:				
2515.11	00.000	- - Crude or roughly trimmed	5%	17.5%	kg	273.121
2515.12	00.000	- - Merely cut, by sawing or otherwise, into blocks- or slabs of a rectangular (including square) shape	5%	17.5%	kg	273.122
2515.20	00.000	- Ecaussine and other calcareous monumental or building stone; alabaster	5%	17.5%	kg	273.123
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:				
2516.11	00.000	- - Crude or roughly trimmed	5%	17.5%	kg	273.131
2516.12	00.000	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	17.5%	kg	273.132
2516.20	00.000	- Sandstone	5%	17.5%	kg	273.133
2516.90	00.000	- Other monumental or building stone	5%	17.5%	kg	273.139

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
2517.10	00.000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5%	17.5%	kg	273.41
2517.20	00.000	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	5%	17.5%	kg	273.42
2517.30	00.000	- Tarred macadam	5%	17.5%	kg	273.43
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:				
2517.41	00.000	- - Of marble	5%	17.5%	kg	273.44
2517.49	00.000	- - Other	5%	17.5%	kg	273.49
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.				
2518.10	00.000	- Dolomite not calcined or sintered	5%	17.5%	kg	278.231
2518.20	00.000	- Calcined or sintered dolomite	5%	17.5%	kg	278.232
2518.30	00.000	- Dolomite ramming mix	5%	17.5%	kg	278.233
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.				
2519.10	00.000	- Natural magnesium carbonate (magnesite)	5%	17.5%	kg	278.24
2519.90	00.000	- Other	5%	17.5%	kg	278.25
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.				
2520.10	00	- Gypsum; anhydrite:				
2520.10	10.000	- - - Gypsum	15%	17.5%	kg	273.231
2520.10	20.000	- - - Anhydrite	5%	17.5%	kg	273.232
		- Plasters:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
2520.20	10.000	- - - Plaster of Paris	5%	17.5%	kg	273.241
2520.20	90.000	- - - Other	5%	17.5%	kg	273.249
2521.00	00.000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	17.5%	kg	273.22
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.				
2522.10	00.000	- Quicklime	10%	17.5%	kg	661.11
2522.20	00.000	- Slaked lime	10%	17.5%	kg	661.12
2522.30	00.000	- Hydraulic lime	10%	17.5%	kg	661.13
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.				
2523.10	00.000	- Cement clinkers	15%	17.5%	kg	661.21
		- Portland cement:				
2523.21	00.000	- - White cement, whether or not artificially coloured	5%	17.5%	kg	661.221
2523.29	00	- - Other:				
2523.29	10.000	- - - Building cement (grey)	15%	17.5%	kg	661.222
2523.29	20.000	- - - Oilwell cement	5%	17.5%	kg	661.223
2523.29	90.000	- - - Other	5%	17.5%	kg	661.229
2523.30	00.000	- Aluminous cement	5%	17.5%	kg	661.23
2523.90	00.000	- Other hydraulic cements	35%	17.5%	kg	661.29
25.24		Asbestos.				
2524.10	00.000	- Crocidolite	5%	17.5%	kg	278.41
2524.90	00.000	- Other	5%	17.5%	kg	278.49
25.25		Mica, including splittings; mica waste.				
2525.10	00.000	- Crude mica and mica rifted into sheets or splittings	5%	17.5%	kg	278.521
2525.20	00.000	- Mica powder	5%	17.5%	kg	278.522
2525.30	00.000	- Mica waste	5%	17.5%	kg	278.523
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.				
2526.10	00.000	- Not crushed, not powdered	5%	17.5%	kg	278.931
2526.20	00	- Crushed or powdered:				
2526.20	10.000	- - - Talc	5%	17.5%	kg	278.932
2526.20	90.000	- - - Other	5%	17.5%	kg	278.939
[25.27]		Deleted				
2528.00	00.000	Natural borates and concentrates (whether or not calcined), but not including thereof borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.	5%	17.5%	kg	278.94

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
25.29		Felspar; leucite; nepheline and nepheline syenite; fluorspar.				
2529.10	00.000	- Felspar	5%	17.5%	kg	278.531
		- Fluorspar:				
2529.21	00.000	- - Containing by weight 97% or less of calcium fluoride	5%	17.5%	kg	278.541
2529.22	00.000	- - Containing by weight more than 97% of calcium fluoride	5%	17.5%	kg	278.542
2529.30	00.000	- Leucite; nepheline and nepheline syenite	5%	17.5%	kg	278.532
25.30		Mineral substances not elsewhere specified or included.				
2530.10	00.000	- Vermiculite, perlite and chlorites, unexpanded	5%	17.5%	kg	278.98
2530.20	00.000	- Kieserite, epsomite (natural magnesium sulphates)	5%	17.5%	kg	278.991
2530.90	00.000	- Other	5%	17.5%	kg	278.999

CHAPTER 26

ORES, SLAG AND ASH

Notes.

1. This Chapter does not cover:

   (a) Slag or similar industrial waste prepared as macadam (heading 25.17);

   (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading 25.19);

   (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);

   (d) Basic slag of Chapter 31;

   (e) Slag wool, rock wool or similar mineral wools (heading 68.06);

   (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or

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

2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

2. Heading 26.20 applies only to:

   (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

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

Subheading Notes.

1. For the purposes of subheading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
26.01		Iron ores and concentrates, including roasted iron pyrites.				
		- Iron ores and concentrates, other than roasted iron pyrites:				
2601.11	00.000	- - Non-agglomerated	5%	17.5%	kg	281.5
2601.12	00.000	- - Agglomerated	5%	17.5%	kg	281.6
2601.20	00.000	- Roasted iron pyrites	5%	17.5%	kg	281.4
2602.00	00.000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight.	5%	17.5%	kg	287.7
2603.00	00.000	Copper ores and concentrates.	5%	17.5%	kg	283.1
2604.00	00.000	Nickel ores and concentrates.	5%	17.5%	kg	284.1
2605.00	00.000	Cobalt ores and concentrates.	5%	17.5%	kg	287.93
2606.00	00	Aluminium ores and concentrates.				
2606.00	10.000	- - - Calcined bauxite	10%	17.5%	kg	285.11
2606.00	90.000	- - - Other	10%	17.5%	kg	295.19
2607.00	00.000	Lead ores and concentrates.	5%	17.5%	kg	287.5
2609.00	00.000	Tin ores and concentrates.	5%	17.5%	kg	287.6
2610.00	00.000	Chromium ores and concentrates.	5%	17.5%	kg	287.91
2611.00	00.000	Tungsten ores and concentrates.	5%	17.5%	kg	287.92
2612.00		Uranium or thorium ores and concentrates.				
2612.10	00.000	- Uranium ores and concentrates	5%	17.5%	kg	286.1
2612.20	00.000	- Thorium ores and concentrates	5%	17.5%	kg	286.2
2613.00		Molybdenum ores and concentrates.				
2613.10	00.000	- Roasted	5%	17.5%	kg	287.81
2613.90	00.000	- Other	5%	17.5%	kg	287.82
2614.00	00.000	Titanium ores and concentrates.	5%	17.5%	kg	287.83
2615.00		Niobium, tantalum, vanadium or zirconium ores and concentrates.				
2615.10	00.000	- Zirconium ores and concentrates	5%	17.5%	kg	287.84
2615.90	00.000	- Other	5%	17.5%	kg	287.85
2616.00		Precious metal ores and concentrates.				
2616.10	00.000	- Silver ores and concentrates	5%	17.5%	kg	289.11
2616.90	00.000	- Other	5%	17.5%	kg	289.19
2617.00		Other ores and concentrates.				
2617.10	00.000	- Antimony ores and concentrates	5%	17.5%	kg	287.991
2617.90	00.000	- Other	5%	17.5%	kg	287.999
2618.00	00.000	Granulated slag (slag sand) from the manufacture or iron or steel.	10%	17.5%	kg	278.61
2619.00	00.000	Slag, dross (other than- - granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	17.5%	kg	278.62

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
2620		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.				
		- Containing mainly zinc:				
2620.11	00.000	- - Hard zinc spelter	5%	17.5%	kg	288.11
2620.19	00.000	- - Other	5%	17.5%	kg	288.12
		- Containing mainly lead:				
2620.21	00.000	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5%	17.5%	kg	288.131
2620.29	00.000	- - Other	5%	17.5%	kg	288.139
2620.30	00.000	- Containing mainly copper	5%	17.5%	kg	288.14
2620.40	00.000	- Containing mainly aluminium	5%	17.5%	kg	288.15
2620.60	00.000	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%	17.5%	kg	288.191
		- Other:				
2620.91	00.000	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	17.5%	kg	288.192
2620.99	00.000	- - Other	5%	17.5%	kg	288.199
2621.00		Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.				
2621.10	00.000	- Ash and residues from the incineration of municipal waste	5%	17.5%	kg	278.691
2621.90	00.000	- Other	5%	17.5%	kg	278.699

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

   (b) Medicaments of heading 30.03 or 30.04; or

   (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

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

   (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primaiy 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.

Sub-heading Notes.

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading 2701.12, 'bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a

calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of subheadings 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 2io°C according to the ISO 3405 method (equivalent to the ASTM D86 method).

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	FUEL TAX RATE	VAT RATE	UNIT(S)	SITC REV 4
2701.00		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.						
		- Coal, whether or not pulverized, but not agglomerated:						
2701.11	00.000	- - Anthracite	5%			17.5%	kg/m3	321.1
2701.12	00.000	- - Bituminous coal	5%			17.5%	kg/m3	321.21
2701.19	00.000	- - Other coal	5%			17.5%	kg/m3	321.22
2701.20	00.000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5%			17.5%	kg/m3	322.1
2702.00		Lignite, whether or not agglomerated, excluding jet.						
2702.10	00.000	- Lignite, whether or not pulverized, but not agglomerated	5%			17.5%	kg/m3	322.21
2702.20	00.000	- Agglomerated lignite	5%			17.5%	kg/m3	322.22
2703.00	00.000	Peat (including peat litter), whether or not agglomerated.	Free			17.5%	kg/m3	322.3
2704.00		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.						
2704.00	10.000	- - - Coke and semi-coke of coal	5%			17.5%	kg/m3	325.01
2704.00	20.000	- - - Coke and semi-coke of lignite or of peat	5%			17.5%	kg/m3	325.02
2704.00	30.000	- - - Retort carbon	5%			17.5%	kg/m3	325.03
2705.00	00.000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Free			17.5%	kg/m3	345.0
2706.00	00.000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%			17.5%	kg/m3	335.21
2707.00		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.						
2707.10	00.000	- Benzoly (benzene)	15%			17.5%	kg/m3	335.22
2707.20	00.000	- Toluol (toluene)	15%			17.5%	kg/m3	335.23
2707.30	00.000	- Xylol (xylenes)	15%			17.5%	kg/m3	335.24
2707.40	00.000	- Napthalene	15%			17.5%	kg/m3	335.256
2707.50	00.000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	15%			17.5%	kg/m3	335.251
		- Other:						
2707.91	00.000	- - Creosote oils	15%			17.5%	kg/m3	335.253
2707.99	00	- - Other:						
2707.99	10.000	- - - Gasoline blending preparations	15%			17.5%	kg/m3	335.255
2707.99	90.000	- - - Other	15%			17.5%	kg/m3	335.259

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	FUEL TAX RATE	VAT RATE	UNIT(S)	SITC REV 4
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.						
2708.10	00.000	- Pitch	15%			17.5%	kg/m3	335.31
2708.20	00.000	- Pitch coke	5%			17.5%	kg/m3	335.32
2709.00	00	Petroleum oils and oils obtained from bituminous minerals, crude.						
2709.00	10.000	- - - Imported under the processing agreement	5%			17.5%	kg/m3	333.01
2709.00	90.000	- - - Other	5%			17.5%	kg/m3	333.09
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:						
2710.12	00	- - Light oils and preparations:						
2710.12	10	- Aviation Spirit:						
2710.12	11.000	- - - Aviation Spirit of 100 octane and over	5%			17.5%	kg/m3	334.611
2710.12	12.000	- - - Aviation Spirit under 100 octane	5%			17.5%	kg/m3	334.612
2710.12	20.000	- - - Motor Spirit (gasoline)	$109.99 per m3	$0.9939 per l	$0.40 per l	17.5%	kg/m3	334.6131
2710.12	30.000	- - - Spirit type (gasoline type) jet fuel	5%			17.5%	kg/m3	334.614
2710.12	90.000	- - Other	5%			17.5%	kg/m3	334.619
2710.19	00	Other						
2710.19	10	- - - Kerosene:						
2710.19	11.000	- - - - Kerosene type jet fuel	5%			17.5%	kg/m3	334.621
2710.19	12.000	- - - - Illuminating kerosene	$65.99 per m3		$0.05 per l	17.5%	kg/m3	334.622
2710.19	20.000	- - - - Vapourising oil or white spirit	$65.99 per m3			17.5%	kg/m3	334.623
2710.19	30	- - - Diesel oil						
2710.19	30.100	Diesel oil for use as fuel in road motor vehicles	$65.99 per m3	$0.44027 per l	$0.40 per l	17.5%	kg/m3	334.6311
2710.19	30.900	Other Diesel oil	$65.99 per m3	$0.20000 per l		17.5%	kg/m3	334.6311
2710.19	40.000	- - - - Gas oils (other than diesel oil)	$65.99 per m3	$0.3000 per l		17.5%	kg/m3	334.639
2710.19	50.000	- - - - Bunker C fuel oil	$65.99 per m3			17.5%	kg/m3	334.641
2710.19	60.000	- - - - Partly refined petroleum, including topped crudes	5%			17.5%	kg/m3	334.642
2710.19	70	- - - Lubricating oil base stocks, lubricating oils greases						
2710.19	71.000	- - - Lubricating oil base stock (Paraffinic type)	15%			17.5%	kg/m3	334.651
2710.19	72.000	- - - Other lubricating oil base stock	15%			17.5%	kg/m3	334.652
2710.19	73.000	- - - Lubricating oils	$0.11 per l			17.5%	kg/m3	334.6531

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	FUEL TAX RATE	VAT RATE	UNIT(S)	SITC REV 4
2710.19	74.000	- - - Lubricating greases	25%			17.5%	kg/m3	334.654
2710.19	75.000	- - - Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%			17.5%	kg/m3	334.66
2710.19	76.000	- - - Transformer oil	5%			17.5%	kg/m3	334.671
2710.19	77.000	- - - Circuit breaker oil	5%			17.5%	kg/m3	334.672
2710.19	78.000	- - - Cleansing, cutting and mould release oils	5%			17.5%	kg/m3	334.68
2710.19	79.000	Other	5%			17.5%	kg/m3	334.691
2710.19	90.000	Other	5%			17.5%	kg/m3	334.6991
2710.20	00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:						
2710.20	10.000	- - - Motor spirit (gasoline)	$109.99 per m3	$0.9939 per l		17.5%	kg/m3	334.6132
2710.20	20	- - - Kerosene, including kerosene-type jet fuel						
2710.20	20.100	- - - Illuminating Kerosene	$65.99 per m3			17.5%	kg/m3	334.624
2710.20	20.900	- - - Kerosene-type jet fuel	5%			17.5%	kg/m3	334.624
2710.20	30.000	- - - Lubricating oils	$0.11 per l			17.5%	kg/m3	334.6532
2710.20	40.000	- - - Fuel oils	$65.99 per m3			17.5%	kg/m3	334.643
2710.20	50.000	- - - Diesel oils	$65.99 per m3	$0.4402 7 per l		17.5%	kg/m3	334.6312
2710.20	90.000	- - - Other	$65.99 per m3			17.5%	kg/m3	334.6992
		- Waste oils:						
2710.91	00.000	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%			17.5%	kg/m3	334.71
2710.99	00.000	- - Other	5%			17.5%	kg/m3	334.79
27.11		Petroleum gases and other gaseous hydrocarbons.						
		- Liquefied:						
2711.11	00.000	- - Natural gas	Free			17.5%	kg/m3	343.1
2711.12	00.000	- - Propane	Free	24.7%		17.5%	kg/m3	342.1
2711.13	00.000	- - Butanes	Free	25.6%		17.5%	kg/m3	342.5
2711.14	00.000	- - Ethylene, propylene, butylenes and butadiene	5%	26.0%		17.5%	kg/m3	344.1
2711.19	00.000	- - Other	5%	9.0%		17.5%	kg/m3	344.2
		- In gaseous state:						
2711.21	00.000	- - Natural gas	Free			17.5%	kg/m3	343.2
2711.29	00.000	- - Other	Free	25.7%		17.5%	kg/m3	344.9
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.						
2712.10	00.000	- Petroleum jelly	20%			17.5%	kg/m3	335.11
2712.20	00.000	- Paraffin wax containing by weight less than 0.75% of oil	5%			17.5%	kg/m3	335.121

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE RATE	FUEL TAX RATE	VAT RATE	UNIT(S)	SITC REV 4
2712.90	00.000	- Other	5%			17.5%	kg/m3	335.129
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.						
		- Petroleum coke:						
2713.11	00.000	- - Not calcined	5%			17.5%	kg	335.421
2713.12	00.000	- - Calcined	5%			17.5%	kg	335.422
2713.20	00.000	- Petroleum bitumen	30%			17.5%	kg	335.411
2713.90	00.000	- Other residues of petroleum oils or of oils obtained from bituminous mineral	30%			17.5%	kg	335.419
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.						
2714.10	00.000	- Bituminous or oil shale and tar sands	25%			17.5%	kg	278.96
2714.90	00	- Other:						
2714.90	10.000	- - - Natural bitumen	25%			17.5%	kg	278.971
2714.90	20.000	- - - Natural asphalt	10%			17.5%	kg	278.972
2714.90	30.000	- - - Asphaltites and asphaltic rocks	25%			17.5%	kg	278.973
2715.00	00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (forexample, bituminous mastics, cut-backs).						
2715.00	10.000	- - - Cut-backs	30%			17.5%	kg	335.431
2715.00	90.000	- - - Other	30%			17.5%	kg	335.439
2716.00	00.000	Electrical energy (optional heading)	Free			17.5%	1000 kwh	351.0

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.

2. Subject Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33-03, 33-04, 33 05, 33-06, 33 07, 35-06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

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

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

(b) presented together; and

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

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes.

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

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

   (b) The products mentioned in (a) above dissolved in water;

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

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

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

2. In addition to dithionites and sulphoxylates, 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-diamminochromates (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 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

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

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

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

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

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

6. Heading 28.44 applies only to :

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No, 48) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

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

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

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

(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		I - CHEMICAL ELEMENTS				
28.01		Fluorine, chlorine, bromine and iodine.				
2801.10	00.000	- Chlorine	5%	17.5%	kg	522.24
2801.20	00.000	- Iodine	5%	17.5%	kg	522.251
2801.30	00.000	- Flourine; bromine	5%	17.5%	kg	522.252
2802.00	00.000	Sulphur, sublimed or precipitated; colloidal sulphur.	5%	17.5%	kg	522.26
2803.00	00.000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	17.5%	kg	522.1
28.04		Hydrogen, rare gases and other non-metals.				
2804.10	00.000	- Hydrogen	10%	17.5%	Kg/m3	522.211
		- Rare gases:				
2804.21	00.000	- - Argon	5%	17.5%	Kg/m3	522.212
2804.29	00.000	- - Other	5%	17.5%	Kg/m3	522.213
2804.30	00.000	- Nitrogen	10%	17.5%	Kg/m3	522.214
2804.40	00.000	- Oxygen	10%	17.5%	Kg/m3	522.215
2804.50	00.000	- Boron; tellurium	5%	17.5%	kg	522.221
		- Silicon:				
2804.61	00.000	- - Containing by weight not less than 99.99% of silicon	5%	17.5%	kg	522.231
2804.69	00.000	- - Other	5%	17.5%	kg	522.239
2804.70	00.000	- Phosphorus	5%	17.5%	kg	522.222
2804.80	00.000	- Arsenic	5%	17.5%	kg	522.223
2804.90	00.000	- Selenium	5%	17.5%	kg	522.224
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:				
2805.11	00.000	- - Sodium	5%	17.5%	kg	522.28
2805.12	00.000	- - Calcium	5%	17.5%	kg	522.291
2805.19	00.000	- - Other	5%	17.5%	kg	522.299
2805.30	00.000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	5%	17.5%	kg	522.293
2805.40	00.000	- Mercury	5%	17.5%	kg	522.27
		II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.				
2806.10	00.000	- Hydrogen chloride (hydrochloric acid)	5%	17.5%	kg	522.311
2806.20	00.000	- Chlorosulphuric acid	5%	17.5%	kg	522.312
2807.00	00	Sulphuric acid; oleum.		17.5%		
2807.00	10.000	- - - Sulphuric acid, for chemical analysis	5%	17.5%	kg	522.321
2807.00	20.000	- - - Other sulphuric acid	15%	17.5%	kg	522.322

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2807.00	30.000	- - - Oleum	5%	17.5%	kg	522.323
2808.00	00.000	Nitric acid; sulphonitric acids.	5%	17.5%	kg	522.33
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.				
2809.10	00.000	- Diphosphorus pentaoxide	5%	17.5%	kg	522.341
2809.20	00.000	- Phosphoric acid and polyphosphoric acid	5%	17.5%	kg	522.342
2810.00	00.000	Oxides of boron; boric acids.	5%	17.5%	kg	522.35
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.				
		- Other inorganic acids:				
2811.11	00.000	- - Hydrogen fluoride (hydrofluoric acid)	5%	17.5%	kg	522.361
2811.12	00.000	- - Hydrogen cyanide (hydrocyanic acid)	5%	17.5%	kg	522.361
2811.19	00.000	- - Other	5%	17.5%	kg	522.369
		- Other inorganic oxygen compounds of non- metals:				
2811.21	00.000	- - Carbon dioxide	15%	17.5%	kg	522.391
2811.22	00.000	- - Silicon dioxide	5%	17.5%	kg	522.37
2811.29	00	- - Other:				
2811.29	10.000	- - - Nitrous oxide	5%	17.5%	kg	522.392
2811.29	90.000	- - - Other	5%	17.5%	kg	522.399
		III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12		Halides and halide oxides of non-metals.				
		- Chlorides and chloride oxides				
2812.11	00.000	- - Carbonyl dichloride (phosgene)	5%	17.5%	kg	522.411
2812.12	00.000	- - Phosphorus oxychloride	5%	17.5%	kg	522.412
2812.13	00.000	- - Phosphorus trichloride	5%	17.5%	kg	522.413
2812.14	00.000	- - Phosphorus pentachloride	5%	17.5%	kg	522.414
2812.15	00.000	- - Sulphur monochloride	5%	17.5%	kg	522.415
2812.16	00.000	- - Sulphur dichloride	5%	17.5%	kg	522.416
2812.17	00.000	- - Thionyl chloride	5%	17.5%	kg	522.417
2812.19	00.000	- - Other	5%	17.5%	kg	522.418
2812.90	00.000	- Other	5%	17.5%	kg	522.419
28.13		Sulphides of non-metals; commercial phos-phorus trisulphide.				
2813.10	00.000	- Carbon disulphide	5%	17.5%	kg	522.421
2813.90	00.000	- Other	5%	17.5%	kg	522.429
		IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
28.14		Ammonia, anhydrous or in aqueous solution.				
2814.10	00.000	- Anhydrous ammonia	15%	17.5%	kg	522.611
2814.20	00.000	- Ammonia in aqueous solution	5%	17.5%	kg	522.612

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
28.15		Sodium hydroxide (caustic soda); potas-sium hydroxide (caustic potash); peroxides of sodium or potassium.				
		- Sodium hydroxide (caustic soda):				
2815.11	00.000	- - Solid	5%	17.5%	kg	522.62
2815.12	00.000	- - In aqueous solution (soda lye or liquid soda)	5%	17.5%	kg	522.63
2815.20	00.000	- Potassium hydroxide (caustic potash)	5%	17.5%	kg	522.641
2815.30	00.000	- Peroxides of sodium or potassium	5%	17.5%	kg	522.642
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.				
2816.10	00.000	- Hydroxide and peroxide of magnesium	5%	17.5%	kg	522.651
2816.40	00.000	- Oxides, hydroxides and peroxides, of strontium or barium	5%	17.5%	kg	522.658
2817.00	00.000	Zinc oxide; zinc peroxide.	5%	17.5%	kg	522.51
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.				
2818.10	00.000	- Artificial corundum, whether or not chemically defined	5%	17.5%	kg	522.67
2818.20	00.000	- Aluminium oxide (alumina), other than artificial corundum	15%	17.5%	kg	285.2
2818.30	00.000	- Aluminium hydroxide	5%	17.5%	kg	522.66
28.19		Chromium oxides and hydroxides.				
2819.10	00.000	- Chromium trioxide	5%	17.5%	kg	522.521
2819.90	00.000	- Other	5%	17.5%	kg	522.529
28.20		Manganese oxides.				
2820.10	00.000	- Manganese dioxide	5%	17.5%	kg	522.531
2820.90	00.000	- Other	5%	17.5%	kg	522.539
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3.				
2821.10	00.000	- Iron oxides and hydroxides	5%	17.5%	kg	522.541
2821.20	00.000	- Earth colours	5%	17.5%	kg	522.542
2822.00	00.000	Cobalt oxides and hydroxides; commercial cobalt oxides.	5%	17.5%	kg	522.55
2823.00	00.000	Titanium oxides.	5%	17.5%	kg	522.56
28.24		Lead oxides; red lead and orange lead.				
2824.10	00.000	- Lead monoxide (litharge, massicot)	5%	17.5%	kg	522.571
2824.90	00.000	- Other	5%	17.5%	kg	522.579
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.				
2825.10	00.000	- Hydrazine and hydroxylamine and their inorganic salts	5%	17.5%	kg	522.68

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2825.20	00.000	- Lithium oxide and hydroxide	5%	17.5%	kg	522.691
2825.30	00.000	- Vanadium oxides and hydroxides	5%	17.5%	kg	522.692
2825.40	00.000	- Nickel oxides and hydroxides	5%	17.5%	kg	522.693
2825.50	00.000	- Copper oxides and hydroxides	5%	17.5%	kg	522.694
2825.60	00.000	- Germanium oxides and zirconium dioxide	5%	17.5%	kg	522.695
2825.70	00.000	- Molybdenum oxides and hydroxides	5%	17.5%	kg	522.696
2825.80	00.000	- Antimony oxides	5%	17.5%	kg	522.697
2825.90	00.000	- Other	5%	17.5%	kg	522.699
		V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS				
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.				
		- Fluorides:				
2826.12	00.000	- - Of aluminium	5%	17.5%	kg	523.12
2826.19	00.000	- - Other	5%	17.5%	kg	523.13
2826.30	00.000	- Sodium hexafluoroaluminate (synthetic cryolite)	5%	17.5%	kg	523.15
2826.90	00.000	- Other	5%	17.5%	kg	523.19
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.				
2827.10	00.000	- Ammonium chloride	5%	17.5%	kg	523.21
2827.20	00.000	- Calcium chloride	5%	17.5%	kg	523.22
		- Other chlorides:				
2827.31	00.000	- - Of magnesium	5%	17.5%	kg	523.291
2827.32	00.000	- - Of aluminium	5%	17.5%	kg	523.292
2827.35	00.000	- - Of nickel	5%	17.5%	kg	523.295
2827.39	00.000	- - Other	5%	17.5%	kg	523.298
		- Chloride oxides and chloride hydroxides:				
2827.41	00.000	- - Of copper	5%	17.5%	kg	523.2991
2827.49	00.000	- - Other	5%	17.5%	kg	523.2992
		- Bromides and bromide oxides:				
2827.51	00.000	- - Bromides of sodium or of potassium	5%	17.5%	kg	523.2993
2827.59	00.000	- - Other	5%	17.5%	kg	523.2994
2827.60	00.000	- Iodides and iodide oxides	5%	17.5%	kg	523.2995
28.28		Hypochlorites; commercial calcium hypochlo-rite; chlorites; hypobromites.				
2828.10	00.000	- Commercial calcium hypochlorite and other calcium hypochlorites	5%	17.5%	kg	523.311
2828.90	00.000	- Other	5%	17.5%	kg	523.319
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.				
		- Chlorates:				
2829.11	00.000	- - Of sodium	5%	17.5%	kg	523.32

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2829.19	00.000	- - Other	5%	17.5%	kg	523.391
2829.90	00.000	- Other	5%	17.5%	kg	523.399
28.30		Sulphides; polysulphides, whether or not chemically defined.				
2830.10	00.000	- Sodium sulphides	5%	17.5%	kg	523.41
2830.90	00.000	- Other	5%	17.5%	kg	523.42
28.31		Dithionites and sulphoxylates.				
2831.10	00.000	- Of sodium	5%	17.5%	kg	523.431
2831.90	00.000	- Other	5%	17.5%	kg	523.439
28.32		Sulphites; thiosulphates.				
2832.10	00.000	- Sodium sulphites	5%	17.5%	kg	523.441
2832.20	00.000	- Other sulphites	5%	17.5%	kg	523.442
2832.30	00.000	- Thiosulphates	5%	17.5%	kg	523.443
28.33		Sulphates; alums; peroxosulphates (persul-phates).				
		- Sodium sulphates:				
2833.11	00.000	- - Disodium sulphate	5%	17.5%	kg	523.451
2833.19	00.000	- - Other	5%	17.5%	kg	523.459
		- Other sulphates:				
2833.21	00.000	- - Of magnesium	5%	17.5%	kg	523.491
2833.22	00.000	- - Of aluminium	5%	17.5%	kg	523.492
2833.24	00.000	- - Of nickel	5%	17.5%	kg	523.494
2833.25	00.000	- - Of copper	5%	17.5%	kg	523.495
2833.27	00.000	- - Of barium	5%	17.5%	kg	523.497
2833.29	00.000	- - Other	5%	17.5%	kg	523.498
2833.30	00.000	- Alums	5%	17.5%	kg	523.4991
2833.40	00.000	- Peroxosulphates (persulphates)	5%	17.5%	kg	523.4999
28.34		Nitrites; nitrates.				
2834.10	00.000	- Nitrites	5%	17.5%	kg	523.51
		- Nitrates:				
2834.21	00.000	- - Of potassium	5%	17.5%	kg	523.52
2834.29	00.000	- - Other	5%	17.5%	kg	523.599
28.35		Phosphinates (hypophosphites), phospho-nates (phosphites) and phosphates; poly-phosphates, whether or not chemically defined.				
2835.10	00.000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	17.5%	kg	523.61
		- Phosphates:				
2835.22	00.000	- - Of mono-or disodium	5%	17.5%	kg	523.631
2835.24	00.000	- - Of potassium	5%	17.5%	kg	523.633
2835.25	00.000	- - Calcium hydrogenorthophosphate (“dicalcium phosphate”)	5%	17.5%	kg	523.634

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2835.26	00.000	- - Other phosphates of calcium	5%	17.5%	kg	523.635
2835.29	00.000	- - Other	5%	17.5%	kg	523.639
		- Polyphosphates:				
2835.31	00.000	- - Sodium triphosphate (sodium tripolyphosphate)	5%	17.5%	kg	523.64
2835.39	00.000	- - Other	5%	17.5%	kg	523.65
28.36		Carbonates; peroxocarbonates (percarbo-nates); commercial ammonium carbonate containing ammonium carbamate.				
2836.20	00.000	- Disodium carbonate	5%	17.5%	kg	523.72
2836.30	00.000	- Sodium hydrogencarbonate (sodium bicarbonate)	5%	17.5%	kg	523.73
2836.40	00.000	- Potassium carbonates	5%	17.5%	kg	523.74
2836.50	00.000	- Calcium carbonate	5%	17.5%	kg	523.791
2836.60	00.000	- Barium carbonate	5%	17.5%	kg	523.792
		- Other:				
2836.91	00.000	- - Lithium carbonates	5%	17.5%	kg	523.793
2836.92	00.000	- - Strontium carbonate	5%	17.5%	kg	523.794
2836.99	00.000	- - Other	5%	17.5%	kg	523.799
28.37		Cyanides, cyanide oxides and complex cyanides.				
		- Cyanides and cyanide oxides:				
2837.11	00.000	- - Of sodium	5%	17.5%	kg	523.811
2837.19	00.000	- - Other	5%	17.5%	kg	523.819
2837.20	00.000	- Complex cyanides	5%	17.5%	kg	523.812
[2838]		Deleted				
28.39		Silicates; commercial alkali metal silicates.				
		- Of sodium:				
2839.11	00.000	- - Sodium metasilicates	5%	17.5%	kg	523.831
2839.19	00.000	- - Other	5%	17.5%	kg	523.832
2839.90	00.000	- Other	5%	17.5%	kg	523.839
28.40		Borates; peroxoborates (perborates).				
		- Disodium tetraborate (refined borax):				
2840.11	00.000	- - Anhydrous	5%	17.5%	kg	523.841
2840.19	00.000	- - Other	5%	17.5%	kg	523.842
2840.20	00.000	- Other borates	5%	17.5%	kg	523.843
2840.30	00.000	- Peroxoborates (perborates)	5%	17.5%	kg	523.844
28.41		Salts of oxometallic or peroxometallic acids.				
2841.30	00.000	- Sodium dichromate	5%	17.5%	kg	524.313
2841.50	00.000	- Other chromates and dichromates; peroxochromates	5%	17.5%	kg	524.315
		- Manganites, manganates and permanganates:				
2841.61	00.000	- - Potassium permanganate	5%	17.5%	kg	524.3161
2841.69	00.000	- - Other	5%	17.5%	kg	524.3169
2841.70	00.000	- Molybdates	5%	17.5%	kg	524.317
2841.80	00.000	- Tungstates (wolframates)	5%	17.5%	kg	524.318

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2841.90	00.000	- Other	5%	17.5%	kg	524.319
28.42		Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides.				
2842.10	00.000	- Double or complex silicates, including aluminosilicates whether or not chemically defined.	5%	17.5%	kg	523.891
2842.90	00.000	- Other	5%	17.5%	kg	523.899
		VI – MISCELLANEOUS		17.5%		
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.				
2843.10	00.000	- Colloidal precious metals	5%	17.5%	kg	524.321
		- Silver compounds:				
2843.21	00.000	- - Silver nitrate	5%	17.5%	kg	524.322
2843.29	00.000	- - Other	5%	17.5%	kg	524.323
2843.30	00.000	- Gold compounds	5%	17.5%	kg	524.324
2843.90	00.000	- Other compounds; amalgams	5%	17.5%	kg	524.329
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.				
2844.10	00.000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	17.5%	kg	525.11
2844.20	00.000	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing- - uranium enriched in U 235, plutonium or compounds of these products	5%	17.5%	kg	525.13
2844.30	00.000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5%	17.5%	kg	525.15
2844.40	00.000	- Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5%	17.5%	kg	525.19

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2844.50	00.000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	17.5%	kg	525.17
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.				
2845.10	00.000	- Heavy water (deuterium oxide)	5%	17.5%	kg	525.911
2845.90	00.000	- Other	5%	17.5%	kg	525.919
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.				
2846.10	00.000	- Cerium compounds	5%	17.5%	kg	525.951
2846.90	00.000	- Other	5%	17.5%	kg	525.959
2847.00	00.000	Hydrogen peroxide, whether or not solidified with urea.	5%	17.5%	kg	524.91
[28.48]		Deleted				
28.49		Carbides, whether or not chemically defined.				
2849.10	00.000	- Of calcium	5%	17.5%	kg	524.93
2849.20	00.000	- Of silicon	5%	17.5%	kg	524.941
2849.90	00.000	- Other	5%	17.5%	kg	524.949
2850.00	00.000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5%	17.5%	kg	524.95
[2851]		Deleted				
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.				
2852.10	00.000	- Chemically defined	5%	17.5%	kg	524.961
2852.90	00.000	- Other	5%	17.5%	kg	524.962
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.				
2853.10	00.000	- Cyanogen Chloride (chlorcyan)	5%	17.5%	kg	524.99
2853.90	00.000	- Other	5%	17.5%	kg	524.999

CHAPTER 29

ORGANIC CHEMICALS

Notes.

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

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

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

   (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;

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

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

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

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

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

2. This Chapter does not cover:

   (a) Goods of heading 15.04 or crude glycerol of heading 15.20;

(b) Ethyl alcohol (heading 22.07 or 22.08);

(c) Methane or propane (heading 27.11);

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

(e) Immunological products of heading 30.02;

(f) Urea (heading 31.02 or 31.05);

(g) 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);

(h) Enzymes (heading 35.07);

(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3 (heading 36.06);

(k) 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

(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

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

5. (A) The esters of acid-function organic compounds of sub-Chapters 1 to VII

with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

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

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

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42., are to be classified in the heading appropriate to the organic compound;

(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42. are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub- Chapter XI or heading 29.41, are to be classified in the heading which occurs last in the numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

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

6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

7. 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 <1° not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of poly- basic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

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

8. For the purposes of heading 29.37:

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

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

Subheading Notes.

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

2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2901.00		Acyclic hydrocarbons.				
2901.10	00.000	- Saturated	5%	17.5%	kg	511.14
		- Unsaturated:				
2901.21	00.000	- - Ethylene	5%	17.5%	kg	511.11
2901.22	00.000	- - Propene (propylene)	5%	17.5%	kg	511.12
2901.23	00.000	- - Butene (butylenes) and isomers thereof	5%	17.5%	kg	511.131
2901.24	00.000	- - Buta-1, 3-diene and isoprene	5%	17.5%	kg	511.132
2901.29	00	- - Other:				
2901.29	10.000	- - - Nonylene (nonene)	5%	17.5%	kg	511.191
2901.29	20.000	- - - Acetylene	5%	17.5%	kg	511.192
2901.29	90.000	- - - Other	5%	17.5%	kg	511.199
29.02		Cyclic hydrocarbons.				
		- Cyclanes, cyclenes and cycloterpenes:				
2902.11	00.000	- - Cyclohexane	5%	17.5%	kg	511.21
2902.19	00.000	- - Other	5%	17.5%	kg	511.291
2902.20	00.000	- Benzene	5%	17.5%	kg	511.22
2902.30	00.000	- Toluene	5%	17.5%	kg	511.23
		- Xylenes:				
2902.41	00.000	- - o-Xylene	5%	17.5%	kg	511.241
2902.42	00.000	- - m-Xylene	5%	17.5%	kg	511.242
2902.43	00.000	- - p-Xylene	5%	17.5%	kg	511.243
2902.44	00.000	- - Mixed xylene isomers	5%	17.5%	kg	511.244
2902.50	00.000	- Styrene	5%	17.5%	kg	511.25
2902.60	00.000	- Ethylbenzene	5%	17.5%	kg	511.26
2902.70	00.000	- Cumene	5%	17.5%	kg	511.27
2902.90	00.000	- Other	5%	17.5%	kg	511.299
2903.00		Halogenated derivatives of hydrocarbons.				
		- Saturated chlorinated derivatives of acyclic hydrocarbons:				
2903.11	00.000	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5%	17.5%	kg	511.361
2903.12	00.000	- - Dichloromethane (methylene chloride)	5%	17.5%	kg	511.362
2903.13	00.000	- - Chloroform (trichloromethane)	5%	17.5%	kg	511.363
2903.14	00.000	- - Carbon tetrachloride	5%	17.5%	kg	511.364
2903.15	00.000	- - Ethylene dichloride (ISO) (1,2 dichloroethane)	5%	17.5%	kg	511.35
2903.19	00	- - Other:				
2903.19	10.000	- - - 1,1,1-Trichloroethane (methylchloroform)	5%	17.5%	kg	511.366
2903.19	90.000	- - - Other	5%	17.5%	kg	511.369

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:				
2903.21	00.000	- - Vinyl chloride (chloroethylene)	5%	17.5%	kg	511.31
2903.22	00.000	- - Trichloroethylene	5%	17.5%	kg	511.32
2903.23	00.000	- - Tetrachloroethylene (perchloroethylene)	5%	17.5%	kg	511.33
2903.29	00.000	- - Other	5%	17.5%	kg	511.34
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:				
2903.31	00.000	- - Ethylene dibromide (ISO) (1,2 dibromoethane)	5%	17.5%	kg	511.371
2903.39	00	- - Other				
2903.39	00.100	- - - Triflouromethane	5%	17.5%	kg	511.379
2903.39	00.200	- - - Difluoromethane	5%	17.5%	kg	511.379
2903.39	00.300	- - - Fluoromethane	5%	17.5%	kg	511.379
2903.39	00.310	- - - 1,2 -Difluoroethanes	5%	17.5%	kg	511.379
2903.39	00.320	- - - 1,1 - diffluoroethane	5%	17.5%	kg	511.379
2903.39	00.400	- - - Pentafluoroethane	5%	17.5%	kg	511.379
2903.39	00.410	- - - 1,1,2-trifluoroethane	5%	17.5%	kg	511.379
2903.39	00.420	- - - 1,1,1-Trifluoroethane	5%	17.5%	kg	511.379
2903.39	00.500	- - - 1,1,1,2-tetrafluorethane	5%	17.5%	kg	511.379
2903.39	00.510	- - - 1,1,2,2-tetrafluorethane	5%	17.5%	kg	511.379
2903.39	00.600	- - - 1,1,1,2,3,3,3-heptafluoropropane	5%	17.5%	kg	511.379
2903.39	00.610	- - - - 1,1,1,2,2,3-hexafluoropropane	5%	17.5%	kg	511.379
2903.39	00.620	- - - - 1,1,1,2,3,3-hexafluoro-propane	5%	17.5%	kg	511.379
2903.39	00.630	- - - - 1,1,1,3,3,3-hexafluoropropane	5%	17.5%	kg	511.379
2903.39	00.700	- - - 1,1,1,3,3-Pentafluoropropane	5%	17.5%	kg	511.379
2903.39	00.710	- - - 1,1,2,2,3-pentafluoropropane	5%	17.5%	kg	511.379
2903.39	00.800	- - - 1,1,2,3,3-Pentafluorobutane	5%	17.5%	kg	511.379
2903.39	00.810	- - - 1,1,1,2,2,3,4,5,5,5-Decafluoropentane	5%	17.5%	kg	511.379
2903.39	00.900	- - Other	5%	17.5%	kg	511.379
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:				
2903.71	00.000	- - Chlorodifluoromethane	5%	17.5%	kg	511.3893
2903.72	00.000	- - Dichlorotrifluoroethanes	5%	17.5%	kg	511.3894
2903.73	00.000	- - Dichlorofluoroethanes	5%	17.5%	kg	511.3895
2903.74	00.000	- - Chlorodifluoroethanes	5%	17.5%	kg	511.3896
2903.75	00.000	- - Dichloropentafluoropropanes	5%	17.5%	kg	511.3897
2903.76	00.000	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	17.5%	kg	511.387
2903.77	00	- - Other, perhalogenated only with fluorine and chlorine				
2903.77	10.000	- - - Chlorotrifluoromethane	5%	17.5%	kg	511.3851
2903.77	20.000	- - - Pentachlorofluoroethane	5%	17.5%	kg	511.3852
2903.77	30.000	- - - Tetrachlorodifluoroethanes	5%	17.5%	kg	511.3853
2903.77	40.000	- - - Heptachlorofluoropropanes	5%	17.5%	kg	511.3854
2903.77	50.000	- - - Hexachlorodifluoropropanes	5%	17.5%	kg	511.3855
2903.77	60.000	- - - Pentachlorotrifluoropropanes	5%	17.5%	kg	511.3856
2903.77	70.000	- - - Tetrachlorotetrafluoropropanes	5%	17.5%	kg	511.3857
2903.77	80.000	- - - Trichloropentafluoropropanes	5%	17.5%	kg	511.3858
.		- - - Other:				
2903.77	91.000	- - - - Dichlorohexafluoropropanes	5%	17.5%	kg	511.3861
2903.77	92.000	- - - - Chloroheptafluoropropanes	5%	17.5%	kg	511.3862
2903.77	99.000	- - - - Other, perhalogenated only with fluorine and chlorine	5%	17.5%	kg	511.3869

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2903.78	00.000	- - Other perhalogenated derivatives	5%	17.5%	kg	511.388
2903.79	00	- - Other				
2903.79	10.000	- - - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	17.5%	kg	511.3891
2903.79	20.000	- - - - Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	17.5%	kg	511.3892
2903.79	90.000	- - - - Other	5%	17.5%	kg	511.3899
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:				
2903.81	00.000	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), indlucing lindane (ISO, INN)	5%	17.5%	kg	511.391
2903.82	00.000	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	17.5%	kg	511.395
2903.83	00.000	- - Mirex (ISO)	5%	17.5%	kg	511.396
2903.89	00.000	- - Other	5%	17.5%	kg	511.392
		- Halogenated derivatives of aromatic hydrocarbons:				
2903.91	00.000	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5%	17.5%	kg	511.393
2903.92	00.000	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1,-trichloro-2,2-bis(p-chlorophenyl)ethane)	5%	17.5%	kg	511.394
2903.93	00.000	- - Pentachlorobenzene (ISO)	5%	17.5%	kg	511.395
2903.94	00.000	- - Hexabromobiphenyls	5%	17.5%	kg	511.396
2903.99	00.000	- - Other	5%	17.5%	kg	511.399
2904.00		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.				
2904.10	00	- Derivatives containing only sulpho groups, their salts and ethyl esters:				
2904.10	10.000	- - - Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	15%	17.5%	kg	511.41
2904.10	20.000	- - - Sulphonic acid (Dodecylbenzene [DDBSA])	15%	17.5%	kg	511.42
2904.10	90.000	- - - Other	5%	17.5%	kg	511.43
2904.20	00.000	- Derivatives containing only nitro or only nitroso groups	5%	17.5%	kg	511.44
		- Perfluorooctane sulphonic acid, its salts and Perfluorooctane sulphonyl fluoride				
2904.31	00.000	- - Perfluorooctane sulphonic acid	5%	17.5%	kg	511.451
2904.32	00.000	- - Ammonium perfluorooctane sulphonate	5%	17.5%	kg	511.452
2904.33	00.000	- - Lithium perfluorooctane sulphonate	5%	17.5%	kg	511.453
2904.34	00.000	- - Potassium perfluorooctane sulphonate	5%	17.5%	kg	511.454
2904.35	00.000	- - Other salts of Perfluorooctane sulphonic acid	5%	17.5%	kg	511.455
2904.36	00.000	- - Perfluorooctane sulphonyl fluoride	5%	17.5%	kg	511.456
		- Other				
2904.91		- - Trichloronitromethane (chloropicrin)	5%	17.5%	kg	511.49
2904.99		- - Other	5%	17.5%	kg	511.49
		II - ALCOHOLS AND THEIR HALOGE-NATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
2905.00		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		- Saturated monohydric alcohols:				
2905.11	00.000	- - Methanol (methyl alcohol)	10%	17.5%	kg	512.11
2905.12	00.000	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	17.5%	kg	512.12
2905.13	00.000	- - Butan-1-ol (n-butyl alcohol)	5%	17.5%	kg	512.131
2905.14	00.000	- - Other butanols	5%	17.5%	kg	512.132
2905.16	00.000	- - Octanol (octyl alcohol) and isomers thereof	5%	17.5%	kg	512.14
2905.17	00.000	- - Dodecan-l-ol (lauryl alcohol), hexadecane-l-ol (cetyl alcohol) and octadecan-l-ol (stearyl alcohol)	5%	17.5%	kg	512.192
2905.19	00.000	- - Other	5%	17.5%	kg	512.193
		- Unsaturated monohydric alcohols:				
2905.22	00.000	- - Acyclic terpene alcohols	5%	17.5%	kg	512.194
2905.29	00.000	- - Other	5%	17.5%	kg	512.199
		- Diols:				
2905.31	00.000	- - Ethylene gycol (ethanediol)	5%	17.5%	kg	512.21
2905.32	00.000	- - Propylene glycol (propane-1,2-diol)	5%	17.5%	kg	512.291
2905.39	00.000	- - Other	5%	17.5%	kg	512.292
		- Other polyhydric alcohols:				
2905.41	00.000	- - 2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	5%	17.5%	kg	512.293
2905.42	00.000	- - Pentaerythritol	5%	17.5%	kg	512.23
2905.43	00.000	- - Mannitol	5%	17.5%	kg	512.24
2905.44	00.000	- - D-glucitol (sorbitol)	5%	17.5%	kg	512.25
2905.45	00.000	- - Glycerol	5%	17.5%	kg	512.221
2905.49	00.000	- - Other	5%	17.5%	kg	512.299
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:				
2905.51	00.000	- - Ethchlorvynol (INN)	5%	17.5%	kg	512.295
2905.59	00.000	- - Other	5%	17.5%	kg	512.296
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Cyclanic, cyclenic or cycloterpenic:				
2906.11	00.000	- - Menthol	5%	17.5%	kg	512.311
2906.12	00.000	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	17.5%	kg	512.312
2906.13	00.000	- - Sterols and inositols	5%	17.5%	kg	512.313
2906.19	00.000	- - Other	5%	17.5%	kg	512.319
		- Aromatic:				
2906.21	00.000	- - Benzyl alcohol	5%	17.5%	kg	512.351
2906.29	00.000	- - Other	5%	17.5%	kg	512.359
		III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		DERIVATIVES				
29.07		Phenols; phenol-alcohols.				
		- Monophenols:				
2907.11	00.000	- - Phenol (hydroxybenzene) and its salts	5%	17.5%	kg	512.41
2907.12	00.000	- - Cresols and their salts	5%	17.5%	kg	512.42
2907.13	00.000	- - Octylphenol, nonylphenol and their isomers; salts thereof	5%	17.5%	kg	512.431
2907.15	00.000	- - Naphthols and their salts	5%	17.5%	kg	512.433
2907.19	00.000	- - Other	5%	17.5%	kg	512.434
		- Polyphenols; phenol-alcohols:				
2907.21	00.000	- - Resorcinol and its salts	5%	17.5%	kg	512.435
2907.22	00.000	- - Hydroquinone (quinol) and its salts	5%	17.5%	kg	512.436
2907.23	00.000	- - 4,4'-Isopropylidenediphenol (bisphenol A,	5%	17.5%	kg	512.437
		- - diphenylolpropane) and its salts				
2907.29	00.000	- - Other	5%	17.5%	kg	512.439
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.				
		- Derivatives containing only halogen substituents and their salts:				
2908.11	00.000	- - Pentachlorophenol (ISO)	5%	17.5%	kg	512.441
2908.19	00.000	- - Other	5%	17.5%	kg	512.442
		- Other:				
2908.91	00.000	- - Dinoseb (ISO) and its salts	5%	17.5%	kg	512.443
2908.92	00.000	- - 4,6-dinitro-o-cresol (DNOC (ISO)) and its salts	5%	17.5%	kg	512.444
2908.99	00.000	- - Other	5%	17.5%	kg	512.449
		IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
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,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		nitrated or nitrosated derivatives:				
2909.11	00.000	- - Diethyl ether	5%	17.5%	kg	516.161
2909.19	00.000	- - Other	5%	17.5%	kg	516.162
2909.20	00.000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	17.5%	kg	516.163
2909.30	00.000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	17.5%	kg	516.164
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
2909.41	00.000	- - 2.2'-Oxydiethanol (diethylene glycol, digol)	5%	17.5%	kg	516.171
2909.43	00.000	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	17.5%	kg	516.173
2909.44	00.000	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	17.5%	kg	516.174
2909.49	00.000	- - Other	5%	17.5%	kg	516.175
2909.50	00.000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	17.5%	kg	516.176
2909.60	00.000	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	17.5%	kg	516.177
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
2910.10	00.000	- Oxirane (ethylene oxide)	5%	17.5%	kg	516.13
2910.20	00.000	- Methyloxirane (propylene oxide)	5%	17.5%	kg	516.14
2910.30	00.000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	17.5%	kg	516.151
2910.40	00.000	- Dieldrin (ISO, INN)	5%	17.5%	kg	516.152
2910.50	00.000	- Endrin (ISO)	5%	17.5%	kg	516.153
2910.90	00.000	- Other	5%	17.5%	kg	516.159
2911.00	00.000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	17.5%	kg	516.12
		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:				
2912.11	00.000	- - Methanal (formaldehyde)	5%	17.5%	kg	516.211`
2912.12	00.000	- - Ethanal (acetaldehyde)	5%	17.5%	kg	516.212
2912.19	00.000	- - Other	5%	17.5%	kg	516.219
		- Cyclic aldehydes without other oxygen function:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2912.21	00.000	- - Benzaldehyde	5%	17.5%	kg	516.221
2912.29	00.000	- - Other	5%	17.5%	kg	516.222
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:				
2912.41	00.000	- - Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	5%	17.5%	kg	516.224
2912.42	00.000	- - Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	5%	17.5%	kg	516.225
2912.49	00.000	- - Other	5%	17.5%	kg	516.226
2912.50	00.000	- Cyclic polymers of aldehydes	5%	17.5%	kg	516.227
2912.60	00.000	- Paraformaldehyde	5%	17.5%	kg	516.228
29.13		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5%	17.5%	kg	516.26
		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:				
2914.11	00.000	- - Acetone	5%	17.5%	kg	516.23
2914.12	00.000	- - Butanone (methyl ethyl ketone)	5%	17.5%	kg	516.24
2914.13	00.000	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	5%	17.5%	kg	516.251
2914.19	00.000	- - Other	5%	17.5%	kg	516.259
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:				
2914.22	00.000	- - Cyclohexanone and methylcyclohexanones	5%	17.5%	kg	516.281
2914.23	00.000	- - Ionones and methylionones	5%	17.5%	kg	516.282
2914.29	00.000	- - Other	5%	17.5%	kg	516.289
		- Aromatic ketones without other oxygen function:				
2914.31	00.000	- - Phenylacetone (phenylpropan-2-one)	5%	17.5%	kg	516.291
2914.39	00.000	- - Other	5%	17.5%	kg	516.292
2914.40	00.000	- Ketone-alcohols and ketone-aldehydes	5%	17.5%	kg	516.293
2914.50	00.000	- Ketone-phenols and ketones with other oxygen function	5%	17.5%	kg	516.294
		- Quinones:				
2914.61	00.000	- - Anthraquinone	5%	17.5%	kg	516.295
2914.62	00.000	- - Coenzyme Q10 (ubidecarenone (INN))	5%	17.5%	kg	516.2961
2914.69	00.000	- - Other	5%	17.5%	kg	516.296
		- Halogenated, sulphonated, nitrated or nitrosated derivatives				
2914.71	00.000	- - Chlordecone (ISO)	5%	17.5%	kg	516.297
2914.79	00.000	- - Other	5%	17.5%	kg	516.299
		VII - CARBOXYLIC ACIDS AND THEIR				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGE-NATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Formic acid, its salts and esters:				
2915.11	00.000	- - Formic acid	5%	17.5%	kg	513.741
2915.12	00.000	- - Salts of formic acid	5%	17.5%	kg	513.742
2915.13	00.000	- - Esters of formic acid	5%	17.5%	kg	513.743
		- Acetic acid and its salts; acetic anhydride:				
2915.21	00.000	- - Acetic acid	5%	17.5%	kg	513.711
2915.24	00.000	- - Acetic anhydride	5%	17.5%	kg	513.714
2915.29	00.000	- - Other	5%	17.5%	kg	513.719
		- Esters of acetic acid:				
2915.31	00.000	- - Ethyl acetate	5%	17.5%	kg	513.721
2915.32	00.000	- - Vinyl acetate	5%	17.5%	kg	513.722
2915.33	00.000	- - n-Butyl acetate	5%	17.5%	kg	513.723
2915.36	00.000	- - Dinoseb (ISO) acetate	5%	17.5%	kg	513.724
2915.39	00.000	- - Other	5%	17.5%	kg	513.729
2915.40	00.000	- Mono, di-or trichloroacetic acids, their salts and esters	5%	17.5%	kg	513.771
2915.50	00.000	- Propionic acid, its salts and esters	5%	17.5%	kg	513.772
2915.60	00.000	- Butanoic acids, pentanoic acids, their salts and esters	5%	17.5%	kg	513.75
2915.70	00.000	- Palmitic acid, stearic acid, their salts and esters	5%	17.5%	kg	513.76
2915.90	00.000	- Other	5%	17.5%	kg	513.779
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:				
2916.11	00.000	- - Acrylic acid and its salts	5%	17.5%	kg	513.791
2916.12	00.000	- - Esters of acrylic acid	5%	17.5%	kg	513.792
2916.13	00.000	- - Methacrylic acid and its salts	5%	17.5%	kg	513.731
2916.14	00.000	- - Esters of methacrylic acid	5%	17.5%	kg	513.732
2916.15	00.000	- - Oleic, linoleic or linolenic acids, their salts and esters	5%	17.5%	kg	513.78
2916.16	00.000	- - Binapacryl (ISO)	5%	17.5%	kg	513.7991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2916.19	00.000	- - Other	5%	17.5%	kg	513.793
2916.20	00.000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides,peroxides, peroxyacids and their derivatives.	5%	17.5%	kg	513.794
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2916.31	00.000	- - Benzoic acid, its salts and esters	5%	17.5%	kg	513.795
2916.32	00.000	- - Benzoyl peroxide and benzoyl chloride	5%	17.5%	kg	513.796
2916.34	00.000	- - Phenylacetic acid and its salts	5%	17.5%	kg	513.797
2916.39	00.000	- - Other	5%	17.5%	kg	513.7999
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:				
2917.11	00.000	- - Oxalic acid, its salts and esters	5%	17.5%	kg	513.891
2917.12	00.000	- - Adipic acid, its salts and esters	5%	17.5%	kg	513.892
2917.13	00.000	- - Azelaic acid, sebacic acid, their salts and esters	5%	17.5%	kg	513.893
2917.14	00.000	- - Maleic anhydride	5%	17.5%	kg	513.81
2917.19	00.000	- - Other	5%	17.5%	kg	513.894
2917.20	00.000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	5%	17.5%	kg	513.85
		- Aromatic polycarboxylic acids, their anhydrides, halides,peroxides, peroxyacids and their derivatives:				
2917.32	00.000	- - Dioctyl orthophthalates	5%	17.5%	kg	513.83
2917.33	00.000	- - Dinonyl or didecyl orthophthalates	5%	17.5%	kg	513.896
2917.34	00.000	- - Other esters of orthophthalic acid	5%	17.5%	kg	513.897
2917.35	00.000	- - Phthalic anhydride	5%	17.5%	kg	513.82
2917.36	00.000	- - Terephthalic acid and its salts	5%	17.5%	kg	513.898
2917.37	00.000	- - Dimethyl terephthalate	5%	17.5%	kg	513.84
2917.39	00.000	- - Other	5%	17.5%	kg	513.899
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2918.11	00.000	- - Lactic acid, its salts and esters	5%	17.5%	kg	513.911
2918.12	00.000	- - Tartaric acid	5%	17.5%	kg	513.912
2918.13	00.000	- - Salts and esters of tartaric acid	5%	17.5%	kg	513.913
2918.14	00.000	- - Citric acid	5%	17.5%	kg	513.914
2918.15	00.000	- - Salts and esters of citric acid	5%	17.5%	kg	513.915
2918.16	00.000	- - Gluconic acid, its salts and esters	5%	17.5%	kg	513.921
2918.17	00.000	- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5%	17.5%	kg	513.923
2918.18	00.000	- - Chlorobenzilate (ISO)	5%	17.5%	kg	513.922
2918.19	00.000	- - Other	5%	17.5%	kg	513.929
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.21	00.000	- - Salicylic acid and its salts	5%	17.5%	kg	513.931
2918.22	00.000	- - O-Acetylsalicylic acid, its salts and esters	5%	17.5%	kg	513.932
2918.23	00.000	- - Other esters of salicylic acid and their salts	5%	17.5%	kg	513.939
2918.29	00.000	- - Other	5%	17.5%	kg	513.94
2918.30	00.000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	17.5%	kg	513.95
		- Other:				
2918.91	00.000	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxy-aceticacid), its salts and esters	5%	17.5% 17.5%	kg	513.961
2918.99	00.000	- - Other	5%	17.5%	kg	513.969
		VIII - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR- - SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulpho-nated, nitrated or nitrosated derivatives.				
2919.10	00.000	- Tris (2,3-dibromopropyl) phosphate	5%	17.5%	kg	516.311
2919.90	00.000	- Other	5%	17.5%	kg	516.319
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				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		or nitrosated derivatives:				
2920.11	00.000	- - Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	5%	17.5%	kg	516.391
2920.19	00.000	- - Other	5%	17.5%	kg	516.392
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
2920.21	00.000	- - Dimethyl phosphite	5%	17.5%	kg	516.393
2920.22	00.000	- - Diethyl phosphite	5%	17.5%	kg	516.394
2920.23	00.000	- - Trimethyl phosphate	5%	17.5%	kg	516.395
2920.24	00.000	- - Triethyl phosphite	5%	17.5%	kg	516.396
2920.29	00.000	- - Other	5%	17.5%	kg	516.397
2920.30	00.000	- Endosulfan (ISO)	5%	17.5%	kg	516.398
2920.90	00.000	- Other	5%	17.5%	kg	516.399
		IX - NITROGEN-FUNCTION COMPOUNDS				
29.21		Amine-function compounds.				
		- Acyclic monoamines and their derivatives; salts thereof:				
2921.11	00.000	- - Methylamine, di-or trimethylamine and their salts	5%	17.5%	kg	514.511
2921.12	00.000	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	5%	17.5%	kg	514.512
2921.13	00.000	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	5%	17.5%	kg	514.513
2921.14	00.000	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5%	17.5%	kg	514.514
2921.19	00.000	- - Other	5%	17.5%	kg	514.519
		- Acyclic polyamines and their derivatives; salts thereof:				
2921.21	00.000	- - Ethylenediamine and its salts	5%	17.5%	kg	514.521
2921.22	00.000	- - Hexamethylenediamine and its salts	5%	17.5%	kg	514.522
2921.29	00.000	- - Other	5%	17.5%	kg	514.529
2921.30	00.000	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	5%	17.5%	kg	514.53
		- Aromatic monoamines and their derivatives; salts thereof:				
2921.41	00.000	- - Aniline and its salts	5%	17.5%	kg	514.541
2921.42	00.000	- - Aniline derivatives and their salts	5%	17.5%	kg	514.542
2921.43	00.000	- - Toluidines and their derivatives; salts thereof	5%	17.5%	kg	514.543
2921.44	00.000	- - Diphenylamine and its derivatives; salts thereof	5%	17.5%	kg	514.544
2921.45	00.000	- - 1-Napthylamine (alpha-napthylamine), 2-naphthylamine (beta-napthylamine) and their derivatives; salts thereof	5%	17.5%	kg	514.545
2921.46	00.000	- - Amfetamine (INN), benzfetamine (INN),	5%	17.5%	kg	514.546

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof				
2921.49	00.000	- - Other	5%	17.5%	kg	514.549
		- Aromatic polyamines and their derivatives; salts thereof:				
2921.51	00.000	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	17.5%	kg	514.551
2921.59	00.000	- - Other	5%	17.5%	kg	514.559
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:				
2922.11	00.000	- - Monoethanolamine and its salts	5%	17.5%	kg	514.611
2922.12	00.000	- - Diethanolamine and its salts	5%	17.5%	kg	514.612
2922.14	00.000	- - Dextropropoxyphene (INN) and its salts	5%	17.5%	kg	514.614
2922.15	00.000	- - Triethanolamine	5%	17.5%	kg	514.615
2922.16	00.000	- - Diethanolammonium perfluorooctane sulphonate	5%	17.5%	kg	514.616
2922.17	00.000	- - Methyldiethanolamine and ethyldiethanolamine	5%	17.5%	kg	514.617
2922.18	00.000	- - 2-(N,N-Diisopropylamino) ethanol	5%	17.5%	kg	514.618
2922.19	00.000	- - Other	5%	17.5%	kg	514.619
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:				
2922.21	00.000	- - Aminohydroxynaphthalenesulphonic acids and their salts	5%	17.5%	kg	514.621
2922.29	00.000	- - Other	5%	17.5%	kg	514.629
		- Amino-aldeydes, amino-ketones and amino quinones, other than those containing more than one kind of oxygen function; salts thereof:				
2922.31	00.000	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5%	17.5%	kg	514.631
2922.39	00.000	- - Other	5%	17.5%	kg	514.639
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:				
2922.41	00.000	- - Lysine and its esters; salts thereof	5%	17.5%	kg	514.641
2922.42	00.000	- - Glutamic acid and its salts	5%	17.5%	kg	514.642
2922.43	00.000	- - Anthranilic acid and its salts	5%	17.5%	kg	514.651
2922.44	00.000	- - Tilidine (INN) and its salts	5%	17.5%	kg	514.652
2922.49	00.000	- - Other	5%	17.5%	kg	514.659

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2922.50	00.000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	17.5%	kg	514.67
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.				
2923.10	00.000	- Choline and its salts	5%	17.5%	kg	514.811
2923.20	00.000	- Lecithins and other phosphoaminolipids	5%	17.5%	kg	514.812
2923.30	00.000	- Tetraethylammonium perfluorooctane sulphonate	5%	17.5%	kg	514.813
2923.40	00.000	- Didecyldimethylammonium perfluorooctane sulphonate	5%	17.5%	kg	514.814
2923.90	00.000	- Other	5%	17.5%	kg	514.819
29.24		Carboxyamide-function compounds; amide-function compounds of carbonic acid.				
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:				
2924.11	00.000	- - Meprobamate (INN)	5%	17.5%	kg	514.711
2924.12	00.000	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	17.5%	kg	514.712
2924.19	00.000	- - Other	5%	17.5%	kg	514.719
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:				
2924.21	00.000	- - Ureines and their derivatives; salts thereof	5%	17.5%	kg	514.73
2924.23	00.000	- - 2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	5%	17.5%	kg	514.791
2924.24	00.000	- - Ethinamate (INN)	5%	17.5%	kg	514.792
2924.25	00.000	- - Alachlor (ISO)	5%	17.5%	kg	514.793
2924.29	00.000	- - Other	5%	17.5%	kg	514.799
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.				
		- Imides and their derivatives; salts thereof:				
2925.11	00.000	- - Saccharin and its salts	5%	17.5%	kg	514.821
2925.12	00.000	- - Glutethimide (INN)	5%	17.5%	kg	514.823
2925.19	00.000	- - Other	5%	17.5%	kg	514.829
		- Imines and their derivatives; salts thereof:				
2925.21	00.000	- - Chlordimeform (ISO)	5%	17.5%	kg	514.822
2925.29	00.000	- - Other	5%	17.5%	kg	514.824
29.26		Nitrile-function compounds.				
2926.10	00.000	- Acrylonitrile	5%	17.5%	kg	514.83
2926.20	00.000	- 1-Cyanoguanidine (dicyandiamide)	5%	17.5%	kg	514.841
2926.30	00.000	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2- dimethylamino-4,4-diphenylbutane)	5%	17.5%	kg	514.842
2926.40	00.000	- alpha-Phenylacetoacetonitrile	5%	17.5%	kg	514.843

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2926.90	00.000	- Other	5%	17.5%	kg	514.849
2927.00	00.000	Diazo-, azo- or azoxy-compounds.	5%	17.5%	kg	514.85
2928.00	00.000	Organic derivatives of hydrazine or of hydroxylamine.	5%	17.5%	kg	514.86
29.29		Compounds with other nitrogen function.				
2929.10	00.000	- Isocyanates	5%	17.5%	kg	514.891
2929.90	00.000	- Other	5%	17.5%	kg	514.899
		X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
29.30		Organo-sulphur compounds.				
2930.20	00.000	- Thiocarbamates and dithiocarbamates	5%	17.5%	kg	515.42
2930.30	00.000	- Thiuram mono-, di- or tetrasulphides	5%	17.5%	kg	515.43
2930.40	00.000	- Methionine	5%	17.5%	kg	515.44
2930.60	00.000	- 2-(N,N-Diethylamino)ethanethiol	5%	17.5%	kg	515.492
2930.70	00.000	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	5%	17.5%	kg	515.493
2930.80	00.000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5%	17.5%	kg	515.494
2930.90	00.000	- Other	5%	17.5%	kg	515.495
29.31		Other organo-inorganic compounds.				
2931.10	00.000	- Tetramethyl lead and tetraethyl lead	5%	17.5%	kg	515.51
2931.20	00.000	- Tributyltin compounds	5%	17.5%	kg	515.52
		- Other organo-phosphorous derivatives:				
2931.31	00.000	- - Dimethyl methylphosphonate	5%	17.5%	kg	515.531
2931.32	00.000	- - Dimethyl propylphosphonate	5%	17.5%	kg	515.532
2931.33	00.000	- - Diethyl ethylphosphonate	5%	17.5%	kg	515.533
2931.34	00.000	- - Sodium 3-(trihydroxysilyl)propyl methylphosphonate	5%	17.5%	kg	515.534
2931.35	00.000	- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	5%	17.5%	kg	515.535
2931.36	00.000	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	5%	17.5%	kg	515.536
2931.37	00.000	- - Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	5%	17.5%	kg	515.537
2931.38	00.000	- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)	5%	17.5%	kg	515.538
2931.39	00.000	- - Other	5%	17.5%	kg	515.539
2931.90	00.000	- Other	5%	17.5%	kg	515.59
29.32		Heterocyclic compounds with oxygen hetero-				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		atom(s) only.				
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:				
2932.11	00.000	- - Tetrahydrofuran	5%	17.5%	kg	515.691
2932.12	00.000	- - 2-Furaldehyde (furfuraldehyde)	5%	17.5%	kg	515.692
2932.13	00.000	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	17.5%	kg	515.693
2932.14	00.000	- - Sucralose	5%	17.5%	kg	515.6991
2932.19	00.000	- - Other	5%	17.5%	kg	515.694
2932.20	00.000	- Lactones	5%	17.5%	kg	515.63
		- Other:				
2932.91	00.000	- - Isosafrole	5%	17.5%	kg	515.695
2932.92	00.000	- - 1-(1,3-benzodioxol-5-yl) propan-2-one	5%	17.5%	kg	515.696
2932.93	00.000	- - Piperonal	5%	17.5%	kg	515.697
2932.94	00.000	- - Safrole	5%	17.5%	kg	515.698
2932.95	00.000	- - Tetrahydrocannabinols (all isomers)	5%	17.5%	kg	515.6992
2932.99	00.000	- - Other	5%	17.5%	kg	515.699
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.				
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:				
2933.11	00.000	- - Phenazone (antipyrin) and its derivatives	5%	17.5%	kg	515.711
2933.19	00.000	- - Other	5%	17.5%	kg	515.719
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:				
2933.21	00.000	- - Hydantoin and its derivatives	5%	17.5%	kg	515.72
2933.29	00.000	- - Other	5%	17.5%	kg	515.73
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:				
2933.31	00.000	- - Pyridine and its salts	5%	17.5%	kg	515.741
2933.32	00.000	- - Piperidine and its salts	5%	17.5%	kg	515.742
2933.33	00.000	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5%	17.5%	kg	515.743
2933.39	00.000	- - Other	5%	17.5%	kg	515.749
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:				
2933.41	00.000	- - Levorphanol (INN) and its salts.	5%	17.5%	kg	515.751

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2933.49	00.000	- - Other	5%	17.5%	kg	515.759
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:				
2933.52	00.000	- - Malonylurea (barbituric acid) and its salts	5%	17.5%	kg	515.761
2933.53	00.000	- - Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	5%	17.5%	kg	515.764
2933.54	00.000	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5%	17.5%	kg	515.765
2933.55	00.000	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	17.5%	kg	515.766
2933.59	00.000	- - Other	5%	17.5%	kg	515.762
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:				
2933.61	00.000	- - Melamine	5%	17.5%	kg	515.763
2933.69	00.000	- - Other	5%	17.5%	kg	515.769
		- Lactams:				
2933.71	00.000	- - 6-Hexanelactam (epsilon-caprolactam)	5%	17.5%	kg	515.611
2933.72	00.000	- - Clobazam (INN) and methyprylon (INN)	5%	17.5%	kg	515.612
2933.79	00.000	- - Other lactams	5%	17.5%	kg	515.619
		- Other:				
2933.91	00.000	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	5%	17.5%	kg	515.771
2933.92	00.000	- - Azinphos-methyl (ISO)	5%	17.5%	kg	515.772
2933.99	00.000	- - Other	5%	17.5%	kg	515.779
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.				
2934.10	00.000	- Compounds containing an unfused thiazole ring	5%	17.5%	kg	515.791

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		(whether or not hydrogenated) in the structure				
2934.20	00.000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5%	17.5%	kg	515.792
2934.30	00.000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5%	17.5%	kg	515.78
		- Other:				
2934.91	00.000	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5%	17.5%	kg	515.793
2934.99	00.000	- - Other	5%	17.5%	kg	515.799
29.35		Sulphonamides				
2935.10	00.000	- N-Methylperfluorooctane sulphonamide	5%	17.5%	kg	515.811
2935.20	00.000	- N-Ethylperfluorooctane sulphonamide	5%	17.5%	kg	515.812
2935.30	00.000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	5%	17.5%	kg	515.813
2935.40	00.000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	5%	17.5%	kg	515.814
2935.50	00.000	- Other perfluorooctane sulphonamides	5%	17.5%	kg	515.815
2935.90	00.000	- Other	5%	17.5%	kg	515.819
		XI - PROVITAMINS, VITAMINS AND HORMONES				
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.				
		-Vitamins and their derivatives, unmixed:				
2936.21	00.000	- - Vitamins A and their derivatives	5%	17.5%	kg	541.12
2936.22	00.000	- - Vitamin B1 and its derivatives	5%	17.5%	kg	541.131
2936.23	00.000	- - Vitamin B2 and its derivatives	5%	17.5%	kg	541.132
2936.24	00.000	- - D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	5%	17.5%	kg	541.133
2936.25	00.000	- - Vitamin B6 and its derivatives	5%	17.5%	kg	541.134
2936.26	00.000	- - Vitamin B12 and its derivatives	5%	17.5%	kg	541.135
2936.27	00.000	- - Vitamin C and its derivatives	5%	17.5%	kg	541.14
2936.28	00.000	- - Vitamin E and its derivatives	5%	17.5%	kg	541.15
2936.29	00.000	- - Other vitamins and their derivatives	5%	17.5%	kg	541.16
2936.90	00.000	- Other, including natural concentrates	5%	17.5%	kg	541.17
29.37		Hormones, prostaglandins, thromboxanes and				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.				
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:				
2937.11	00.000	- - Somatotropin, its derivatives and structural analogues.	5%	17.5%	kg	541.541
2937.12	00.000	- - Insulin and its salts.	5%	17.5%	kg	541.542
2937.19	00.000	- - Other	5%	17.5%	kg	541.549
		- Steroidal hormones, their derivatives and structural analogues:				
2937.21	00.000	- - Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrocortisone)	5%	17.5%	kg	541.531
2937.22	00.000	- - Halogenated derivatives of corticosteroidal hormones	5%	17.5%	kg	541.532
2937.23	00.000	- - Oestrogens and progestogens	5%	17.5%	kg	541.533
2937.29	00.000	- - Other	5%	17.5%	kg	541.539
2937.50	00.000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	17.5%	kg	541.56
2937.90	00.000	- Other	5%	17.5%	kg	541.599
		XII - GLYCOSIDES 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.				
2938.10	00.000	- Rutoside (rutin) and its derivatives	5%	17.5%	kg	541.611
2938.90	00.000	- Other	5%	17.5%	kg	541.619
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.				
		- Alkaloids of opium and their derivatives; salts thereof:				
2939.11	00.000	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone(INN), oxymorphone (INN), pholcodine (INN), thebacon	5%	17.5%	kg	541.411

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
		(INN) and thebaine; salts thereof				
2939.19	00.000	- - Other	5%	17.5%	kg	541.419
		- Alkaloids of cinchona and their derivatives; salts thereof:				
2939.20	10.000	- - - Quinine sulphate	5%	17.5%	kg	541.421
2939.20	20.000	- - - Quinine hydrochloride	5%	17.5%	kg	541.422
2939.20	30.000	- - - Quinine dihydrochloride	5%	17.5%	kg	541.423
2939.20	90.000	- - - Other	5%	17.5%	kg	541.429
2939.30	00.000	- Caffeine and its salts	5%	17.5%	kg	541.43
		- Ephedrines and their salts:				
2939.41	00.000	- - Ephedrine and its salts	5%	17.5%	kg	541.441
2939.42	00.000	- - Pseudoephedrine (INN) and its salts	5%	17.5%	kg	541.442
2939.43	00.000	- - Cathine (INN) and its salts	5%	17.5%	kg	541.443
2939.44	00.000	- - Norephedrine and its salts	5%	17.5%	kg	541.444
2939.49	00.000	- - Other	5%	17.5%	kg	541.449
		- Theophylline and aminophylline-(theophylline-ethylenediamine) and their derivatives; salts thereof:				
2939.51	00.000	- - Fenetylline (INN) and its salts	5%	17.5%	kg	541.451
2939.59	00.000	- - Other	5%	17.5%	kg	541.459
		- Alkaldoids of rye ergot and their derivatives; salts thereof:				
2939.61	00.000	- - Ergometrine (INN) and its salts	5%	17.5%	kg	541.461
2939.62	00.000	- - Ergotamine (INN) and its salts	5%	17.5%	kg	541.462
2939.63	00.000	- - Lysergic acid and its salts	5%	17.5%	kg	541.463
2939.69	00.000	- - Other	5%	17.5%	kg	541.469
		- Other, of vegetable origin:				
2939.71		- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5%	17.5%	kg	541.4911
2939.79		- - Other	5%	17.5%	kg	541.499
2939.80		- Other	5%	17.5%	kg	515.7
		XIII - OTHER ORGANIC COMPOUNDS				
2940.00	00.000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	5%	17.5%	kg	516.92
29.41		Antibiotics.				
2941.10	00.000	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	17.5%	kg	541.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
2941.20	00.000	- Streptomycins and their derivatives; salts thereof	5%	17.5%	kg	541.32
2941.30	00.000	- Tetracyclines and their derivatives; salts thereof	5%	17.5%	kg	541.33
2941.40	00.000	- Chloramphenicol and its derivatives; salts thereof	5%	17.5%	kg	541.391
2941.50	00.000	- Erythromycin and its derivatives, salts thereof	5%	17.5%	kg	541.392
2941.90	00.000	- Other	5%	17.5%	kg	541.399
2942.00	00.000	Other organic compounds.	5%	17.5%	kg	516.99

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 (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3. For the purposes of headings 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.

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

(j) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelflife; and

(k) 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;

   (b) As products which have been mixed:

      (1) The products mentioned in (a) above dissolved in water or in other solvents;

      (2) The products mentioned in (a) and (b)(i) above with an added stabiliser necessary for their preservation or transport; and

      (3) The products mentioned in (a), (b)(i) and (b)(2) above with any other additive.

2. 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; artenimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Additional CARICOM Guidelines.

1. Heading 30.03 covers only medicaments consisting of mixtures of constituents for therapeutic or prophylactic uses, which are not in dosage form or in retail packages.

   Heading 30.04 covers only medicaments, whether or not mixtures of constituents for therapeutic or prophylactic uses, which are in dosage form or in retail packings.

   Medicaments, unmixed, not in dosage form or not in retail packings, are classified elsewhere, usually Chapter 29.

   See also Note 3 to this Chapter.

2. Headings 30.03 and 30.04 cover only products officially recognized as having therapeutic value, e.g. those listed in an official pharmacopoeia or proprietary medicines, in the form of gargles, eye drops, ointments, liniments, injections, counter-irritant and other preparations. Products consisting of a mixture of plants or parts of plants or consisting of plants or parts of plants mixed with other substances, used for making herbal infusions or herbal .teas, (e.g., those having laxative, purgative, diuretic or carminative properties), and claimed to

offer relief from ailments or contribute to general health and well-being, are excluded from this Chapter and are usually classified in heading 21.06.

3. This Chapter generally does not cover products considered to be folk or alternative medicine, In addition, foodstuffs or beverages, e.g., dietetic, diabetic or fortified foods, tonic beverages or mineral waters are classified in their own Headings.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
3001.20	00.000	- Extracts of glands or other organs or of their secretions	Free	17.5%	kg	541.622
3001.90	00.000	- Other	Free	17.5%	kg	541.629
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 microorganisms (excluding yeasts) and similar products.				
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes;				
3002.11	00.000	- - Malaria diagnostic test kits	Free	17.5%	kg	541.631
3002.12	00.000	- - Antisera and other blood fractions	Free	17.5%	kg	541.6312
3002.13	00.000	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	17.5%	kg	541.6313
3002.14	00.000	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	17.5%	kg	541.6314
3002.15	00.000	- - Immunological products, put up in measured doses or in forms or packings for retail sale	Free	17.5%	kg	541.6315
3002.19	00.000	- - Other	Free	17.5%	kg	541.6319
3002.20	00.000	- Vaccines for human medicine	Free	17.5%	kg	541.632
3002.30	00	- Vaccines for veterinary medicine:				
3002.30	10.000	- - - Vaccines against foot and mouth disease	Free	17.5%	kg	541.633
3002.30	90.000	- - - Other	Free	17.5%	kg	541.639
3002.90	00.000	- Other	Free	17.5%	kg	541.64
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.				
3003.10	00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
3003.10	10.000	- - - Ampicillin (capsules or oral suspension)	15%	17.5%	kg	542.111
3003.10	20.000	- - - Amoxicillin (capsules or oral suspension)	15%	17.5%	kg	542.112
3003.10	90.000	- - - Other	Free	17.5%	kg	542.119
3003.20	00	- Other, Containing antibiotics:				
3003.20	10.000	- - - Tetracycline (capsules or skin ointment)	15%	17.5%	kg	542.121
3003.20	20.000	- - - Chloraphenicol (capsules, oral suspension or optic drops)	15%	17.5%	kg	542.122
3003.20	30.000	- - - Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	17.5%	kg	542.123
3003.20	40.000	- - - Nystatin (skin cream or skin ointment)	15%	17.5%	kg	542.124
3003.20	90.000	- - - Other	Free	17.5%	kg	542.129
		- Other, containing hormones or other products of heading 29.37:				
3003.31	00.000	- - Containing insulin (see Additional CARICOM Guideline 1)	Free	17.5%	kg	542.21
3003.39	00.000	- - Other (see Additional CARICOM Guideline 1)	Free	17.5%	kg	542.22
		- Other, containing alkaloids or derivatives thereof:				
3003.41	00.000	- - Containing ephedrine or its salts	Free	17.5%	kg	542.311
3003.42	00.000	- - Containing pseudoephedrine (INN) or its salts	Free	17.5%	kg	542.312
3003.43	00.000	- - Containing norephedrine or its salts	Free	17.5%	kg	542.313
3003.49	00.000	- - - Other	15%	17.5%	kg	542.319
3003.60	00.000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	17.5%	kg	542.9112
3003.90	00	- Other:				
3003.90	10.000	- - - Containing paludrin (or 1-(p-chlorophenyl)-5-isopropyl-biguanide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of Malaria, not containing antibiotics, hormones or alkaloids; containing salvarsan (or arsphenamine) (see Additional CARICOM Guideline 1)	Free	17.5%	kg	542.911
3003.90	20.000	- - - Containing vitamin A, D1, D2, D3 and injectibles or other products of heading 29.36, not containing antiniotics, hormones or alkaloids (see Additional CARICOM Guideline 1)	15%	17.5%	Kg	542.912
3003.90	30.000	- Other vitamins	15%	17.5%	kg	542.913

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3003.90	40.000	- - - Containing paracetamol, aspirin, ibuprofen and indomethacin (see Additional CARICOM Guideline 1)	15%	17.5%	kg	542.914
3003.90	50.000	- - - Containing other analgesics (see Additional CARICOM Guideline 1)	15%	17.5%	kg	542.915
3003.90	60.000	- - - Containing sulpha drugs (see Additional CARICOM Guideline 1)	15%	17.5%	kg	542.916
3003.90	70.000	- - - Containing coughs and cold preparations; antacids (see Additional CARICOM Guideline 1)	15%	17.5%	kg	542.917
3003.90	80.000	- - - Containing salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate (see Additional CARICOM Guideline 1)	15%	17.5%	kg	542.918
3003.90	90.000	- - - Other (see Additional CARICOM Guideline 1)	15%	17.5%	kg	542.919
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.				
3004.10	00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
3004.10	10.000	- - - Containing ampicillin (capsules or oral suspension)	15%	17.5%	kg	542.131
3004.10	20.000	- - - Containing amoxicillin (capsules or oral suspension)	15%	17.5%	kg	542.132
3004.10	90.000	- - - Other (see Additional CARICOM Guideline 1)	Free	17.5%	kg	542.139
3004.20	00	- Other, containing antibiotics:				
3004.20	10.000	- - - Containing tetracycline (capsules or skin ointment)	15%	17.5%	kg	542.191
3004.20	20.000	- - - Containing chloramphenicol (capsules, oral suspension or optic drops)	15%	17.5%	kg	542.192
3004.20	30.000	- - - Containing griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	17.5%	kg	542.193
3004.20	40.000	- - - Containing nystatin (skin cream or skin ointment)	15%	17.5%	kg	542.194
3004.20	90.000	- - - Other (see Additional CARICOM Guideline 1)	Free	17.5%	kg	542.199
		- Other, containing hormones or other products of heading 29.37:				
3004.31	00.000	- - Containing insulin	Free	17.5%	kg	542.23
3004.32	00.000	- - Containing corticosteroid hormones, their derivatives or structural analogues	Free	17.5%	kg	542.24
3004.39	00.000	- - Other (see Additional CARICOM Guideline 1)	Free	17.5%	kg	542.29

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Other, containing alkaloids or derivatives thereof:				
3004.41	00.000	- - Containing ephedrine or its salts	Free	17.5%	kg	542.3211
3004.42	00.000	- - Containing pseudoephedrine (INN) or its salts	Free	17.5%	kg	542.3212
3004.43	00.000	- - Containing norephedrine or its salts	Free	17.5%	kg	542.3213
3003.49	00	- - Other				
3004.49	10.000	- - - Containing quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs	Free	17.5%	kg	542.321
3004.49	90.000	- - - Other (see Additional CARICOM Guideline 1)	Free	17.5%	kg	542.329
		- Other, containing vitamins or other products of heading 29.36		17.5%		
3004.50	10.000	- - - Containing vitamins A, D1, D2, D3 and injectibles	15%	17.5%	kg	542.921
3004.50	90.000	- - - Containing other vitamins	15%	17.5%	kg	542.922
3004.60	00.000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	15%	17.5%	kg	542.9311
3004.90	10.000	- - - Containing paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; containing salvarsan (or arsphenamine) (see Additional CARICOM Guideline 1)	Free	17.5%	kg	542.931
3004.90	20.000	- - - Containing paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	17.5%	kg	542.932
3004.90	30.000	- - - Containing other analgesics	15%	17.5%	kg	542.933
3004.90	40.000	- - - Containing sulpha drugs	15%	17.5%	kg	542.934
3004.90	50.000	- - - Containing other coughs and cold preparations; containing antacids	15%	17.5%	kg	542.935
3004.90	60.000	- - - Containing salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; containing propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; containing diazepam or thioridazine; containing chlorpropamide, prednisolone or dexamethasone; oral rehydration powder; containing pilocarpine nitrate, timolol maleate or atropine sulphate	15%	17.5%	kg	542.936
3004.90	70.000	- - - Soft candles	10%	17.5%	kg	542.937
3004.90	90.000	- - - Other	15%	17.5%	kg	542.939

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
3005.10	00.000	- Adhesive dressings and other articles having an adhesive layer	10%	17.5%	kg	541.911
3005.90	00.000	- Other	10%	17.5%	kg	541.919
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.				
3006.10	00.000	- 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	Free	17.5%	kg	541.991
3006.20	00.000	- Blood-grouping reagents	Free	17.5%	kg	541.92
3006.30	00.000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	17.5%	kg	541.93
3006.40	00.000	- Dental cements and other dental fillings; bone reconstruction cements	Free	17.5%	kg	541.992
3006.50	00.000	- First-aid boxes and kits	Free	17.5%	kg	541.993
3006.60	00.000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	17.5%	kg	541.994
3006.70	00.000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments	Free	17.5%	kg	541.995
3006.90	00	- Other:				
3006.91	00.000	- - Appliances identifiable for ostomy use	Free	17.5%	kg	541.997
3006.92	00.000	- - Waste pharmaceuticals	Free	17.5%	kg	541.996

CHAPTER 31

FERTILISERS

Notes.

1. This Chapter does not cover :

(a) Animal blood of heading 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(a) Goods which answer to one or other of the descriptions given below:

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(a) Goods which answer to one or other of the descriptions given below :

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(a) Goods which answer to one or other of the descriptions given below :

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogen-orthophosphate (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 fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
3101.00	00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free		kg	272.1
31.02		Mineral or chemical fertilizers, nitrogenous.				
3102.10	00.000	- Urea, whether of not in aqueous solution	10%	17.5%	kg	562.16
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and Ammonium nitrate:				
3102.21	00.000	- - Ammonium sulphate	Free	17.5%	kg	562.13
3102.29	00.000	- - Other	Free	17.5%	kg	562.12
3102.30	00.000	- Ammonium nitrate, whether or not in aqueous solution	Free	17.5%	kg	562.11
3102.40	00.000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	17.5%	kg	562.191
3102.50	00.000	- Sodium nitrate	Free	17.5%	kg	272.2
3102.60	00.000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	17.5%	kg	562.14
3102.80	00.000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	17.5%	kg	562.17
3102.90	00	- Other, including mixtures not specified in the foregoing sub headings:				
3102.90	10.000	- Other ammonium-based fertilizers	Free	17.5%	kg	562.192
3102.90	90.000	- Other	Free	17.5%	kg	562.199
31.03		Mineral or chemical fertilizers, phosphatic.				
		- Superphosphates				
3103.11	00.000	Containing by weight 35% or more of diphosphorus pentaoxide (P205)	Free	17.5%	kg	562.221
3103.19	00.000	- - Other	Free	17.5%	kg	562.222
3103.90	00.000	- Other	Free	17.5%	kg	562.29
31.04		Mineral or chemical fertilizers, potassic.				
3104.20	00.000	- Potassium chloride	Free	17.5%	kg	562.31
3104.30	00.000	- Potassium sulphate	Free	17.5%	kg	562.32
3104.90	00.000	- Other	Free	17.5%	kg	562.39
31.05		Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.				
3105.10	00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:				
3105.10	10.000	- - - Ammonium-based fertilizers	Free	17.5%	kg	562.961
3105.10	90.000	- - - Other	Free	17.5%	kg	562.969
3105.20	00.000	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	17.5%	kg	562.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT(S)	SITC REV 4
3105.30	00.000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	17.5%	kg	562.93
3105.40	00.000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen- orthophosphate (diammonium phosphate)	Free	17.5%	kg	562.94
		- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:				
3105.51	00.000	- - Containing nitrates and phosphates	Free	17.5%	kg	562.951
3105.59	00.000	- - Other	Free	17.5%	kg	562.959
3105.60	00.000	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	17.5%	kg	562.92
3105.90	00.000	- Other	Free	17.5%	kg	562.99

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes.

1. This Chapter does not cover :

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5. The expression “colouring matter” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression “stamping foils” in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet ofany material.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		17.5% 17.5%		
3201.10	00.000	- Quebracho extract	5%	17.5%	kg	532.211
3201.20	00.000	- Wattle extract	5%	17.5%	kg	532.212
3201.90	00.000	- Other	5%	17.5%	kg	532.219
32.02		Synthetic organic tanningsubstances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		17.5% 17.5% 17.5% 17.5% 17.5%		
3202.10	00.000	- Synthetic organic tanning substances	5%	17.5%	kg	532.31
3202.90	00.000	- Other	5%	17.5%	kg	532.32
3203.00		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.		17.5% 17.5% 17.5% 17.5% 17.5% 17.5%		
3203.00	10.000	- - - Logwood extracts	15%	17.5%	kg	532.221
3203.00	20.000	- - - Fustic extracts	5%	17.5%	kg	532.222
3203.00	90.000	- - - Other	5%	17.5%	kg	532.229
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.		17.5% 17.5% 17.5% 17.5% 17.5% 17.5% 17.5%		
		- Synthetic organic colouring matter, and preparations based thereon as specified in Note 3 to this Chapter:		17.5% 17.5% 17.5%		
3204.11	00.000	- - Disperse dyes and preparations based thereon	5%	17.5%	kg	531.11
3204.12	00.000	- - Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	17.5% 17.5% 17.5%	kg	531.12
3204.13	00.000	- - Basic dyes and preparations based thereon	5%	17.5%	kg	531.13
3204.14	00.000	- - Direct dyes and preparations based thereon	5%	17.5%	kg	531.14
3204.15	00.000	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	17.5% 17.5%	kg	531.15
3204.16	00.000	- - Reactive dyes and preparations based thereon	5%	17.5%	kg	531.16
3204.17	00.000	- - Pigments and preparations based thereon	5%	17.5%	kg	531.17
3204.19	00.000	- - Other, including mixtures of colouring matter of two or more of the sub headings 3204.11 to 3204.19	5%	17.5% 17.5% 17.5%	kg	531.19

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3204.20	00.000	- Synthetic organic products of a kind used as fluorescent brightening agents	5%	17.5%	kg	531.211
3204.90	00.000	- Other	5%	17.5%	kg	531.219
3205.00	00.000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5%	17.5%	kg	531.22
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:				
3206.11	00.000	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%	17.5%	kg	533.111
3206.19	00.000	- - Other	5%	17.5%	kg	533.119
3206.20	00.000	- Pigments and preparations based on chromium compounds	5%	17.5%	kg	533.12
		- Other colouring matter and other preparations:				
3206.41	00.000	- - Ultramarine and preparations based thereon	5%	17.5%	kg	533.14
3206.42	00.000	- - Lithopone and other pigments and preparations based on zinc sulphide	5%	17.5%	kg	533.15
3206.49	00.000	- - Other	5%	17.5%	kg	533.17
3206.50	00.000	- Inorganic products of a kind used as luminophores	5%	17.5%	kg	533.18
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 of flakes.				
3207.10	00.000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	17.5%	kg	533.511
3207.20	00.000	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	17.5%	kg	533.512
3207.30	00.000	- Liquid lustres and similar preparations	5%	17.5%	kg	533.513
3207.40	00.000	- Glass frit and other glass, in the form of powder, granules or flakes	5%	17.5%	kg	533.514
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.				
3208.10	00	- Based on polyesters:				
3208.10	10.000	- - - Automotive paints	15%	17.5%	kg / l	533.4211
3208.10	20.000	- - - Marine paints	15%	17.5%	kg / l	533.4212
3208.10	30.000	- - - Enamels	15%	17.5%	kg / l	533.4213
3208.10	40.000	- - - Other paints	15%	17.5%	kg / l	533.4214

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3208.10	50.000	- - - Marine varnishes (including lacquers)	15%	17.5%	kg / l	533.4215
3208.10	60.000	- - - Other varnishes (including lacquers)	15%	17.5%	kg / l	533.4216
3208.10	90.000	- - - Other	15%	17.5%	kg / l	533.4219
3208.20	00	- Based on acrylic or vinyl polymers:				
3208.20	10.000	- - - Automotive paints	15%	17.5%	kg / l	533.4221
3208.20	20.000	- - - Marine paints	15%	17.5%	kg / l	533.4222
3208.20	30.000	- - - Enamels	15%	17.5%	kg / l	533.4223
3208.20	40.000	- - - Other paints	15%	17.5%	kg / l	533.4224
3208.20	50.000	- - - Marine varnishes (including lacquers)	15%	17.5%	kg / l	533.4225
3208.20	60.000	- - - Other varnishes (including lacquers)	15%	17.5%	kg / l	533.4226
3208.20	90.000	- - - Other	15%	17.5%	kg / l	533.4229
3208.90	10	- Other:				
3208.90	10.000	- - - Automotive paints	15%	17.5%	kg / l	533.4291
3208.90	20.000	- - - Marine paints	15%	17.5%	kg / l	533.4292
3208.90	30.000	- - - Enamels	15%	17.5%	kg / l	533.4293
3208.90	40.000	- - - Other paints	15%	17.5%	kg / l	533.4294
3208.90	50.000	- - - Marine varnishes (including lacquers)	15%	17.5%	kg / l	533.4295
3208.90	60.000	- - - Other varnishes (including lacquers)	15%	17.5%	kg / l	533.4296
3208.90	90.000	- - - Other	15%	17.5%	kg / l	533.4299
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.				
3209.10	00	- Based on acrylic or vinyl polymers:				
3209.10	10.000	- - - Paints	15%	17.5%	kg / l	533.411
3209.10	20.000	- - - Enamels	15%	17.5%	kg / l	533.412
3209.10	30.000	- - - Varnishes (including lacquers)	15%	17.5%	kg / l	533.413
		- Other:				
3209.90	10.000	- - - Paints	15%	17.5%	kg / l	533.414
3209.90	20.000	- - - Enamels	15%	17.5%	kg / l	533.415
3209.90	30.000	- - - Varnishes (including lacquers)	15%	17.5%	kg / l	533.419
3210.00	00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.				
3210.00	10.000	- - - Water-thinned paints (emulsion paints or dispersion paints)	15%	17.5%	kg / l	533.431
3210.00	20.000	- - - Distempers, dry	15%	17.5%	kg / l	533.432
3210.00	30.000	- - - Enamels	15%	17.5%	kg / l	533.433
3210.00	40.000	- - - Other paints	15%	17.5%	kg / l	533.434
3210.00	50.000	- - - Marine varnishes (including lacquers)	15%	17.5%	kg / l	533.435
3210.00	60.000	- - - Other varnishes (including lacquers)	15%	17.5%	kg / l	533.436
3210.00	70.000	- - - Prepared water pigments of a kind used for finishing leather	5%	17.5%	kg / l	533.437
3211.00	00.000	Prepared driers.	5%	17.5%	kg / l	533.53

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
3212.10	00.000	- Stamping foils	5%	17.5%	kg	533.441
3212.90	00	- Other:				
3212.90	20.000	- - - Dyes and other colouring matter put up in forms or packings for retail sale	5%	17.5%	kg	533.443
3212.90	90.000	- - - Other	5%	17.5%	kg	533.449
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.				
3213.10	00.000	- Colours in sets	5%	17.5%	kg	533.521
3213.90	00.000	- Other	5%	17.5%	kg	533.529
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.				
3214.10	00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:				
3214.10	10.000	- - - Mastics	5%	17.5%	kg	553.541
3214.10	20.000	- - - Painters' fillings	15%	17.5%	kg	533.542
3214.10	30.000	- - - Glaziers' linseed oil putty	15%	17.5%	kg	533.543
3214.10	40.000	- - - Other glaziers' putty	15%	17.5%	kg	533.544
3214.10	50.000	- - - Grafting putty (motor body filler)	15%	17.5%	kg	533.545
3214.10	90.000	- - - Other	5%	17.5%	kg	533.546
3214.90	00.000	- Other	5%	17.5%	kg	533.549
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.				
		- Printing ink:				
3215.11	00.000	- - Black	15%	17.5%	kg	533.21
3215.19	00.000	- - Other	15%	17.5%	kg	533.29
3215.90	00	- Other:				
3215.90	10.000	- - - Writing or drawing ink	15%	17.5%	kg	895.911
3215.90	90.000	- - - Other	10%	17.5%	kg	895.919

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:
   (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;

   (b) Soap or other products of heading 34.01; or

   (c) Gum, wood or sulphate 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.				
		- Essential oils of citrus fruit:				
3301.12	00.000	- - Of orange	15%	17.5%	kg / l	551.312
3301.13	00.000	- - Of lemon	5%	17.5%	kg / l	551.313
3301.19	00	- - Other:				
3301.19	10.000	- - - Of grapefruit	15%	17.5%	kg / l	551.315
3301.19	20.000	- - - Of lime	15%	17.5%	kg / l	551.314
3301.19	90.000	- - - Other	5%	17.5%	kg / l	551.319
		- Essential oils other than those of citrus fruit:				
3301.24	00.000	- - Of peppermint (Mentha piperita)	5%	17.5%	kg / l	551.324
3301.25	00.000	- - Of other mints	5%	17.5%	kg / l	551.325
3301.29	00	- - Other:				
3301.29	10.000	- - - Of bay	15%	17.5%	kg / l	551.3295
3301.29	20.000	- - - Of clove	15%	17.5%	kg / l	551.3296
3301.29	30.000	- - - Of ginger	5%	17.5%	kg / l	551.3291
3301.29	40.000	- - - Of nutmeg	15%	17.5%	kg / l	551.3292
3301.29	50.000	- - - Of patchouli	15%	17.5%	kg / l	551.3293
3301.29	60.000	- - - Of pimento	5%	17.5%	kg / l	551.3294
3301.29	90.000	- - - Other	5%	17.5%	kg / l	551.3299
3301.30	00.000	- Resinoids	5%	17.5%	kg / l	551.33
3301.90	00	- Other:				
3301.90	10.000	- - - Aqueous distillates and aqueous solutions of essential oils	5%	17.5%	kg / l	551.351
3301.90	90.000	- - - Other	5%	17.5%	kg / l	551.359
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.				
3302.10	00	- Of a kind used in the food or drink industries:				
3302.10	10.000	- - - Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	17.5%	kg	551.411
3302.10	20.000	- - - Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	5%	17.5%	kg	551.412
3302.10	90.000	- - - Other	5%	17.5%	kg / l	551.419
3302.90	00.000	- Other	5%	17.5%	kg / l	551.49
3303.00	00	Perfumes and toilet waters.				
3303.00	10.000	- - - Bay rum	20%	17.5%	kg / l	553.11

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3303.00	90.000	- - - Other	20%	17.5%	kg / l	553.19
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.				
3304.10	00.000	- Lip make-up preparations	20%	17.5%	kg	553.21
3304.20	00.000	- Eye make-up preparations	20%	17.5%	kg	553.22
3304.30	00.000	- Manicure or pedicure preparations	20%	17.5%	kg	553.23
		- Other:				
3304.91	00.000	- - Powders, whether or not compressed	20%	17.5%	kg	553.24
3304.99	00	- - Other:				
3304.99	10.000	- - - Sunscreen or sun tan preparations	20%	17.5%	kg	553.25
3304.99	90.000	- - - Other	20%	17.5%	kg	553.29
33.05		Preparations for use on the hair.				
3305.10	00.000	- Shampoos	20%	17.5%	kg	553.31
3305.20	00.000	- Preparations for permanent waving or straightening	20%	17.5%	kg	553.32
3305.30	00.000	- Hair lacquers	20%	17.5%	kg	553.33
3305.90	00.000	- Other	20%	17.5%	kg	553.39
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.				
3306.10	00	- Dentifrices:				
3306.10	10.000	- - - Toothpastes	20%	17.5%	kg	553.41
3306.10	90.000	- - - Other	20%	17.5%	kg	553.42
3306.20	00.000	- Yarn used to clean between the teeth (dental floss)	20%	17.5%	kg	553.43
3306.90	00.000	- Other	20%	17.5%	kg	553.49
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 deodorizers, whether or not perfumed or having disinfectant properties.				
3307.10	00.000	- Pre-shave, shaving or after-shave preparations	20%	17.5%	kg	553.51
3307.20	00.000	- Personal deodorants and anti-perspirants	20%	17.5%	kg	553.52
3307.30	00.000	- Perfumed bath salts and other bath preparations	20%	17.5%	kg	553.53
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:				
3307.41	00.000	- - "Agarbatti" and other odoriferous preparations which operate by burning	20%	17.5%	kg	553.541
3307.49	00.000	- - Other	20%	17.5%	kg	553.549
3307.90	00.000	- Other	20%	17.5%	kg	553.59

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes.

1. This Chapter does not cover:

   (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 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 3307).

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

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

   (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

   (b) reduce the surface tension of water to 4.5 x io^{-2} N/m (45 dyne/cm) or less.

4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Products obtained by mixing different waxes;

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34-05, 38.09, etc.).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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 non-wovens, impregnated, coated or covered with soap or detergent.				
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:				
		- - For toilet use (including medicated products):				
3401.11	10.000	- - - Medicated soap	40%	17.5%	kg	554.111
3401.11	20.000	- - - Other, in the form of bars, cakes, moulded pieces or shapes	40%	17.5%	kg	554.112
3401.11	90.000	- - - Other	40%	17.5%	kg	554.119
		- - Other:				
3401.19	10.000	- - - In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	40%	17.5%	kg	554.151
3401.19	90.000	- - - Other	40%	17.5%	kg	554.159
		- Soap in other forms:				
3401.20	10.000	- - - Industrial soaps	5%	17.5%	kg	554.191
3401.20	90.000	- - - Other	40%	17.5%	kg	554.199
3401.30	00.000	- 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	20%	17.5%	kg	554.226
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:				
3402.11	00	- - Anionic:				
3402.11	10.000	- - - Put up for retail sale	20%	17.5%	kg	554.211
3402.11	90.000	- - - Other	5%	17.5%	kg	554.212
3402.12	00	- - Cationic:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3402.12	10.000	- - - Put up for retail sale	20%	17.5%	kg	554.213
3402.12	90.000	- - - Other	5%	17.5%	kg	554.214
3402.13	00	- - Non-ionic:				
3402.13	10.000	- - - Put up for retail sale	20%	17.5%	kg	554.215
3402.13	90.000	- - - Other	5%	17.5%	kg	554.216
3402.19	00	- - Other:				
3402.19	10.000	- - - Put up for retail sale	20%	17.5%	kg	554.217
3402.19	90.000	- - - Other	5%	17.5%	kg	554.219
3402.20	00	- Preparations put up for retail sale:				
3402.20	10.000	- - - Dish washing liquids	20%	17.5%	kg	554.221
3402.20	20.000	- - - Other liquid detergents	20%	17.5%	kg	554.222
3402.20	30.000	- - - Other detergents	20%	17.5%	kg	554.223
3402.20	40.000	- - - Liquid bleaches	20%	17.5%	kg	554.224
3402.20	50.000	- - - Other bleaches	20%	17.5%	kg	554.225
3402.20	60.000	- - - Laundry blue	5%	17.5%	kg	554.227
3402.20	90.000	- - - Other	20%	17.5%	kg	554.229
3402.90	00	- Other:				
3402.90	10.000	- - - Liquid detergents	20%	17.5%	kg	554.231
3402.90	20.000	- - - Other detergents	20%	17.5%	kg	554.232
3402.90	90.000	- - - Other	20%	17.5%	kg	554.239
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.				
		- Containing petroleum oils or oils obtained from bituminous minerals:				
3403.11	00.000	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5%	17.5%	kg	597.71
3403.19	00.000	- - Other	5%	17.5%	kg	597.72
		- Other:				
3403.91	00.000	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5%	17.5%	kg	597.73
3403.99	00.000	- - Other	5%	17.5%	kg	597.74
34.04		Artificial waxes and prepared waxes.				
3404.20	00.000	- Of poly (oxyethylene) (polyethylene glycol)	5%	17.5%	kg	598.35

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3404.90	00.000	- Other	5%	17.5%	kg	598.39
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.				
3405.10	00.000	- Polishes, creams and similar preparations for footwear or leather	20%	17.5%	kg	554.31
3405.20	00.000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	17.5%	kg	554.32
3405.30	00.000	- Polishes and similar preparations for coachwork, other than metal polishes	20%	17.5%	kg	554.33
3405.40	00.000	- Scouring pastes and powders and other scouring preparations	20%	17.5%	kg	554.34
3405.90	00	- Other:				
3405.90	10.000	- - - Metal polishes	20%	17.5%	kg	554.351
3405.90	90.000	- - - Other	20%	17.5%	kg	554.359
3406.00	00	Candles, tapers and the like.				
3406.00	10.000	- - - Candles of tallow	20%	17.5%	kg	899.311
3406.00	20.000	- - - Decorative candles of paraffin wax	20%	17.5%	kg	899.312
3406.00	30.000	- - - Other candles of paraffin wax	20%	17.5%	kg	899.313
3406.00	40.000	- - - Other candles	20%	17.5%	kg	899.314
3406.00	90.000	- - - Other	20%	17.5%	kg	899.319
3407.00		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).				
3407.00	10.000	- - - Modelling pastes	5%	17.5%	kg	598.951
3407.00	90.000	- - - Other	5%	17.5%	kg	598.959

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes.

1. This Chapter does not cover:

   (a) Yeasts (heading 21.02);

   (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

   (c) Enzymatic preparations for pre-tanning (heading 32.02);

   (d) Enzymatic soaking or washing preparations or other products of Chapter 345

   (e) Hardened proteins (heading 39.13); or

   (f) Gelatin products of the printing industry (Chapter 49)

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
35.01		Casein, caseinates and other casein derivatives; casein glues.				
3501.10	00.000	- Casein	5%	17.5%	kg	592.21
3501.90	00	- Other:				
3501.90	10.000	- - - Casein glues	15%	17.5%	kg	592.221
3501.90	90.000	- - - Other	5%	17.5%	kg	592.229
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:				
3502.11	00.000	- - Dried	5%	17.5%	kg	025.31
3502.19	00.000	- - Other	5%	17.5%	kg	025.39
3502.20	00.000	- Milk albumin, including concentrates of two or more whey proteins	5%	17.5%	kg	592.231
3502.90	00.000	- Other	5%	17.5%	kg	592.239
3503.00		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	5%	17.5%	kg	592.24
3504.00		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5%	17.5%	kg	592.25
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.				
3505.10	00.000	- Dextrins and other modified starches	5%	17.5%	kg	592.26
3505.20	00.000	- Glues	5%	17.5%	kg	592.27
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.				
3506.10	00.000	- 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	15%	17.5%	kg	592.291
		- Other:				
3506.91	00.000	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	15%	17.5%	kg	592.292
3506.99	00.000	- - Other	15%	17.5%	kg	592.299
35.07		Enzymes; prepared enzymes not elsewhere specified or included.				
3507.10	00.000	- Rennet and concentrates thereof	5%	17.5%	kg	516.911
3507.90	00	- Other:				
3507.90	10.000	- - - Enzymes	5%	17.5%	kg	516.912
3507.90	20.000	- - - Prepared enzymes not elsewhere specified or included, for tenderizing meat	5%	17.5%	kg	516.913
3507.90	90.000	- - - Other	5%	17.5%	kg	516.919

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. The expression "articles of combustible materials" in heading 36.06 applies only to:

   (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

   (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

   (c) Resin torches, firelighters and the like.

Additional CARICOM Guidelines.

1. In Tariff Items 3605.00.10 and 3605.00.20, the rate of duty is based on units of kg /100 containers.

2. In Tariff Items 3605.00.30 and 3605.00. 40, the rate of duty is based on units of kg /1000 matches.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	POWDER MAG FEES	VAT RATE	UNIT	SITC REV 4
3601.00	00.000	Propellant powders.	5%	$0.55 per kilo annually	17.5%	kg	593.11
3602.00	00.000	Prepared explosives, other than propellant powders.	5%	$0.55 per kilo annually	17.5%	kg	593.12
3603.00	00.000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	5%	$0.55 per kilo annually	17.5%	kg	593.2
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.					
3604.10	00.000	- Fireworks	20%		17.5%	kg	593.31
3604.90	00	- Other:					
3604.90	10.000	- - - Rain rockets	Free		17.5%	kg	593.331
3604.90	20.000	- - - Warning and distress signals	Free		17.5%	kg	593.332
3604.90	90.000	- - - Other	20%		17.5%	kg	593.339
3605.00		Matches, other than pyrotechnic articles of heading 36.04.					
3605.00	10.000	- - - In containers of 30 matches or less	20%		17.5%	kg/100	899.321
3605.00	20.000	- - - In containers of more than 30 matches but not more than 60 matches	20%		17.5%	kg/100	899.322
3605.00	30.000	- - - In containers of more than 60 matches but not more than 70 matches	20%		17.5%	kg/1000	899.323
3605.00	40.000	- - - In containers of more than 70 matches	20%		17.5%	kg/1000	899.324
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.					
3606.10	00.000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm	5%		17.5%	kg	899.34
3606.90	00.000	- Other	5%		17.5%	kg	899.39

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
37.01		Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.				
3701.10	00.000	- For X-ray	5%	17.5%	kg/m2	882.21
3701.20	00.000	- Instant print film	5%	17.5%	kg	882.22
3701.30	00.000	- Other plates and film, with any side exceeding 255 mm	5%	17.5%	kg/m2	882.23
		- Other:				
3701.91	00.000	- - For colour photography (polychrome)	5%	17.5%	kg	882.24
3701.99	00.000	- - Other	5%	17.5%	kg/m2	882.29
37.02		Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.				
3702.10	00.000	- For X-ray	5%	17.5%	kg/m2	882.31
		- Other film, without perforations, of a width not exceeding 105 mm:				
3702.31	00.000	- - For colour photography (polychrome)	20%	17.5%	Kg / u	882.331
3702.32	00.000	- - Other, with silver halide emulsion	20%	17.5%	kg/m2	882.3332
3702.39	00.000	- - Other	20%	17.5%	kg/m2	882.339
		- Other film, without perforations, of a width exceeding 105 mm:				
3702.41	00.000	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	17.5%	kg/m2	882.341
3702.42	00.000	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	17.5%	kg/m2	882.342
3702.43	00.000	- - Of a width exceeding 610 mm not exceeding 200 m	20%	17.5%	kg/m2	882.343
3702.44	00.000	- - Of a width exceeding 105 mm but not exceeding 610 mm	20%	17.5%	kg/m2	882.344
		- Other film, for colour photography (polychrome):				
3702.52	00.000	- - Of a width not exceeding 16 mm	20%	17.5%	kg/m	882.352
3702.53	00.000	- Of a width exceeding 16 mm but not exceeding 35mm and of a length not exceding 30m, for slides	20%	17.5%	kg/m	882.353
3702.54	00.000	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	17.5%	kg/m	882.354
3702.55	00.000	Of a width exceeding 16 mm but not exceeding 35 and of a length exceeding 30m	5%	17.5%	kg/m	882.355
3702.56	00.000	- - Of a width exceeding 35 mm	20%	17.5%	kg/m	882.356
		- Other:				
3702.96	00.000	Of a width not exceeding 35 mm and of a length not exceeding 30m	5%	17.5%	kg/m	882.394
3702.97	00.000	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	5%	17.5%	kg/m	882.395
3702.98	00.000	- - Of a width exceeding 35 mm	20%	17.5%	kg/m	882.399
37.03		Photographic paper, paperboard and textiles, sensitized, unexposed.				
3703.10	00.000	- In rolls of a width exceeding 610 mm	5%	17.5%	kg	882.41

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3703.20	00.000	- Other, for colour photography (polychrome)	5%	17.5%	kg	882.42
3703.90	00.000	- Other	5%	17.5%	kg	882.49
3704.00	00.000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	5%	17.5%	kg	882.5
3705.00	00.000	Photographic plates and film, exposed and developed, other than cinematographic film.	5%	17.5%	kg	882.6
3706.10	00.000	- Of a width of 35 mm or more	10%	17.5%	kg/m	883.1
3706.90	00.000	- Other	10%	17.5%	kg/m	883.9
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.				
3707.10	00.000	- Sensitising emulsions	5%	17.5%	kg	882.11
3707.90	00.000	- Other	5%	17.5%	kg	882.19

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 38.13);

      (4) Certified reference materials specified in Note 2 below;

      (5) Products specified in Note 3 (a) or 3 (c) below;

   (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

   (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);

   (d) Medicaments (heading 30.03 or 30.04); or

   (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the

methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature -

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, 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).

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).

6. For the purposes of heading 38.25, the expression "other wastes" applies to:

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

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 fats and oils whether or not used.

Subheading Notes.

1. Subheadings 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), i,i,i-trichloro-2,2-bis(p- chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl- parathion); 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.

Subheading 3808.59 also covers dustable powder formulations containing mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. Subheadings 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), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

3. Subheadings 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), i,i,i-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), l^S^S^-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 subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
3801.10	00.000	- Artificial graphite	5%	17.5%	kg	598.611
3801.20	00.000	- Colloidal or semi-colloidal graphite	5%	17.5%	kg	598.612
3801.30	00.000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5%	17.5%	kg	598.613
3801.90	00.000	- Other	5%	17.5%	kg	598.619
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.				
3802.10	00.000	- Activated carbon	5%	17.5%	kg	598.64
3802.90	00.000	- Other	5%	17.5%	kg / l	598.65
3803.00	00.000	Tall oil, whether or not refined.	5%	17.5%	kg / l	598.11
3804.00	00.000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	5%	17.5%	kg	598.12
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.				
3805.10	00.000	- Gum, wood or sulphate turpentine oils	5%	17.5%	kg / l	598.131
3805.90	00	- Other:				
3805.90	10.000	- - - Pine oil	5%	17.5%	kg / l	598.132
3805.90	90.000	- - - Other	5%	17.5%	kg / l	598.139
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.				
3806.10	00.000	- Rosin and resin acids	5%	17.5%	kg	598.141
3806.20	00.000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	17.5%	kg	598.142
3806.30	00.000	- Ester gums	5%	17.5%	kg	598.143
3806.90	00.000	- Other	5%	17.5%	kg	598.149
3807.00	00.000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	5%	17.5%	kg / l	598.18
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).				
		- Goods specified in Subheading Note 1 to this Chapter				
3808.52	00.000	- - DDT (ISO) (clofencotane (INN)), in packings of a net weight content not exceeding 300g	5%	17.5%	kg	591.1311
3808.59	00.000	- - Other	5%	17.5%	kg	591.1319
3808.60	00	- Goods specified in Subheading Note 2 to this Chapter:				
3808.61	00.000	- - In packings of a net weight content not exceeding 300 g	5%	17.5%	kg	591.1121
3808.62	00.000	- - In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	5%	17.5%	kg	591.1122
3808.69	00.000	- - Other	5%	17.5%	kg	591.1129
3808.90	00	- Other:				
3808.91	00	- - Insecticides:				
3808.91	10	- - - For use in agriculture as approved by the Competent Authority, whether or not put up in forms or packing for retail sale				
3808.91	10.100	- - - Biopesticides	Free	17.5%	kg	591.11
3808.91	10.200	- - - Molluscicide	Free	17.5%	kg	591.11
3808.91	10.300	- - - Nematicides	Free	17.5%	kg	591.11
3808.91	10.900	- - Other	Free	17.5%	kg	591.11
3808.91	20.000	- - - Mosquito coils	20%	17.5%	kg	591.12
3808.91	30	- - - Other, put up in forms or packings for retail sale or as preparations or articles				
3808.91	30.100	- - -Household aerosol insecticides	20%	17.5%	kg	591.13
3808.91	30.900	- - - Other, put up in forms or packings for retail sale or as preparations or articles	20%	17.5%	kg	591.13
3808.91	90.000	- - - Other	5%	17.5%	kg	591.19
3808.92	00.000	- - Fungicides	Free	17.5%	kg	591.2
3808.93	00	- - Herbicides, anti-sprouting products and plant-growth regulators:				
3808.93	10.000	- - - Herbicides	Free	17.5%	kg	591.31
3808.93	20.000	- - - Anti-sprouting products	Free	17.5%	kg	591.32
3808.93	30.000	- - - Plant growth regulators	Free	17.5%	kg	591.33
3808.94	00	- - Disinfectants:				
3808.94	10.000	- - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	17.5%	kg	591.411
3808.94	90.000	- - - Other	5%	17.5%	kg	591.419
		- - Other:				
3808.99	10	- - - Rodenticides:				
3808.99	11.000	- - - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	17.5%	kg	591.951
3808.99	19.000	- - - - Other	5%	17.5%	kg	591.952
		- - - Other:				
3808.99	91.000	- - - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	17.5%	kg	591.991
3808.99	99.000	- - - - Other	5%	17.5%	kg	591.999
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.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3809.10	00.000	- With a basis of amylaceous substances	5%	17.5%	kg	598.911
		- Other:				
3809.91	00.000	- - Of a kind used in the textile or like industries	5%	17.5%	kg	598.912
3809.92	00.000	- - Of a kind used in the paper or like industries	5%	17.5%	kg	598.913
3809.93	00.000	- - Of a kind used in the leather or like industries	5%	17.5%	kg	598.914
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.				
3810.10	00.000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	17.5%	kg	598.961
3810.90	00.000	- Other	5%	17.5%	kg	598.969
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, fo r mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.				
		- Anti-knock preparations:				
3811.11	00.000	- - Based on lead compounds	5%	17.5%	kg	597.211
3811.19	00.000	- - Other	5%	17.5%	kg	597.219
		- Additives for lubricating oils:				
3811.21	00.000	- - Containing petroleum oils or oils obtained from bituminous minerals	5%	17.5%	kg	597.251
3811.29	00.000	- - Other	5%	17.5%	kg	597.259
3811.90	00.000	- Other	5%	17.5%	kg	597.29
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.				
3812.10	00.000	- Prepared rubber accelerators	5%	17.5%	kg	598.63
3812.20	00.000	- Compound plasticisers for rubber or plastics	5%	17.5%	kg	598.931
3812.30	00	- Anti-oxidising preparations and other compound stabilizers for rubber or plastics:				
3812.31	00.000	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5%	17.5%	kg	598.9321
3812.39	00.000	- - Other	5%	17.5%	kg	598.9329
3813.00	00.000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	17.5%	kg	598.94
3814		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.				
3814.00	10.000	- - - Thinners including reducers	15%	17.5%	kg	533.551
3814.00	90.000	- - - Other	5%	17.5%	kg	533.559

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.				
		- Supported catalysts:				
3815.11	00.000	- - With nickel or nickel compounds as the active substance	5%	17.5%	kg	598.81
3815.12	00.000	- - With precious metal or precious metal compounds as the active substance	5%	17.5%	kg	598.83
3815.19	00.000	- - Other	5%	17.5%	kg	598.85
3815.90	00.000	- Other	5%	17.5%	kg	598.89
3816		Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.				
3816.00	10.000	- Mortars	5%	17.5%	kg	662.331
3816.00	90	- Other				
3816.00	90.100	Concrete and mortar additives	5%	17.5%	kg	662.339
3816.00	90.900	Other	5%	17.5%	kg	662.339
3817		Mixed alkylbenzenes and mixed alkylnaphtha-lenes, other than those of heading 27.07 or 29.02.				
3817.00	10.000	- Mixed alkylbenzenes	5%	17.5%	kg	598.41
3817.00	90.000	- Mixed alkylnaphthalenes	5%	17.5%	kg	598.45
3818.00	60.000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5%	17.5%	kg	598.5
3819.00	00.000	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.	15%	17.5%	kg	597.31
3820		Anti-freezing preparations and prepared de-icing fluids.				
3820.00	10.000	- - - Anti-freezing preparations	15%	17.5%	kg	597.331
3820.00	20.000	- - - Prepared de-icing fluids	5%	17.5%	kg	597.332
3821.00	00.000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	5%	17.5%	kg	598.67
3822.00	00.000	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.	5%	17.5%	kg	598.69
38.23		Industrial moncarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.				
		- Industrial moncarboxylic fatty acids; acid oils from refining:				
3823.11	00.000	- - Stearic acid	5%	17.5%	kg	512.181
3823.12	00.000	- - Oleic acid	5%	17.5%	kg	512.182
3823.13	00.000	- - Tall oil fatty acids	5%	17.5%	kg	512.183
3823.19	00.000	- - Other	5%	17.5%	kg	512.189
3823.70	00.000	- Industrial fatty alcohols	5%	17.5%	kg	512.17
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				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3824.10	00.000	- Prepared binders for foundry moulds or cores	5%	17.5%	kg	598.991
3824.30	00.000	- Non-agglomerated metal carbides mixed together or with metallic binders	5%	17.5%	kg	598.993
3824.40	00.000	- Prepared additives for cements, mortars or concretes	5%	17.5%	kg	598.97
3824.50	00.000	- Non-refractory mortars and concretes	5%	17.5%	kg	598.98
3824.60	00.000	- Sorbitol other than that of subheading 2905.44	5%	17.5%	kg	598.994
		- Mixtures containing halogenated derivatives of methane, ethane or propane:				
3824.71	00.000	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	17.5%	kg	598.9951
3824.72	00.000	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	17.5%	kg	598.9952
3824.73	00.000	- - Containing hydrobromofluorocarbons (HBFCs)	5%	17.5%	kg	598.9953
3824.74	00.000	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5%	17.5%	kg	598.9954
3824.75	00.000	- - Containing carbon tetrachloride	5%	17.5%	kg	598.9955
3824.76	00.000	- - Containing 1,1,1-trichloroethane (methyl chloroform)	5%	17.5%	kg	598.9956
3824.77	00.000	- - Containing bromomethane (methyl bromide) or bromochloromethane	5%	17.5%	kg	598.9957
3824.78	00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)				
3824.78	00.110	- - - Containing trifluoromethane (HFC-23)	5%	17.5%	kg	598.9958
3824.78	00.190	- - - Other	5%	17.5%	kg	598.9958
		- - - Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):				
3824.78	00.210	- - - Containing 15% or more by mass of (HFC-143a)	5%	17.5%	kg	598.9958
3824.78	00.220	- - - Others, not included in the subheading above, containing 55% or more by mass of (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5%	17.5%	kg	598.9958
3824.78	00.230	- - - Others, not included in the subheadings above, containing 40% or more by mass of (HFC-125)	5%	17.5%	kg	598.9958
3824.78	00.240	- - - Others, not included in the subheadings above, containing 30% or more by mass of (HFC134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5%	17.5%	kg	598.9958
3824.78	00.250	- - - Others, not included in the subheadings above, containing 20% or more by mass of (HFC-32) and 20% or more by mass of (HFC-125)	5%	17.5%	kg	598.9958
3824.78	00.290	- - - Other	5%	17.5%	kg	598.9958
3824.79	00.000	- - Other	5%	17.5%	kg	598.9959
		- Goods specified in Subheading Note 3 to this Chapter:				
3824.81	00.000	- - Containing oxirane (ethylene oxide)	5%	17.5%	kg	598.9961
3824.82	00.000	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	17.5%	kg	598.9962
3824.83	00.000	- - Containing tris(2,3-dibromopropyl) phosphate	5%	17.5%	kg	598.9963
3824.84	00.000	- - Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(pchlorophenyl) ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	5%	17.5%	kg	598.9964
3824.85	00.000	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5%	17.5%	kg	598.9965
3824.86	00.000	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5%	17.5%	kg	598.9966
3824.87	00.000	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5%	17.5%	kg	598.9967

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3824.88	00.000	- - Containing tetra-, penta-, hexa- hepta- or octabromodiphenyl ethers	5%	17.5%	kg	598.9968
		- Other:				
3824.91	00.000	- - Mixtures and preparations consisting mainly of (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	5%	17.5%	kg	598.9991
3824.99	00.000	- - Other	5%	17.5%	kg	598.9999
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 tothis Chapter.				
3825.10	00.000	- Municipal waste	5%	17.5%	kg	598.81
3825.20	00.000	- Sewage sludge	5%	17.5%	kg	598.82
3825.30	00.000	- Clinical waste	5%	17.5%	kg	598.83
		- Waste organic solvents:				
3825.41	00.000	- - Halogenated	5%	17.5%	kg	598.84
3825.49	00.000	- - Other	5%	17.5%	kg	598.85
3825.50	00.000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	17.5%	kg	598.86
		- Other wastes from chemical or allied industries:				
3825.61	00.000	- - Mainly containing organic constituents	5%	17.5%	kg	598.87
3825.69	00.000	- - Other	5%	17.5%	kg	598.88
3825.90	00.000	- Other	5%	17.5%	kg	598.89
3826.00	00.000	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	5%	17.5%	kg	598.89

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

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

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

   (b) presented together; and

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

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

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes.

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

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

2. This Chapter does not cover:

   (a) Lubricating preparations of heading 27.10 or 34.03;

   (b) Waxes ofheading 27.12 or 34.04;

   (c) Separate chemically defined organic compounds (Chapter 29);

   (d) Heparin or its salts (heading 30.01);

   (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils ofheading 32.12;

   (f) Organic surface-active agents or preparations of heading 34.02;

   (g) Run gums or ester gums (heading 38.06);

   (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

   (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);

   (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

   (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

   (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers ofheading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

(o) Wall coverings of heading 48.14;

(p) Goods of Section XI (textiles and textile articles);

(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(r) Imitation jewellery of heading 71.17;

(s) Articles of Section XVI (machines and mechanical or electrical appliances);

(t) Parts of aircraft or vehicles of Section XVII;

(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(v) Articles of Chapter 91 (for example, clock or watch cases) ;

(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories -

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 3OO°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39-11);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading 39.10);

(e) Resols (heading 39.09) and other prepolymers.

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

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

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39-14).

8. For the purposes of heading 39.17, the expression tubes, pipes and hoses means *hollow products, whether semi-manufactures or finished products, of a kind* generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54)

and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 1;

(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.

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named "other" in the same series:

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings,

provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other" provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining Subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series:

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

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
39.01		Polymers of ethylene, in primary forms.				
3901.10	00.000	- Polyethylene having a specific gravity of less than 0.94	5%	17.5%	kg	571.11
3901.20	00.000	- Polyethylene having a specific gravity of 0.94 or more	5%	17.5%	kg	571.12
3901.30	00.000	- Ethylene-vinyl acetate copolymers	5%	17.5%	kg	571.2
3901.40	00.000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	5%	17.5%	kg	571.91
3901.90	00.000	- Other	5%	17.5%	kg	571.9
39.02		Polymers of propylene or of other olefins, in primary forms.				
3902.10	00.000	- Polypropylene	5%	17.5%	kg	575.11
3902.20	00.000	- Polyisobutylene	5%	17.5%	kg	575.12
3902.30	00.000	- Propylene copolymers	5%	17.5%	kg	575.13
3902.90	00.000	- Other	5%	17.5%	kg	575.19
39.03		Polymers of styrene, in primary forms.				
		- Polystyrene:				
3903.11	00.000	- - Expansible	5%	17.5%	kg	572.11
3903.19	00.000	- - Other	5%	17.5%	kg	572.19
3903.20	00.000	- Styrene-acrylonitrile (SAN) copolymers	5%	17.5%	kg	572.91
3903.30	00.000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5%	17.5%	kg	572.92
3903.90	00.000	- Other	5%	17.5%	kg	572.99
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.				
3904.10	00.000	- Poly (vinyl chloride), not mixed with any other substances	5%	17.5%	kg	573.11
		- Other poly (vinyl chloride):				
3904.21	00.000	- - Non-plasticised	5%	17.5%	kg	573.12
3904.22	00.000	- - Plasticised	5%	17.5%	kg	573.13
3904.30	00.000	- Vinyl chloride-vinyl acetate copolymers	5%	17.5%	kg	573.91
3904.40	00.000	- Other vinyl chloride copolymers	5%	17.5%	kg	573.92
3904.50	00.000	- Vinylidene chloride polymers	5%	17.5%	kg	573.93
		- Fluoro-polymers:				
3904.61	00.000	- - Polytetrafluoroethylene	5%	17.5%	kg	573.941
3904.69	00.000	- - Other	5%	17.5%	kg	573.949
3904.90	00.000	- Other	5%	17.5%	kg	573.99
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.				
		- Poly(vinyl acetate):				
3905.12	00.000	- - In aqueous dispersion	5%	17.5%	kg	575.911
3905.19	00.000	- - Other	5%	17.5%	kg	575.912
		- Vinyl acetate copolymers:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3905.21	00.000	- - In aqueous dispersion	5%	17.5%	kg	575.913
3905.29	00.000	- - Other	5%	17.5%	kg	575.919
3905.30	00.000	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	17.5%	kg	575.921
		- Other:				
3905.91	00.000	- - Copolymers	5%	17.5%	kg	575.922
3905.99	00.000	- - Other	5%	17.5%	kg	575.929
39.06		Acrylic polymers in primary forms.				
3906.10	00.000	- Poly (methyl methacrylate)	5%	17.5%	kg	575.21
3906.90	00.000	- Other	5%	17.5%	kg	575.29
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.				
3907.10	00.000	- Polyacetals	5%	17.5%	kg	574.11
3907.20	00.000	- Other polyethers	5%	17.5%	kg	574.19
3907.30	00.000	- Epoxide resins	5%	17.5%	kg	574.2
3907.40	00.000	- Polycarbonates	5%	17.5%	kg	574.31
3907.50	00.000	- Alkyd resins	5%	17.5%	kg	574.32
		- Poly (ethylene terephthalate)				
3907.61	00.000	- - Having a viscosity number of 78 ml/g or higher	5%	17.5%	kg	574.331
3907.69	00.000	- - Other	5%	17.5%	kg	574.339
3907.70	00.000	- Poly (lactic acid)	5%	17.5%	kg	574.391
		- Other polyesters:				
3907.91	00.000	- - Unsaturated	5%	17.5%	kg	574.34
3907.99	00.000	- - Other	5%	17.5%	kg	574.399
39.08		Polyamides in primary forms.				
3908.10	00.000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5%	17.5%	kg	575.31
3908.90	00.000	- Other	5%	17.5%	kg	575.39
39.09	00	Amino-resins, phenolic resins and polyurethanes, in primary forms.				
3909.10	00.000	- Urea resins; thiourea resins	5%	17.5%	kg	575.41
3909.20	00.000	- Melamine resins	5%	17.5%	kg	575.42
		- Other amino-resins:				
3909.31	00.000	- - Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	5%	17.5%	kg	575.431
3909.39	00.000	- - Other	5%	17.5%	kg	575.439
3909.40	00.000	- Phenolic resins	5%	17.5%	kg	575.44
3909.50	00.000	- Polyurethanes	5%	17.5%	kg	575.45
3910.00	00.000	Silicones in primary forms.	5%	17.5%	kg	575.93
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		Chapter, not elsewhere specified or included, in primary forms.				
3911.10	00.000	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%	17.5%	kg	575.961
3911.90	00.000	- Other	5%	17.5%	kg	575.969
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.				
3912.10	00	- Cellulose acetates:				
3912.11	00.000	- - Non-plasticised	5%	17.5%	kg	575.51
3912.12	00.000	- - Plasticised	5%	17.5%	kg	575.52
3912.20	00.000	- Cellulose nitrates (including collodions)	5%	17.5%	kg	575.53
		- Cellulose ethers:				
3912.31	00.000	- - Carboxymethylcellulose and its salts	5%	17.5%	kg	575.541
3912.39	00.000	- - Other	5%	17.5%	kg	575.549
3912.90	00.000	- Other	5%	17.5%	kg	575.59
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.				
3913.10	00.000	- Alginic acid, its salts and esters	5%	17.5%	kg	575.94
3913.90	00.000	- Other	5%	17.5%	kg	575.95
3914.00	00.000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	5%	17.5%	kg	575.97
		II - WASTE, PARINGS AND SCRAP;				
		SEMI- MANUFACTURES; ARTICLES				
39.15		Waste, parings and scrap, of plastics.				
3915.10	00.000	- Of polymers of ethylene	5%	17.5%	kg	579.1
3915.20	00.000	- Of polymers of styrene	5%	17.5%	kg	579.2
3915.30	00.000	- Of polymers of vinyl chloride	5%	17.5%	kg	579.3
3915.90	00.000	- Of other plastics	5%	17.5%	kg	579.9
39.16		Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.				
3916.10	00.000	- Of polymers of ethylene	5%	17.5%	kg	583.1
3916.20	00.000	- Of polymers of vinyl chloride	5%	17.5%	kg	583.21
3916.90	00.000	- Of other plastics	5%	17.5%	kg	583.9
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.				
3917.10	00.000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	17.5%	kg	581.1
		- Tubes, pipes and hoses, rigid:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3917.21	00.000	- - Of polymers of ethylene	15%	17.5%	kg	581.21
3917.22	00.000	- - Of polymers of propylene	15%	17.5%	kg	581.22
3917.23	00.000	- - Of polymers of vinyl chloride	15%	17.5%	kg	581.23
3917.29	00.000	- - Of other plastics	15%	17.5%	kg	581.29
		- Other tubes, pipes and hoses:				
3917.31	00.000	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	17.5%	kg	581.31
3917.32	10.000	- - - Electrical conduits and other piping, of PVC	15%	17.5%	kg	581.41
3917.32	20.000	- - - Garden hose	20%	17.5%	kg	581.42
3917.32	90.000	- - - Other	15%	17.5%	kg	581.49
3917.33	00	- - Other, not reinforced or otherwise combined with other materials, with fittings:				
3917.33	10.000	- - - Garden hose	20%	17.5%	kg	581.51
3917.33	90.000	- - - Other	15%	17.5%	kg	581.59
3917.39	00.000	- - Other	15%	17.5%	kg	581.6
3917.40	00.000	- Fittings	15%	17.5%	kg	581.7
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.				
3918.10	00	- Of polymers of vinyl chloride:				
3918.10	10.000	- - - Tiles	5%	17.5%	kg	893.311
3918.10	90.000	- - - Other	5%	17.5%	kg	893.312
3918.90	00	- Of other plastics:				
3918.90	10.000	- - - Tiles	5%	17.5%	kg	893.313
3918.90	90.000	- - - Other	5%	17.5%	kg	893.319
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.				
3919.10	00.000	- In rolls of a width not exceeding 20 cm	15%	17.5%	kg	582.11
3919.90	00	- Other:				
3919.90	10.000	- - - Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	17.5%	kg	582.191
3919.90	90.000	- - - Other	15%	17.5%	kg	582.199
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				
3920.10	00.000	- Of polymers of ethylene	15%	17.5%	kg	582.21
3920.20	00.000	- Of polymers of propylene	15%	17.5%	kg	582.22
3920.30	00.000	- Of polymers of styrene	15%	17.5%	kg	582.23
		- Of polymers of vinyl chloride:				
3920.43	00.000	- - Containing by weight not less than 6% of plasticisers.	15%	17.5%	kg	582.243

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3920.49	00.000	- - Other	15%	17.5%	kg	582.249
		- Of acrylic polymers:				
3920.51	00.000	- - Of poly (methyl methacrylate)	15%	17.5%	kg	582.251
3920.59	00.000	- - Other	15%	17.5%	kg	582.259
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:				
3920.61	00.000	- - Of polycarbonates	15%	17.5%	kg	582.261
3920.62	00.000	- - Of poly (ethylene terephthalate)	15%	17.5%	kg	582.262
3920.63	00.000	- - Of unsaturated polyesters	15%	17.5%	kg	582.263
3920.69	00.000	- - Of other polyesters	15%	17.5%	kg	582.269
		- Of cellulose or its chemical derivatives:				
3920.71	00.000	- - Of regenerated cellulose	15%	17.5%	kg	582.281
3920.73	00.000	- - Of cellulose acetate	15%	17.5%	kg	582.282
3920.79	00.000	- - Of other cellulose derivatives	15%	17.5%	kg	582.289
		- Of other plastics:				
3920.91	00.000	- - Of poly (vinyl butyral)	15%	17.5%	kg	582.291
3920.92	00.000	- - Of polyamides	15%	17.5%	kg	582.292
3920.93	00.000	- - Of amino-resins	15%	17.5%	kg	582.293
3920.94	00.000	- - Of phenolic resins	15%	17.5%	kg	582.294
3920.99	00.000	- - Of other plastics	15%	17.5%	kg	582.299
39.21		Other plates, sheets, film, foil and strip, of plastics.				
		- Cellular:				
3921.11	00.000	- - Of polymers of styrene	15%	17.5%	kg	582.911
3921.12	00.000	- - Of polymers of vinyl chloride	15%	17.5%	kg	582.912
3921.13	00.000	- - Of polyurethanes	15%	17.5%	kg	582.913
3921.14	00.000	- - Of regenerated cellulose	15%	17.5%	kg	582.914
3921.19	00.000	- - Of other plastics	15%	17.5%	kg	582.919
3921.90	00.000	- Other	15%	17.5%	kg	582.99
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.				
3922.10	00	- Baths, shower-baths, sinks and wash-basins:				
3922.10	10.000	- - - Baths, shower-baths	5%	17.5%	kg	893.211
3922.10	20.000	- - - Sinks and wash-basins	5%	17.5%	kg	893.212
3922.20	00.000	- Lavatory seats and covers	5%	17.5%	kg	893.213
3922.90	00.000	- Other	5%	17.5%	kg	893.219
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.				
3923.10	00	- Boxes, cases, crates and similar articles:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
3923.10	10.000	- - - Egg boxes	5%	17.5%	kg	893.191
3923.10	90.000	- - - Other	25%	17.5%	kg	893.192
		- Sacks and bags (including cones):				
3923.21	00.100	Plastic bags (nondegrable)	15%	17.5%	kg	893.111
3923.21	00.900	- - Of polymers of ethylene	15%	17.5%	kg	893.111
3923.29	00	- - Of other plastics				
3923.29	00.100	- - - Plastic bags (nondegrable)	15%	17.5%	kg	893.119
3923.29	00.900	- - - Sacks and Bags n.e.s	15%	17.5%	kg	893.119
3923.30	00	- Carboys, bottles, flasks and similar articles:				
3923.30	10.000	- - - Bottles	15%	17.5%	kg	893.193
3923.30	90.000	- - - Other	5%	17.5%	kg	893.194
3923.40	00.000	- Spools, cops, bobbins and similar supports	5%	17.5%	kg	893.195
3923.50	00	- Stoppers, lids, caps and other closures:				
3923.50	10.000	- - - Lids and caps	15%	17.5%	kg	893.196
3923.50	90.000	- - - Other	15%	17.5%	kg	893.197
3923.90	00	- Other:				
3923.90	10.000	- - - Cups, other than tableware of heading 39.24	25%	17.5%	kg	893.198
3923.90	90.000	- - - Other	5%	17.5%	kg	893.199
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.				
3924.10	00	- Tableware and kitchenware:				
3924.10	10.000	- - - Cups, forks, knives, plates, spoons and tumblers	20%	17.5%	kg	893.321
3924.10	20.000	- - - Drinking straws	20%	17.5%	kg	893.322
3924.10	90.000	- - - Other	20%	17.5%	kg	893.323
3924.90	00	- Other:				
3924.90	10.000	- - - Ashtrays, buckets, coat-hangers and dustbins	20%	17.5%	kg	893.324
3924.90	20.000	- - - Flower pots	20%	17.5%	kg	893.325
3924.90	90.000	- - - Other	20%	17.5%	kg	893.329
39.25		Builders' ware of plastics, not elsewhere specified or included.				
3925.10	00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:				
3925.10	10.000	- - - Tanks	10%	17.5%	kg	893.291
3925.10	90.000	- - - Other	10%	17.5%	kg	893.292
3925.20	00.000	- Doors, windows and their frames and thresholds for doors	15%	17.5%	kg	893.293
3925.30	00.000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	17.5%	kg	893.294
3925.90	00	- Other:				
3925.90	10.000	- - - Structural elements used in ceilings or roofs	15%	17.5%	kg	893.295
3925.90	20.000	- - - Gutters	15%	17.5%	kg	893.296
3925.90	90.000	- - - Other	15%	17.5%	kg	893.299
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14				
3926.10	00.000	- Office or school supplies	10%	17.5%	kg	893.94
3926.20	00.000	- Articles of apparel and clothing accessories	20%	17.5%	kg	848.21

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		(including gloves, mittens and mitts)				
3926.30	00.000	- Fittings for furniture, coachwork or the like	20%	17.5%	kg	893.95
3926.40	00.000	- Statuettes and other ornamental articles	20%	17.5%	kg	893.991
3926.90	00	- Other:				
3926.90	10.000	- - - Articles for use in laboratories	5%	17.5%	kg	893.992
3926.90	20.000	- - - Transmission, conveyor and elevator belts	5%	17.5%	kg	893.993
3926.90	30.000	- - - Beads, bolts, screws and washers	5%	17.5%	kg	893.994
3926.90	40.000	- - - Covers for electrical switches and outlets and similar articles	5%	17.5%	kg	893.995
3926.90	50.000	- - - Corners for suitcases, fasteners for handbags; handles	5%	17.5%	kg	893.996
3926.90	60.000	- - - Handcuffs	20%	17.5%	kg	893.997
3926.90	70.000	- - - Motor vehicle licence plates	15%	17.5%	kg	893.998
3926.90	90.000	- - - Other	20%	17.5%	kg	893.999

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

   (a) Goods of Section XI (textiles and textile articles);

   (b) Footwear or parts thereof of Chapter 64;

   (c) Headgear or parts thereof (including bathing caps) of Chapter 65;

   (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

   (e) Articles of Chapters 90, 92, 94 or 96; or

   (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:

   (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

   (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:

   (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between i8°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 s(B)(ii) and (iii) is also permitted. However, the

presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.				
4001.10	00.000	- Natural rubber latex, whether or not pre-vulcanized	5%	17.5%	kg	231.1
		- Natural rubber in other forms:				
4001.21	00.000	- - Smoked sheets	5%	17.5%	kg	231.21
4001.22	00.000	- - Technically specified natural rubber (TSNR)	55	17.5%	kg	231.25
4001.29	00.000	- - Other	5%	17.5%	kg	231.29
4001.30	00.000	- Balata, gutta-percha, guayule, chicle and similar natural gums	5%	17.5%	kg	231.3
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.				
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):				
4002.11	00.000	- - Latex	5%	17.5%	kg	232.11
4002.19	00.000	- - Other	5%	17.5%	kg	232.119
4002.20	00.000	- Butadiene rubber (BR)	5%	17.5%	kg	232.12
		- Isobutene-isoprene (butyl) rubber (IIR); halo- isobutene-isoprene rubber (CIIR or BIIR):				
4002.31	00.000	- - Isobutene-isoprene (butyl) rubber (IIR)	5%	17.5%	kg	232.131
4002.39	00.000	- - Other	5%	17.5%	kg	232.139
		- Chloroprene (chlorobutadiene) rubber (CR):				
4002.41	00.000	- - Latex	5%	17.5%	kg	232.141
4002.49	00.000	- - Other	5%	17.5%	kg	232.149
		- Acrylonitrile-butadiene rubber (NBR):				
4002.51	00.000	- - Latex	5%	17.5%	kg	232.151
4002.59	00.000	- - Other	5%	17.5%	kg	232.159
4002.60	00.000	- Isoprene rubber (IR)	5%	17.5%	kg	232.16
4002.70	00.000	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	17.5%	kg	232.17
4002.80	00.000	- Mixtures of any product of heading 40.01 with any product of this heading	5%	17.5%	kg	232.18
		- Other:				
4002.91	00.000	- - Latex	5%	17.5%	kg	232.191
4002.99	00.000	- - Other	5%	17.5%	kg	232.199
4003 .00	00.000	Reclaimed rubber in primary forms or in plates, sheets or strip.	5%	17.5%	kg	232.21
4004 .00	00.000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	5%	17.5%	kg	232.22
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.				
4005.10	00.000	- Compounded with carbon black or silica	5%	17.5%	kg	621.11

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4005.20	00.000	- Solutions; dispersions other than those of subheading 4005.10	5%	17.5%	kg	621.12
		- Other:				
4005.91	00	- - Plates, sheets and strip:				
4005.91	10.000	- - - Sheets for tyre repair	15%	17.5%	kg	621.191
4005.91	90.000	- - - Other	5%	17.5%	kg	621.192
4005.99	00.000	- - Other	5%	17.5%	kg	621.199
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.				
4006.10	00.000	- "Camel-back" strips for retreading rubber tyres	15%	17.5%	kg	621.21
4006.90	00.000	- Other	5%	17.5%	kg	621.29
4007.00	00.000	Vulcanised rubber thread and cord.	5%	17.5%	kg	621.31
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.				
		- Of cellular rubber:				
4008.11	00.000	- - Plates, sheets and strip	15%	17.5%	kg	621.321
4008.19	00.000	- - Other	15%	17.5%	kg	621.329
		- Of non-cellular rubber:				
4008.21	00.000	- - Plates, sheets and strip	15%	17.5%	kg	621.331
4008.29	00.000	- - Other	15%	17.5%	kg	621.339
40.09		Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).				
		- Not reinforced or otherwise combined with other materials:				
4009.11	00.000	- - Without fittings	5%	17.5%	kg	621.46
4009.12	00.000	- - With fittings	5%	17.5%	kg	621.461
		- Reinforced or otherwise combined only with metal:				
4009.21	00.000	- - Without fittings	5%	17.5%	kg	621.463
4009.22	00.000	- - With fittings	5%	17.5%	kg	621.45
		- Reinforced or otherwise combined only with textile materials:				
4009.31	00.000	- - Without fittings	5%	17.5%	kg	621.46
4009.32	00.000	- - With fittings	5%	17.5%	kg	621.47
		- Reinforced or otherwise combined with other materials:				
4009.41	00.000	- - Without fittings	5%	17.5%	kg	621.48
4009.42	00.000	- - With fittings	5%	17.5%	kg	621.49
40.10		Conveyor or transmission belts or belting, of vulcanized rubber.				
		- Conveyor belts or belting:				
4010.11	00.000	- - Reinforced only with metal	5%	17.5%	kg	629.21
4010.12	00.000	- - Reinforced only with textile materials	5%	17.5%	kg	629.22
4010.19	00.000	- - Other	5%	17.5%	kg	629.24
		- Transmission belts or belting:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4010.31	00.000	- - Endless transmission belts of trapezoidal cross-section (v-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	17.5%	kg	629.251
4010.32	00.000	- - 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	5%	17.5%	kg	629.261
4010.33	00.000	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	17.5%	kg	629.271
4010.34	00.000	- - 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	5%	17.5%	kg	629.281
4010.35	00.000	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	17.5%	kg	629.291
4010.36	00.000	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	17.5%	kg	629.31
4010.39	00.000	- - Other	5%	17.5%	kg	629.39
40.11		New pneumatic tyres, of rubber.				
4011.10	00.000	- Of a kind used on motor cars (including station wagons and racing cars)	30%	17.5%	kg/2u	625.1
4011.20	00.000	- Of a kind used on buses or lorries	15%	17.5%	kg/2u	625.2
4011.30	00.000	- Of a kind used on aircraft	5%	17.5%	kg/2u	625.3
4011.40	00.000	- Of a kind used on motorcycles	5%	17.5%	kg/2u	625.41
4011.50	00.000	- Of as kind used on bicycles	5%	17.5%	kg/2u	625.42
4011.70	00.000	- Of a kind used on agricultural or forestry vehicles and machines	5%	17.5%	kg/u	625.591
4011.80	00.000	- Of a kind used on construction, mining or industrial handling vehicles and machines	5%	17.5%	kg/u	625.592
4011.90	00.000	- Other	5%	17.5%	kg/u	625.599
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.				
		- Retreaded tyres:				
4012.11	00.000	- - Of a kind used on motor cars (including station wagons and racing cars)	30%	17.5%	kg/u	625.925
4012.12	00.000	- - Of a kind used on buses or lorries	30%	17.5%	kg/u	625.926
4012.13	00.000	- - Of a kind used on aircraft	5%	17.5%	kg/u	625.923
4012.19	00.000	- - Other	5%	17.5%	kg/u	625.927
4012.20		- Used pneumatic tyres:				
4012.20	10.000	- - - For retreading and remoulding	5%	17.5%	kg/u	625.931
4012.20	90.000	- - - Other	5%	17.5%	kg/u	625.939
4012.90	00.000	- Other	5%	17.5%	kg/u	625.94
40.13		Inner tubes, of rubber.				
4013.10		- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4013.10	10.000	- - - Of a kind used on motor cars (including station wagons and racing cars)	10%	17.5%	kg/u	625.911
4013.10	90.000	- - - Of a kind used on buses or lorries	10%	17.5%	kg/u	625.912
4013.20	00.000	- Of a kind used on bicycles	5%	17.5%	kg/u	625.913
4013.90	00	- Other:				
4013.90	10.000	- - - Of a kind used on motor cycles	5%	17.5%	kg/u	625.914
4013.90	90.000	- - - Other	5%	17.5%	kg/u	625.919
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.				
4014.10	00.000	- Sheath contraceptives	Free	17.5%	kg/u	629.11
4014.90	00.000	- Other	Free	17.5%	kg/u	629.19
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.				
		- Gloves, mittens and mitts:				
4015.11	00.000	- - Surgical	Free	17.5%	kg/2u	848.221
4015.19	00.000	- - Other	10%	17.5%	kg/2u	848.229
4015.90	00	- Other:				
4015.90	10.000	- - - Articles of apparel	10%	17.5%	kg	848.291
4015.90	90.000	- - - Other	10%	17.5%	kg	848.299
40.16		Other articles of vulcanized rubber other than hard rubber.				
4016.10	00.000	- Of cellular rubber	20%	17.5%	kg	629.92
4016.90	00	- Other:				
4016.91	00.000	- - Floor coverings and mats	20%	17.5%	kg	629.991
4016.92	00.000	- - Erasers	10%	17.5%	kg	629.992
4016.93	00.000	- - Gaskets, washers and other seals	20%	17.5%	kg	629.993
4016.94	00.000	- - Boat or dock fenders, whether or not inflatable	20%	17.5%	kg	629.994
4016.95	00.000	- - Other inflatable articles	20%	17.5%	kg	629.995
4016.99	00	- - Other:				
4016.99	10.000	- - - Rubber bands	20%	17.5%	kg	629.996
4016.99	90.000	- - - Other	20%	17.5%	kg	629.999
40.17		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.				
4017.00	10.000	- - - Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	17.5%	kg	629.911
4017.00	20.000	- - - Articles of hard rubber	5%	17.5%	kg	629.912

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
4101.20	00.000	- 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	5%	17.5%	kg	211.21
4101.50	00.000	- Whole hides and skins, of a weight exceeding 16 kg	5%	17.5%	kg	211.211
4101.90	00.000	- Other, including butts, bends and bellies	5%	17.5%	kg	211.212
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.				
4102.10	00.000	- With wool on	5%	17.5%	kg	211.6
		- Without wool on:				
4102.21	00.000	- - Pickled	5%	17.5%	kg	211.71
4102.29	00.000	- - Other	5%	17.5%	kg	211.79
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.				
4103.20	00.000	- Of reptiles	5%	17.5%	kg	211.991
4103.30	00.000	- Of swine	5%	17.5%	kg	211.992
4103.90	00.000	- Other	5%	17.5%	kg	211.999
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):				
4104.11	00.000	- - Full grains, unsplit; grain splits	5%	17.5%	kg	611.418
4104.19	00.000	- - Other	5%	17.5%	kg	611.47
		- In the dry state (crust):				
4104.41	00.000	- - Full grains, unsplit; grain splits	5%	17.5%	kg	611.422
4104.49	00.000	- - Other	5%	17.5%	kg	611.45
41.05		Tanned or crust skins or sheep or lambs, without wool on, whether or not split, but not further prepared.				
4105.10	00.000	- In the wet state (including wet-blue)	5%	17.5%	kg	611.51
4105.30	00.000	- In the dry state (crust)	5%	17.5%	kg	611.521
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Of goats or kids:				
4106.21	00.000	- - In the wet state (including wet-blue)	5%	17.5%	kg	611.613
4106.22	00.000	- - In the dry state (crust)	5%	17.5%	kg	611.614
		- Of swine:				
4106.31	00.000	- - In the wet state (including wet-blue)	5%	17.5%	kg	611.615
4106.32	00.000	- - In the dry state (crust)	5%	17.5%	kg	611.63
4106.40	00.000	- Of reptiles	5%	17.5%	kg	611.64
		- Other:				
4106.91	00.000	- - In the wet state (including wet-blue)	5%	17.5%	kg	611.65
4106.92	00.000	- - In the dry state (crust)	5%	17.5%	kg	611.66
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:				
4107.11	00.000	- - Full grains, unsplit	5%	17.5%	kg	611.711
4107.12	00.000	- - Grain splits	5%	17.5%	kg	611.72
4107.19	00.000	- - Other	5%	17.5%	kg	611.73
		- Other, including sides:				
4107.91	00.000	- - Full grains, unsplit	5%	17.5%	kg	611.74
4107.92	00.000	- - Grain splits	5%	17.5%	kg	611.75
4107.99	00.000	- - Other	5%	17.5%	kg	611.799
[41.08]		Deleted				
[41.09]		Deleted				
[41.10]		Deleted				
[41.11]		Deleted				
4112.00	00.000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	5%	17.5%	kg	611.31
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.				
4113.10	00.000	- Of goats or kids	5%	17.5%	kg	611.41
4113.20	00.000	- Of swine	5%	17.5%	kg	611.42
4113.30	00.000	- Of reptiles	5%	17.5%	kg	611.43
4113.90	00.000	- Other	5%	17.5%	kg	611.49
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.				
4114.10	00.000	- Chamois (including combination chamois) leather	5%	17.5%	kg	611.51
4114.20	00.000	- Patent leather and patent laminated leather; metallised leather	5%	17.5%	kg	611.52

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
4115.10	00.000	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	17.5%	kg	611.53
4115.20	00.000	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5%	17.5%	kg	611.54

CHAPTER 42

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

Notes.

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2. This Chapter does not cover :

(a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);

(c) Made up articles of netting (heading 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading 66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);

(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3. (A) 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).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4. 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).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4201.00	00.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20%	17.5%	kg	612.2
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.				
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:				
4202.11	00	- - With outer surface of leather or of composition leather:				
4202.11	10.000	- - - Suit-cases and brief-cases	20%	17.5%	kg /u	831.211
4202.11	90.000	- - - Other	20%	17.5%	kg /u	831.219
4202.12	00	- - With outer surface of plastics or of textile materials:				
4202.12	10.000	- - - Suit-cases	20%	17.5%	kg /u	831.221
4202.12	20.000	- - - Brief-cases	20%	17.5%	kg /u	831.222
4202.12	90	- - - Other				
4202.12	90.100	- - - Satchels	20%	17.5%	kg /u	831.229
4202.12	90.900	- - - Other	20%	17.5%	kg /u	831.229
4202.19	00	- - - Of other material				
4202.19	00.100	- - - Satchels	20%	17.5%	kg /u	831.29
4202.19	00.900	- - - Other	20%	17.5%	kg /u	831.29
		- Handbags, whether or not with shoulder strap, including those without handle:				
4202.21	00.000	- - With outer surface of leather or of composition leather:	20%	17.5%	kg /u	831.11
4202.22	00.000	- - With outer surface of sheeting of plastics or of textile materials:	20%	17.5%	kg /u	831.12
4202.29	00.000	- - Other	20%	17.5%	kg /u	831.19
		- Articles of a kind normally carried in the pocket or in the handbag:				
4202.31	00	- - With outer surface of leather or of composition leather:				
4202.31	10.000	- - - Purses, spectacle cases and wallets	20%	17.5%	kg /u	831.911
4202.31	90.000	- - - Other	20%	17.5%	kg /u	831.912
4202.32	00	- - With outer surface of sheeting of plastics or of textile materials:				
4202.32	10.000	- - - Purses, spectacle cases and wallets	20%	17.5%	kg /u	831.913

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4202.32	90.000	- - - Other	20%	17.5%	kg /u	831.914
4202.39	00.000	- - Other	20%	17.5%	kg /u	831.919
4202.90	00	- Other:				
4202.91	00	- - With outer surface of leather or of composition leather:				
4202.91	10.000	- - - Travelling bags and tote bags	20%	17.5%	kg /u	831.9911
4202.91	90.000	- - - Other	20%	17.5%	kg /u	831.9919
4202.92	00	- - With outer surface of sheeting of plastics or of textile materials:				
4202.92	10.000	- - - Travelling bags and tote bags	20%	17.5%	kg /u	831.9921
4202.92	90	- - - Other				
4202.92	90.100	- - - Knapsack	20%	17.5%	kg /u	831.9929
4202.92	90.900	- - - Other	20%	17.5%	kg /u	831.9929
4202.99	00	- - - Of other materials				
4202.99	00.100	- - - Knapsack	20%	17.5%	kg /u	831.999
4202.99	00.900	- - - Other	20%	17.5%	kg /u	831.999
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.				
4203.10	00.000	- Articles of apparel	20%	17.5%	kg	848.11
		- Gloves, mittens and mitts:				
4203.21	00.000	- - Specially designed for use in sports	20%	17.5%	2 u	894.77
4203.29	00	- - Other:				
4203.29	10.000	- - - Industrial gloves	20%	17.5%	2 u	848.121
4203.29	90.000	- - - Other	20%	17.5%	2 u	848.129
4203.30	00.000	- Belts and bandoliers	20%	17.5%	kg	848.13
4203.40	00.000	- Other clothing accessories	20%	17.5%	kg	848.19
[42.04]		Deleted				
4205		Other articles of leather or of composition leather.				
4205.00	10.000	- - - Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	5%	17.5%	kg	612.1
4205.00	90.000	- - - Other	20%	17.5%	kg	612.9
4206.00	00.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	5%	17.5%	kg	899.91

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).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
4301.10	00.000	Of mink, whole, with or without head, tail or paws	5%	17.5%	kg	212.1
4301.30	00.000	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5%	17.5%	kg	212.22
4301.60	00.000	- Of fox, whole, with or without head, tail or paws	5%	17.5%	kg	212.25
4301.80	00.000	- Other furskins, whole, with or without head, tail or paws	5%	17.5%	kg	212.29
4301.90	00.000	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5%	17.5%	kg	212.3
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:				
4302.11	00.000	- - Of mink	5%	17.5%	kg	613.11
4302.19	00.000	- - Other	5%	17.5%	kg	613.19
4302.20	00.000	- Heads, tails, paws and other pieces or cuttings, not assembled	5%	17.5%	kg	613.2
4302.30	00.000	- Whole skins and pieces or cuttings thereof, assembled	5%	17.5%	kg	613.3
43.03		Articles of apparel, clothing accessories and other articles of furskin.				
4303.10	00.000	- Articles of apparel and clothing accessories	20%	17.5%	kg	848.311
4303.90	00	- Other:				
4303.90	10.000	- - - Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	5%	17.5%	kg	848.312
4303.90	90.000	- - - Other	20%	17.5%	kg	848.319
4304.00		Artificial fur and articles thereof.				
4304.00	10.000	- - - Artificial fur	5%	17.5%	kg	848.321
4304.00	20.000	- - - Articles	20%	17.5%	kg	848.322

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes.

1. This Chapter does not cover:

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01)

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);

(d) Activated charcoal (heading 38.02);

(e) Articles of heading 42.02;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of heading 68.08;

(k) Imitation jewellery of heading 71.17;

(j) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

(n) Parts of firearms (heading 93.05;

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(p) Articles of Chapter 95 (for example, toys, games, sports requisites);

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or

(r) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

1. For the purposes of 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.

Additional CARICOM Note.

1. The unit for tariff items 4418.50.10 and 4418.50.20 is: kg and 1,000 count.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA RATE	VAT RATE	UNIT	SITC REV 4
4403.95	00	Of birch (Betula spp), Of which any cross sectional dimension is 15cmor more	10%	10%	17.5%	kg/m3	247.523
4403.96	00	-- Of birch (betula spp), other	10%	10%	17.5%	kg/m3	247.96
4403.97	00	- - Of poplar and aspen (populus spp)	10%	10%	17.5%	kg/m3	247.97
4403.98	00	-- Of eucalyptus (Eucalyptus spp)	10%	10%	17.5%	kg/m3	247.98
4403.99		- - Other	10%	10%	17.5%	kg/m3	247.99
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.					
4404.10	00	- Coniferous:					
4404.10	10	- - - Split poles, piles, pickets, stakes and sticks	15%	15%	17.5%	kg	634.911
4404.10	90	- - - Other	5%	Free	17.5%	kg	634.912
4404.20	00	- Non-coniferous:					
4404.20	10	- - - Split poles, piles, pickets, stakes and sticks, of greenheart	15%	15%	17.5%	kg	634.913
4404.20	20	- - - Split poles, piles, pickets, stakes and sticks, of other wood	15%	15%	17.5%	kg	634.914
4404.20	90	- - - Other	5%	Free	17.5%	kg	634.919
44.05	00	Wood wool; wood flour.	5%	Free	17.5%	kg	634.93
44.06		Railway or tramway sleepers (cross-ties) of wood.					
		- Not impregnated					
4406.11	00	- Coniferous	15%	Free	17.5%	kg/m3	248.11
4406.12	00	--Non-coniferous	15%	Free	17.5%	kg/m3	248.12
		-Other:					
4406.91	00	--Coniferous	15%	Free	17.5%	kg/m3	248.191
4406.92	00	--Non-coniferous	15%	Free	17.5%	kg/m3	248.192
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.					
		- Coniferous:					
4407.11	00	- - Of pine (Pinus spp):					
4407.11	10	---Pitch-pine	5%	5%	17.5%	kg/m3	248.21
4407.11	20	- - - Caribbean cedar (Cedrela odorata)	15%	15%	17.5%	kg/m3	248.45
4407.11	90	- - - Other, coniferous	5%	5%	17.5%	kg/m3	248.29
4407.12	00	--Of fir (Abies spp) and spruce Picea spp)	15%	15%	17.5%	kg/m3	248.22
4407.19	00	-- Other	5%	5%	17.5%	kg/m3	248.28
		- Of tropical wood:					
4407.21	00	- - Mahogany (swietenia spp.)	5%	5%	17.5%	kg/m3	248.41

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA RATE	VAT RATE	UNIT	SITC REV 4
4407.22	00	- - Virola, Imbuia and Balsa	15%	15%	17.5%	kg/m3	248.42
4407.25	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	Free	17.5%	kg/m3	248.43
4407.26	00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	Free	17.5%	kg/m3	248.44
4407.27	00	- - Sapelli	15%	15%	17.5%	kg/m3	248.48
4407.28	00	- - Iroko	15%	15%	17.5%	kg/m3	248.482
4407.29	00	- - Other	15%	Free	17.5%	kg/m3	248.489
		- Other:					
4407.91	00	- - Of oak (Quercus spp .)	5%	Free	17.5%	kg/m3	248.491
4407.92	00	- - Of beech (Fagus spp .)	5%	Free	17.5%	kg/m3	248.492
4407.93	00	- - Of maple (Acer spp.)	15%	15%	17.5%	kg/m3	248.493
4407.94	00	- - Of cherry (Prunus spp.)	15%	15%	17.5%	kg/m3	248.494
4407.95	00	- - Of ash (Fraxinus spp.)	15%	15%	17.5%	kg/m3	248.495
4407.96	00	--Of birch (Betula spp)	15%	15%	17.5%	kg/m3	248.496
4407.97	00	-- Of poplar and aspen (Populus spp)	15%	15%	17.5%	kg/m3	248.497
4407.99	00	- - Other:					
4407.99	10	- - - Greenheart	15%	Free	17.5%	kg/m3	248.46
4407.99	20	- - - Mora	15%	Free	17.5%	kg/m3	248.47
4407.99	90	- - - Other	15%	Free	17.5%	kg/m3	248.499
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.					
4408.10	00	- Coniferous:					
4408.10	10	- - - Veneer sheets and sheets for plywood	5%	Free	17.5%	kg/m3	634.111
4408.10	90	- - - Other	15%	15%	17.5%	kg/m3	634.119
		- Of tropical wood:					
4408.31	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	Free	17.5%	kg/m3	634.121
4408.39	00	- - Other:					
4408.39	10	- - - Veneer sheets and sheets for plywood	5%	Free	17.5%	kg/m3	634.122
4408.39	90	- - - Other	15%	15%	17.5%	kg/m3	634.123
4408.90	00	- Other	15%	Free	17.5%	kg/m3	634.129
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.					
4409.10	00	- Coniferous:					
4409.10	10	- - - Pitch-pine	5%	Free	17.5%	kg/m3	248.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA RATE	VAT RATE	UNIT	SITC REV 4
4409.10	20	- - - Caribbean cedar (Cedrela odorata)	15%	Free	17.5%	kg/m3	248.51
4409.10	90	- - - Other	5%	Free	17.5%	kg/m3	248.39
		- Non-coniferous:					
4409.21	00	- - Of bamboo	15%	15%	17.5%	kg/m3	248..55
4409.22	00	-- Of tropical wood	15%	15%	17.5%	kg/m3	248.56
4409.29	00	- - Other:					
4409.29	20	- - - Greenheart	15%	15%	17.5%	kg/m3	248.52
4409.29	30	- - - Mahogany	5%	Free	17.5%	kg/m3	248.53
4409.29	40	- - - Mora	15%	15%	17.5%	kg/m3	248.54
4409.29	90	- - - Other	15%	15%	17.5%	kg/m3	248.59
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:					
4410.11	00	- - Particle board	5%	5%	17.5%	kg/m3	634.221
4410.12	00	- - Oriented strand board (OSB)	5%	5%	17.5%	kg/m3	634.222
4410.19	00	- - Other	5%	5%	17.5%	kg/m3	634.229
4410.90	00	- Other	5%	Free	17.5%	kg/m3	634.23
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.					
		- Medium density fibreboard (MDF):					
4411.12	00	- - Of a thickness not exceeding 5 mm	5%	5%	17.5%	kg	634.541
4411.13	00	Of a thickness exceeding 5 mm but not exceeding 9mm	5%	5%	17.5%	kg	634.542
4411.14	00	- - Of a thickness exceeding 9 mm	5%	5%	17.5%	kg	634.543
		- Other:					
4411.92	00	- - Of a density exceeding 0.8 g/cm2	5%	5%	17.5%	kg	634.591
4411.93	00	Of a density exceeding 0.8 g/cm	5%	5%	17.5%	kg	634.592
4411.94	00	- - Of a density not exceeding 0.5 g/cm2	5%	5%	17.5%	kg	634.593
44.12		Plywood, veneered panels and similar laminated wood.					
4412.10	00	- Of bamboo	10%	10%	17.5%	kg/m3	634.32
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:			17.5%		
4412.31	00	- - With at least one outer ply of tropical wood	10%	10%	17.5%	kg/m3	634.311

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA RATE	VAT RATE	UNIT	SITC REV 4
4412.33	00	- - Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp), ash(Fraxinus spp), beech(Fagus spp), birch (Betula spp), cherry (Prunus spp), chestnut (Castanea spp), elm (Ulmus spp), eucalyptus (Eucalyptus spp), hickory (Carya spp), horse chestnut (Aesculus spp), lime (Tilia spp), maple (Acer spp), oak (Quercus spp), plane tree (Platanus spp), poplar and aspen(Populus spp), robina (Robina spp), tulipwood)Liriodendron spp), or walnut(Juglans spp)	10%	10%	17.5%	kg/m3	634.319
4412.34	00	--Other, with at least one outer ply of non-coniferous wood not specified under sub-heading4412.33	10%	10%	17.5%	kg/m3	634.312
4412.39	00	- - Other with both outer plies of coniferous wood	10%	10%	17.5%	kg/m3	634.319
		- Other:					
4412.94	00	- - Blockboard, laminboard and battenboard	5%	5%	17.5%	kg/m3	634.33
4412.99	00	- - Other	5%	Free	17.5%	kg/m3	634.39
44.13		Densified wood, in blocks, plates, strips or profile shapes.	5%	Free	17.5%	kg	634.21
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.	15%	5%	17.5%	kg	635.41
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.					
4415.10	00	- Cases, boxes, crates, drums and similar packings; cable-drums	5%	Free	17.5%	kg/u	635.11
4415.20	00	- Pallets, box pallets and other load boards; pallet collars	20%	8%	17.5%	kg/u	635.12
44.16		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.					
4416.00	10	- - - Casks, barrels and puncheons, of oak	5%	Free	17.5%	kg	635.21
4416.00	90	- - - Other	5%	Free	17.5%	kg	635.29
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.					
4417.00	10	- - - Handles for axes, brooms, mops, files, hammers, hoes, picks, rakes and shovels	15%	15%	17.5%	kg/u	635.911
4417.00	20	- - - Tools, tool bodies and other tool handles	5%	Free	17.5%	kg/u	635.912
4417.00	30	- - - Broom or brush bodies	5%	Free	17.5%	kg/u	635.913
4417.00	90	- - - Other	5%	Free	17.5%	kg/u	635.919
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.					
4418.10	00	- Windows, French-windows and their frames	10%	Free	17.5%	kg	635.31
4418.20	00	- Doors and their frames and thresholds	10%	Free	17.5%	kg	635.32

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA RATE	VAT RATE	UNIT	SITC REV 4
4418.40	00	- Shuttering for concrete constructional work	15%	5%	17.5%	kg	635.392
		- Shingles and shakes:					
4418.50	10	- - - Shingles	15%	5%	17.5%	kg and 1000 count	635.331
4418.50	20	Shakes	15%	5%	17.5%	kg and 1000 count	635.332
4418.60	00	- Posts and beams	15%	15%	17.5%	kg	635.394
		- Assembled flooring panels:					
4418.73	00	-- Of bamboo or with at least the top layer(wear layer) of bamboo	15%	15%	17.5%	kg	635.344
4418.74	00	- -Other for mosaic floors	15%	15%	17.5%	kg	635.345
4418.75	00	- - Other, multilayer	15%	15%	17.5%	kg	635.346
4418.79	00	- - Other:					
4418.79	10	- - - Parquet panels	15%	15%	17.5%	kg	635.343
4418.79	90	- - - Other	15%	15%	17.5%	kg	635.349
		- Other:					
4418.91	00	- - Of bamboo	15%	15%	17.5%	kg	635.391
4418.99	00	- - - Other	15%	15%	17.5%	kg	635.3999
44.19		Tableware and kitchenware, of wood.					
		-Of bamboo :					
4419.11	00	--Bread board, chopping board and similar boards	20%	8%	17.5%	kg	635.4211
4419.12	00	-- Chopsticks	20%	8%	17.5%	kg	635.4212
4419.19	00	-- Other	20%	8%	17.5%	kg	635.4219
4419.90	00	-Other	20%	8%	17.5%	kg	635.429
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					
4420.10	00	- Statuettes and other ornaments, of wood:					
4420.10	10	- - Wall plaques	20%	8%	17.5%	kg	635.491
4420.10	90	- - Other	20%	8%	17.5%	kg	635.492
4420.90	00	- Other:					
4420.90	10	- - - Wood marquetry and inlaid wood	5%	Free	17.5%	kg/m3	635.493
4420.90	90	- - - Other	20%	20%	17.5%	kg	635.499
44.21		Other articles of wood.					
4421.10	00	- Clothes hangers	20%	6%	17.5%	kg	635.991
		- Other:					
4421.91	00	-- Of bamboo	20%	20%	17.5%	kg	635.997
4421.99	00	--Other:					
4421.99	10	- - - Spools, cops, bobbins, sewing thread reels and the like, of turned wood	5%	Free	17.5%	kg	635.992
4421.99	20	- - - Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	5%	Free	17.5%	kg	635.993

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA RATE	VAT RATE	UNIT	SITC REV 4
4421.99	30	- - - Letters, figures, moulding patterns, templates;	15%	Free	17.5%	kg	635.994
		paving blocks; trellises and fencing panels;					
		venetian and other blinds; labels for horticulture;					
		dowel pins					
4421.99	40	- - - Capacity measures; ladders and steps	15%	15%	17.5%	kg	635.995
4421.99	50	- - - Match splints	15%	15%	17.5%	kg	635.996
4421.99	90	- - - Other	20%	20%	17.5%	kg	635.999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4421.99	30.000	- - - Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; venetian and other blinds; labels for horticulture; dowel pins	15%	17.5%	kg	635.994
4421.99	40.000	- - - Capacity measures; ladders and steps	15%	17.5%	kg	635.995
4421.99	50.000	- - - Match splints	15%	17.5%	kg	635.996
4421.99	90.000	- - - Other	20%	17.5%	kg	635.999

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).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.				
4501.10	00.000	- Natural cork, raw or simply prepared	5%	17.5%	kg	244.03
4501.90	00.000	- Other	5%	17.5%	kg	224.04
45.02	00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5%	17.5%	kg	244.02
45.03		Articles of natural cork.				
4503.10	00	- Corks and stoppers:				
4503.10	10.000	- - - Corks	5%	17.5%	kg	633.111
4503.10	20.000	- - - Stoppers including blanks with rounded edges	15%	17.5%	kg	633.112
4503.90	00	- Other:				
4503.90	10.000	- - - Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	17.5%	kg	633.191
4503.90	20.000	- - - Bath, table, typewriter and other mats	20%	17.5%	kg	633.192
4503.90	30.000	- - - Lifebouys	Free	17.5%	kg	633.193
4503.90	90.000	- - - Other	5%	17.5%	kg	633.199
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.				
4504.10	00.000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%	17.5%	kg	633.21
4504.90	00	- Other:				
4504.90	20.000	- - - Bottle corks and stoppers	5%	17.5%	kg	633.292
4504.90	90.000	- - - Other articles of agglomerated cork	5%	17.5%	kg	633.299

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes.

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

(a) Wall coverings of heading 48.14;

(b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);

(c) Footwear or headgear or parts thereof of Chapter 64 or 65;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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:				
4601.21	00.000	- - Of bamboo	20%	17.5%	kg	899.741
4601.22	00.000	- - Of rattan	20%	17.5%	kg	899.742
4601.29	00.000	- - Other	20%	17.5%	kg	899.749
		- Other:				
4601.92	00.000	- - Of bamboo	5%	17.5%	kg	899.793
4601.93	00.000	- - Of rattan	5%	17.5%	kg	899.794
4601.94	00	- - Of other vegetable materials:				
4601.94	10.000	- - - Straw envelopes for bottles	20%	17.5%	kg	899.791
4601.94	90.000	- - - Other	5%	17.5%	kg	899.792
4601.99	00.000	- - Other	5%	17.5%	kg	899.799
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:				
4602.11	00.000	- - Of bamboo	20%	17.5%	kg	899.713
4602.12	00.000	- - Of rattan	20%	17.5%	kg	899.714
4602.19	00	- - Other:				
4602.19	10.000	- - - Handbags	20%	17.5%	kg/u	899.711
4602.19	90.000	- - - Other	20%	17.5%	kg	899.712
4602.90	00.000	- Other	20%	17.5%	kg	899.719

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.

l. 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
47.01		Mechanical wood pulp.	5%	17.5%	kg	251.2
47.02		Chemical wood pulp, dissolving grades.	5%	17.5%	kg	251.3
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades				
		- Unbleached:				
4703.11	00.000	- - Coniferous	5%	17.5%	kg	251.41
4703.19	00.000	- - Non-coniferous	5%	17.5%	kg	251.42
		- Semi-bleached or bleached:				
4703.21	00.000	- - Coniferous	5%	17.5%	kg	251.51
4703.29	00.000	- - Non-coniferous	5%	17.5%	kg	251.52
47.04		Chemical wood pulp, sulphite, other than dissolving grades				
		- Unbleached:				
4704.11	00.000	- - Coniferous	5%	17.5%	kg	251.611
4704.19	00.000	- - Non-coniferous	5%	17.5%	kg	251.619
		- Semi-bleached or bleached:				
4704.21	00.000	- - Coniferous	5%	17.5%	kg	251.621
4704.29	00.000	- - Non-coniferous	5%	17.5%	kg	251.629
47.05		Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5%	17.5%	kg	251.91
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.				
4706.10	00.000	- Cotton linters pulp	5%	17.5%	kg	251.921
4706.20	00.000	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%	17.5%	kg	251.922
4706.30	00.000	- Other, of bamboo	5%	17.5%	kg	251.927
		- Other:				
4706.91	00	- - Mechanical:				
4706.91	10.000	- - - Pulp of bagasse	5%	17.5%	kg	251.923
4706.91	90.000	- - - Other	5%	17.5%	kg	251.924
4706.92	00.000	- - Chemical	5%	17.5%	kg	251.925
4706.93	00.000	- - Obtained by a combination of mechanical and chemical processes	5%	17.5%	kg	251.926
47.07		Recovered (waste and scrap) paper or paperboard				
4707.10	00.000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	17.5%	kg	251.11
4707.20	00.000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	17.5%	kg	251.12
4707.30	00.000	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	17.5%	kg	251.13
4707.90	00.000	- Other, including unsorted waste and scrap	5%	17.5%	kg	251.19

Chapter 48

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

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m^2).

2. This Chapter does not cover :

(a) Articles of Chapter 30;

(b) Stamping foils of heading 32.12;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);

(e) Sensitised paper or paperboard of headings 37.01 to 37.04;

(f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);

(h) Articles of heading 42.02 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

(o) Articles of heading 92.09;

(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/m^2 and not more than 65 g/m^2, and applies only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

5. For the purposes of heading 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/m^2 :

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m^2, or

2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m^2, or

2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 % , and a burst index equal to or less than 2.5 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/m^2 :

(a) coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or

(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

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

6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than
80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8.- Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to :

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration :

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

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

11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1.- For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2.- For the purposes of subheadings 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/m^2 but not more than 115 g/m^2 and meeting one of the following sets of specifications :

a) Having a Mullen burst index of not less than 3.7 kPa m^2/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.

b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

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

3.- For the purposes of subheading 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 processes, and having a cmT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50 % relative humidity, at 23 °C.

4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m^2 or more, and having a cmT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 at 50 % relative humidity, at 23 °C.

5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa m^2/g.

6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa m^2/g.

7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m^2, with a coating weight not exceeding 15 g/m^2 per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
48.01		Newsprint, in rolls or sheets.	Free	17.5%	kg	641.1
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.				
4802.10	00.000	- Hand-made paper and paperboard	5%	17.5%	kg	641.21
4802.20	00.000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro- sensitive paper or paperboard	5%	17.5%	kg	641.22
4802.40	00.000	- Wallpaper base	5%	17.5%	kg	641.24
		- 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:				
4802.54	00.000	- - Weighing less than 40 g/m2	5%	17.5%	kg	641.263
4802.55	00.000	- - Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls	5%	17.5%	kg	641.261
4802.56	00.000	- - Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20%	17.5%	kg	641.265
4802.57	00.000	- - Other, weighing 40 g/m2 or more but not more than 150 g/m2	5%	17.5%	kg	641.266
4802.58	00.000	- - Weighing more than 150 g/m2	5%	17.5%	kg	641.269
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4802.61	00.000	- - In rolls	5%	17.5%	kg	641.291
4802.62	00.000	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20%	17.5%	kg	641.294
		- - Other		17.5%		
4802.69	10.000	- - - Cards, not punched, for punch card machines, whether or not in strips	5%	17.5%	kg	641.2991
4802.69	90.000	- - - Other	5%	17.5%	kg	641.2999
4803.00		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4803.00	10.000	- - - Wadding	5%	17.5%	kg	641.631
4803.00	20.000	- - - Toilet or facial tissue stock	5%	17.5%	kg	641.632
4803.00	90.000	- - - Other	5%	17.5%	kg	641.639
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.				
		- Kraftliner:				
4804.11	00.000	- - Unbleached	5%	17.5%	kg	641.411
4804.19	00.000	- - Other	5%	17.5%	kg	641.419
		- Sack kraft paper:				
4804.21	00.000	- - Unbleached	5%	17.5%	kg	641.421
4804.29	00.000	- - Other	5%	17.5%	kg	641.429
		- Other kraft paper and paperboard weighing 150 g/m^2 or less				
4804.31	00.000	- - Unbleached	5%	17.5%	kg	641.461
4804.39	00.000	- - Other	5%	17.5%	kg	641.469
		Other kraft paper and paerboard weighing more than 150 g/m^2 but less 225 g/m^2				
4804.41	00.000	- - Unbleached	5%	17.5%	kg	641.471
4804.42	00.000	- - Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	17.5%	kg	641.472
4804.49	00.000	- - Other	5%	17.5%	kg	641.479
		- Other kraft paper and paperboard weighing 225 g/m^2 or more:				
4804.51	00.000	- - Unbleached	5%	17.5%	kg	641.481
4804.52	00.000	- - Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	17.5%	kg	641.482
4804.59	00.000	- - Other	5%	17.5%	kg	641.489
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:				
4805.11	00.000	- - Semi-chemical fluting paper	5%	17.5%	kg	641.511
4805.12	00.000	- - Straw fluting paper	5%	17.5%	kg	641.512
4805.19	00.000	- - Other	5%	17.5%	kg	641.519
		- Testliner (recycled liner board):				
4805.24	00.000	- - Weighing 150 g/m^2 or less	5%	17.5%	kg	641.544
4805.25	00.000	- - Weighing more than 150 g/m^2	5%	17.5%	kg	641.545
4805.30	00.000	- Sulphite wrapping paper	5%	17.5%	kg	641.52
4805.40	00.000	- Filter paper and paperboard	5%	17.5%	kg	641.561
4805.50	00.000	- Felt paper and paperboard	5%	17.5%	kg	641.562
		- Other:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4805.91	00.000	- - Weighing 150 g/m^2 or less	5%	17.5%	kg	641.591
4805.92	00.000	- - Weighing more than 150 g/m ^{2} but less than 225 g/m^2	5%	17.5%	kg	641.592
4805.93	00.000	- - Weighing 225 g/m^2 or more	5%	17.5%	kg	641.593
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.				
4806.10	00.000	- Vegetable parchment	5%	17.5%	kg	641.531
4806.20	00.000	- Greaseproof papers	5%	17.5%	kg	641.532
4806.30	00.000	- Tracing papers	5%	17.5%	kg	641.533
4806.40	00.000	- Glassine and other glazed transparent or translucent paper	5%	17.5%	kg	641.534
4807.00	00.000	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	5%	17.5%	kg	641.92
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.				
4808.10	00	- Corrugated paper and paperboard, whether or not perforated:				
4808.10	10.000	- - - With glued flat surface sheets	5%	17.5%	kg	641.641
4808.10	90.000	- - - Other	5%	17.5%	kg	641.649
4808.40	00.000	- Kraft paper, creped or crinkled, whether or not embossed or perforated	5%	17.5%	kg	641.62
4808.90	00.000	- Other	5%	17.5%	kg	641.69
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.				
4809.20	00.000	- Self-copy paper	5%	17.5%	kg	641.312
4809.90	00	- Other:				
4809.90	10.000	- - - Carbon or similar copying paper	5%	17.5%	kg	641.311
4809.90	90.000	- - - Other	5%	17.5%	kg	641.319
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.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
4810.13	00.000	- - In rolls	5%	17.5%	kg	641.321
4810.14	00.000	- - In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	5%	17.5%	kg	641.322
4810.19	00.000	- - Other	5%	17.5%	kg	641.329
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4810.22	00.000	- - Light-weight coated paper	5%	17.5%	kg	641.342
4810.29	00.000	- - Other	5%	17.5%	kg	641.349
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:				
4810.31	00.000	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m or less2	5%	17.5%	kg	641.74
4810.32	00.000	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2	5%	17.5%	kg	641.75
4810.39	00.000	- - Other	5%	17.5%	kg	641.76
		- Other paper and paperboard:				
4810.92	00.000	- - Multi-ply	5%	17.5%	kg	641.772
4810.99	00.000	- - Other	5%	17.5%	kg	641.779
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.				
4811.10	00.000	- Tarred, bituminised or asphalted paper and paperboard	5%	17.5% 17.5%	kg	641.73
		- Gummed or adhesive paper and paperboard:				
4811.41	00.000	- - Self-adhesive	5%	17.5%	kg	641.781
4811.49	00.000	- - Other	5%	17.5%	kg	641.789
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
4811.51	00.000	- - Bleached, weighing more than 150 g/m2	5%	17.5%	kg	641.71
4811.59	00.000	- - Other	5%	17.5%	kg	641.72
4811.60	00.000	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	5%	17.5%	kg	641.791
4811.90	00.000	- Other paper, paperboard, cellulose wadding and webs or cellulose fibres	5%	17.5%	kg	641.799
4811.90	00.100	Gift wrapping paper (excluding metallic finish)	5%	17.5%	kg	641.799
4811.90	0090	Other				
48.12		Filter blocks, slabs and plates, of paper pulp	5%	17.5%	kg	641.93
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.				
4813.10	00.000	- In the form of booklets or tubes	5%	17.5%	kg	642.411
4813.20	00.000	- In rolls of a width not exceeding 5 cm	5%	17.5%	kg	642.412
4813.90	00.000	- Other	5%	17.5%	kg	641.55
48.14		Wallpaper and similar wall coverings; window transparencies of paper.				
4814.20	00.000	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design- printed or otherwise decorated layer of plastics	20%	17.5%	kg	641.942
4814.90	00.000	- Other	20%	17.5%	kg	641.949
[48.15]		Deleted				
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.				
4816.20	00.000	- Self-copy paper	5%	17.5%	kg	642.422
4816.90	00	- Other:				
4816.90	10.000	- - - Carbon or similar copying papers	15%	17.5%	kg	642.421
4816.90	90.000	- - - Other	5%	17.5%	kg	642.429
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.				
4817.10	00.000	- Envelopes	20%	17.5%	kg	642.21
4817.20	00.000	- Letter cards, plain postcards and correspondence cards	20%	17.5%	kg	642.22
4817.30	00.000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	17.5%	kg	642.23

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
4818.10	00.000	- Toilet paper	20%	17.5%	kg	642.43
4818.20	00.000	- Handkerchiefs, cleansing or facial tissues and towels	20%	17.5%	kg	642.941
		- Tablecloth and serviettes:				
4818.30	10.000	- - - Tablecloths	20%	17.5%	kg	642.942
4818.30	20.000	- - - Serviettes	20%	17.5%	kg	642.943
4818.50	00.000	- Articles of apparel and clothing accessories	20%	17.5%	kg	642.944
4818.90	00.000	- Other	20%	17.5%	kg	642.949
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.				
4819.10	00.000	- Cartons, boxes and cases, of corrugated paper or paperboard	15%	17.5%	kg	642.11
4819.20	00.000	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%	17.5%	kg	642.12
4819.30	00	- Sacks and bags, having a base of a width of 40 cm or more:				
4819.30	10.000	- - - Unprinted	5%	17.5%	kg	642.131
4819.30	90.000	- - - Other	5%	17.5%	kg	642.139
4819.40	00	- Other sacks and bags, including cones:				
4819.40	10.000	- - - Unprinted	15%	17.5%	kg	642.141
4819.40	90	- - - Other				
4819.40	90.100	Paper bags (excluding vacuum cleaner bags)	10%	17.5%	kg	642.149
4819.40	90.900	- - - Other	10%	17.5%	kg	642.149
4819.50	00	- Other packing containers, including record sleeves:				
4819.50	10.000	- - - Egg boxes and trays	15%	17.5%	kg	642.151
4819.50	90.000	- - - Other	15%	17.5%	kg	642.159
4819.60	00.000	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	17.5%	kg	642.16

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV4
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.				
4820.10	00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles				
4820.10	00.100	- - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	17.5%	kg	642.31
4820.10	00.900	- - A4 Diaries	20%	17.5%	kg	642.31
4820.20	00.000	- Exercise books	20%	17.5%	kg	642.32
4820.30	00.000	- Binders (other than book covers), folders and file covers	20%	17.5%	kg	642.33
4820.40	00.000	- Manifold business forms and interleaved carbon sets	20%	17.5%	kg	642.34
4820.50	00.000	- Albums for samples or for collections	20%	17.5%	kg	642.35
4820.90	00.000	- Other	20%	17.5%	kg	642.39
48.21		Paper or paperboard labels of all kinds, whether or not printed.				
4821.10	00	- Printed				
4821.10	00.100	- - Printed Paper labels	15%	17.5%	kg	892.811
4821.10	00.900	- - Pricing tags, over printed labels, computer and copier labels	15%	17.5%	kg	892.811
4821.90	009	- Other				
4821.90	00.100	- -Other labels	15%	17.5%	kg	892.819
4821.90	00.900	- - Other pricing tags, over printed labels, computer and copier labels	15%	17.5%	kg	892.819
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).				
4822.10	00.000	- Of a kind used for winding textile yarn	5%	17.5%	kg	642.911
4822.90	00.000	- Other	5%	17.5%	kg	642.919
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.				
4823.20	00.000	- Filter paper and paperboard	5%	17.5%	kg	642.45
4823.40	00.000	- Rolls, sheets and dials, printed for self-recording apparatus	5%	17.5%	kg	642.991
		- Trays, dishes, plates, cups and the like, of paper or paperboard:				
4823.61	00.000	- - Of bamboo	20%	17.5%	kg	642.931
4823.69	00.000	- - Other	20%	17.5%	kg	642.939
4823.70	00.000	- Moulded or pressed articles of paper pulp	5%	17.5%	kg	642.992
4823.90		- Other:				
4823.90	10.000	- - - Dress patterns, of paper	Free	17.5%	kg	642.993
4823.90	30.000	- - - Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	17.5%	kg	642.995
4823.90	40.000	- - - Gummed or adhesive paper in strips or rolls	15%	17.5%	kg	642.996
4823.90	90	- - - Other				
4823.90	90.100	- - - Calculating machine rools	5%	17.5%	kg	642.999
4823.90	90.900	- - - Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	5%	17.5%	kg	642.999

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes.

1. This Chapter does not cover:

   (a) Photographic negatives or positives on transparent bases (Chapter 37);

   (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);

   (c) Playing cards or other goods of Chapter 95; or

   (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4. Heading 49.01 also covers :

   (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

   (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

   (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade

catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6. For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.				
4901.10	00	- In single sheets, whether or not folded:				
4901.10	10	- - - Brochures, pamphlets and leaflets:				
4901.10	10.100	- - - Brochures, pamphlets and leaflets	Free	17.5%	kg	892.151
4901.10	10.900	Colour shades cards	Free	17.5%	kg	892.151
4901.10	90.000	- - - Other	Free	17.5%	kg	892.159
		- Other:				
4901.91	00.000	- - Dictionaries and encyclopaedias, and serial instalments thereof	Free	17.5%	kg	892.16
4901.99	00	- - Other:				
4901.99	10	- - - Brochures and pamphlets				
4901.99	10.100	- - - Brochures, pamphlets and leaflets	Free	17.5%	kg	892.191
4901.99	10.900	Colour shades cards	Free	17.5%	kg	892.191
4901.99	90.000	- - - Other	Free	17.5%	kg	892.199
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.				
4902.10	00	- Appearing at least four times a week:				
4902.10	10.000	- - - Newspapers	Free	17.5%	kg	892.211
4902.10	90.000	- - - Other	Free	17.5%	kg	892.219
4902.90	00.000	- Other	Free	17.5%	kg	892.29
4903.00	00.000	Children's picture, drawing or colouring books.	Free	17.5%	kg	892.12
4904.00	00.000	Music, printed or in manuscript, whether or not bound or illustrated.	Free	17.5%	kg	892.85
49.05	00	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.				
4905.10	00.000	- Globes	Free	17.5%	kg	892.141
		- Other:				
4905.91	00.000	- - In book form	Free	17.5%	kg	892.13
4905.99	00.000	- - Other	Free	17.5%	kg	892.149
4906.00	00.000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	Free	17.5%	kg	892.82
49.07	00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.				
4907.00	10.000	- - - Unused postage, revenue or similar stamps	Free	17.5%	kg	892.831
4907.00	20.000	- - - Bank and currency notes	Free	17.5%	kg	892.832
4907.00	30.000	- - - Cheque forms	20%	17.5%	kg	892.833
4907.00	90.000	- - - Other	20%	17.5%	kg	892.839
49.08		Transfers (decalcomanias).				
4908.10	00.000	- Transfers (decalcomanias), vitrifiable	5%	17.5%	kg	892.411
4908.90	00.000	- Other	5%	17.5%	kg	892.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
49.09		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.				
4909.00	10.000	- - - Printed or illustrated postcards	20%	17.5%	kg	892.421
4909.00	90.000	- - - Other	20%	17.5%	kg	892.429
4910.00	00.000	Calendars of any kind, printed, including calendar blocks.	20%	17.5%	kg	892.84
49.11		Other printed matter, including printed pictures and photographs.				
4911.10	00.000	- Trade advertising material, commercial catalogues and the like	20%	17.5%	kg	892.86
		- Other:				
4911.91	00.000	- - Pictures, designs and photographs	20%	17.5%	kg	892.87
4911.99	00	- - Other:				
4911.99	10.000	- - - Microcopies, anatomical, botanical and other instructional charts and diagrams	5%	17.5%	kg	892.891
4911.99	20.000	- - - Schematic maps	10%	17.5%	kg	892.892
4911.99	30.000	- - - Calendar backs and window transparencies (other than of paper)	15%	17.5%	kg	892.893
4911.99	90.000	- - - Other	20%	17.5%	kg	892.899

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

(a) Animal brush-making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

(b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

(e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

(f) Sensitised textiles of headings 37.01 to 37.04;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

(l) Articles of textile materials of heading 42.01 or 42.02;

(m) Products or articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or

(v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

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

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables" :

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax :

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filaments; or

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding :

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases.

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filaments; or

(ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached :

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material :

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns,

conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

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

Single yarn of nylon or other polyamides, or of polyesters ..... 60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters .... 53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon ..... 27 cN/tex.

7. For the purposes of this Section, the expression "made up" means:

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) 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.

8. For the purposes of Chapters 50 to 60 :

(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and

(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn "means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

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

(a) Unbleached yarn

Yarn which:

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(b) Bleached yarn

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

(h) Printed woven fabric

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

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

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

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

(ij) **Plain weave**

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

SILK

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5001.00	00.000	Silk-worm cocoons suitable for reeling.	5%	17.5%	kg	261.41
5002.00	00.000	Raw silk (not thrown).	5%	17.5%	kg	261.3
5003.00	00.000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	5%	17.5%	kg	261.42
5004.00	00.000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5%	17.5%	kg	651.92
5005.00	00.000	Yarn spun from silk waste, not put up for retail sale.	5%	17.5%	kg	651.93
5006.00	00.000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5%	17.5%	kg	651.94
5007.00		Woven Fabric of silk or of silk waste				
5007.10	00.000	- Fabrics of noil silk	5%	17.5%	kg/m2	654.11
5007.20	00.000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	5%	17.5%	kg/m2	654.13
5007.90	00.000	- Other fabrics	5%	17.5%	kg/m2	654.19

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).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
51.01		Wool, not carded or combed.				
		- Greasy, including fleece-washed wool:				
5101.11	00.000	- - Shorn wool	5%	17.5%	kg	268.11
5101.19	00.000	- - Other	5%	17.5%	kg	268.19
		- Degreased, not carbonised:				
5101.21	00.000	- - Shorn wool	5%	17.5%	kg	268.211
5101.29	00.000	- - Other	5%	17.5%	kg	268.219
5101.30	00.000	- Carbonised	5%	17.5%	kg	268.29
51.02		Fine or coarse animal hair, not carded or combed.				
		- Fine animal hair:				
5102.11	00.000	- - Of Kashmir (cashmere) goats	5%	17.5%	kg	268.31
5102.19	00.000	- - Other	5%	17.5%	kg	26839
5102.20	00.000	- Coarse animal hair	5%	17.5%	kg	268.5
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.				
5103.10	00.000	- Noils of wool or of fine animal hair	5%	17.5%	kg	268.63
5103.20	00.000	- Other waste of wool or of fine animal hair	5%	17.5%	kg	268.691
5103.30	00.000	- Waste of coarse animal hair	5%	17.5%	kg	268.692
5104.00	00.000	Garnetted stock of wool or of fine or coarse animal hair.	5%	17.5%	kg	268.62
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).				
5105.10	00.000	- Carded wool	5%	17.5%	kg	268.711
		- Wool tops and other combed wool:				
5105.21	00.000	- - Combed wool in fragments	5%	17.5%	kg	268.712
5105.29	00.000	- - Other	5%	17.5%	kg	268.73
		- Fine animal hair, carded or combed:				
5105.31	00.000	- - Of Kashmir (cashmere) goats	5%	17.5%	kg	268.7711
5105.39	00.000	- - Other	5%	17.5%	kg	268.7719
5105.40	00.000	- Coarse animal hair, carded or combed	5%	17.5%	kg	268.772
51.06		Yarn of carded wool, not put up for retail sale.				
5106.10	00.000	- Containing 85% or more by weight of wool	5%	17.5%	kg	651.12
5106.20	00.000	- Containing less than 85% by weight of wool	5%	17.5%	kg	651.17
51.07		Yarn combed wool, not put up for retail sale.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5107.10	00.000	- Containing 85% or more by weight of wool	5%	17.5%	kg	651.13
5107.20	00.000	- Containing less than 85% by weight of wool	5%	17.5%	kg	651.18
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.				
5108.10	00.000	- Carded	5%	17.5%	kg	651.141
5108.20	00.000	- Combed	5%	17.5%	kg	651.142
51.09		Yarn of wool or of fine animal hair, put up for retail sale.				
5109.10	00.000	- Containing 85% or more by weight of wool or of fine animal hair	5%	17.5%	kg	651.16
5109.90	00.000	- Other	5%	17.5%	kg	651.19
5110.00	00.000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5%	17.5%	kg	651.15
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:				
5111.11	00.000	- - Of a weight not exceeding 300 g/m2	5%	17.5%	kg	654.211
5111.19	00.000	- - Other	5%	17.5%	kg	654.212
5111.20	00.000	- Other, mixed mainly or solely with man-made filaments	5%	17.5%	kg	654.311
5111.30	00.000	- Other, mixed mainly or solely with man-made staple fibres	5%	17.5%	kg	654.312
5111.90	00.000	- Other	5%	17.5%	kg	654.33
51.12		Woven fabrics of combed wool or of combed fine animal hair.				
		- Containing 85% or more by weight of wool or of fine animal hair:				
5112.11	00.000	- - Of a weight not exceeding 200 g/m2	5%	17.5%	kg	654.221
5112.19	00.000	- - Other	5%	17.5%	kg	654.229
5112.20	00.000	- Other, mixed mainly or solely with man-made filaments	5%	17.5%	kg	654.321
5112.30	00.000	- Other, mixed mainly or solely with man-made staple fibres	5%	17.5%	kg	654.329
5112.90	00.000	- Other	5%	17.5%	kg	654.34
5113.00	00.000	Woven fabrics of coarse animal hair or of horsehair.	5%	17.5%	kg	654.92

CHAPTER 52

COTTON

Subheading Note.

1. For the purposes of subheadings 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
52.01		Cotton, not carded or combed.				
5201.00	10.000	- - - Sea Island cotton	5%	17.5%	kg	263.11
5201.00	90.000	- - - Other	5%	17.5%	kg	263.19
52.02		Cotton waste (including yarn waste and garnetted stock).				
5202.10	00.000	- Yarn waste (including thread waste)	5%	17.5%	kg	263.31
		- Other:				
5202.91	00.000	- - Garnetted stock	5%	17.5%	kg	263.32
5202.99	00.000	- - Other	5%	17.5%	kg	263.39
5203.00	00.000	Cotton, carded or combed.	5%	17.5%	kg	263.4
52.04		Cotton sewing thread, whether or not put up for retail sale.				
		- Not put up for retail sale:				
5204.11	00.000	- - Containing 85% or more by weight of cotton	5%	17.5%	kg	651.211
5204.19	00.000	- - Other	5%	17.5%	kg	651.219
5204.20	00.000	- Put up for retail sale	5%	17.5%	kg	651.22
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.				
		- Single yarn, of uncombed fibres:				
5205.11	00.000	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	17.5%	kg	651.3311
5205.12	00.000	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	17.5%	kg	651.3312
5205.13	00.000	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	17.5%	kg	651.3313
5205.14	00.000	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	17.5%	kg	651.3314
5205.15	00.000	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	17.5%	kg	651.3315
		- Single yarn, of combed fibres:	5%	17.5%		
5205.21	00.000	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	17.5%	kg	651.3321
5205.22	00.000	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	17.5%	kg	651.3322
5205.23	00.000	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	17.5%	kg	651.3323

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5205.24	00.000	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	17.5%	kg	651.3324
5205.26	00.000	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5%	17.5%	kg	651.3325
5205.27	00.000	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5%	17.5%	kg	651.3326
5205.28	00.000	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5%	17.5%	kg	651.3327
		- Multiple (folded) or cabled yarn, of uncombed fibres:				
5205.31	00.000	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	17.5%	kg	651.3331
5205.32	00.000	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	17.5%	kg	651.3332
5205.33	00.000	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	17.5%	kg	651.3333
5205.34	00.000	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	17.5%	kg	651.3334
5205.35	00.000	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	17.5%	kg	651.3335
		- Multiple (folded) or cabled yarn, of combed fibres:		17.5%		
5205.41	00.000	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	17.5%	kg	651.3341
5205.42	00.000	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	17.5%	kg	651.3342
5205.43	00.000	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	17.5%	kg	651.3343
5205.44	00.000	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	17.5%	kg	651.3344

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5205.46	00.000	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5%	17.5%	kg	651.3345
5205.47	00.000	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5%	17.5%	kg	651.3346
5205.48	00.000	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%	17.5%	kg	651.3347
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale).				
		- Single yarn, of uncombed fibres:				
5206.11	00.000	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	17.5%	kg	651.3411
5206.12	00.000	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	17.5%	kg	651.3412
5206.13	00.000	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	17.5%	kg	651.3413
5206.14	00.000	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	17.5%	kg	651.3414
5206.15	00.000	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	17.5%	kg	651.3415
		- Single yarn, of combed fibres:				
5206.21	00.000	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	17.5%	kg	651.3421
5206.22	00.000	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	17.5%	kg	651.3422
5206.23	00.000	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	17.5%	kg	651.3423
5206.24	00.000	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	17.5%	kg	651.3424
5206.25	00.000	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	17.5%	kg	651.3425
		- Multiple (folded) or cabled yarn, of uncombed fibres:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5206.31	00.000	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	17.5%	kg	651.3431
5206.32	00.000	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	17.5%	kg	651.3432
5206.33	00.000	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	17.5%	kg	651.3433
5206.34	00.000	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	17.5%	kg	651.3434
5206.35	00.000	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	17.5%	kg	651.3435
		- Multiple (folded) or cabled yarn, of combed fibres:				
5206.41	00.000	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	17.5%	kg	651.3441
5206.42	00.000	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	17.5%	kg	651.3442
5206.43	00.000	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	17.5%	kg	651.3443
5206.44	00.000	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	17.5%	kg	651.3444
5206.45	00.000	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	17.5%	kg	651.3445
52.07		Cotton yarn (other than sewing thread) put up for retail sale.				
5207.10	00.000	- Containing 85% or more by weight of cotton	5%	17.5%	kg	651.31
5207.90	00.000	- Other	5%	17.5%	kg	651.32
52.08		Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m .2				
		- Unbleached:				
5208.11	00	- - Plain weave, weighing not more that 100 g/m :2				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5208.11	10.000	- - - Of Sea Island cotton	5%	17.5%	kg/m2	652.211
5208.11	90.000	- - - Other	5%	17.5%	kg/m2	652.212
5208.12	00	- - Plain weave, weighing more than 100 g/m :2				
5208.12	10.000	- - - Of Sea Island cotton	5%	17.5%	kg/m2	652.213
5208.12	90.000	- - - Other	5%	17.5%	kg/m2	652.214
5208.13	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.215
5208.19	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.219
		- Bleached:				
5208.21	00	- - Plain weave, weighing not more than 100 g/m :2				
5208.21	10.000	- - - Of Sea Island cotton	5%	17.5%	kg/m2	652.311
5208.21	90.000	- - - Other	5%	17.5%	kg/m2	652.312
5208.22	00	- - Plain weave, weighing more than 100 g/m :2				
5208.22	10.000	- - - Of Sea Island cotton	5%	17.5%	kg/m2	652.313
5208.22	90.000	- - - Other	5%	17.5%	kg/m2	652.314
5208.23	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.315
5208.29	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.319
		- Dyed:				
5208.31	00.000	- - Plain weave, weighing not more than 100 g/m2	5%	17.5%	kg/m2	652.321
5208.32	00.000	- - Plain weave, weighing more than 100 g/m2	5%	17.5%	kg/m2	652.322
5208.33	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.323
5208.39	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.329
		- Of yarns of different colours:				
5208.41	00.000	- - Plain weave, weighing not more than 100 g/m2	5%	17.5%	kg/m2	652.331
5208.42	00.000	- - Plain weave, weighing more than 100 g/m2	5%	17.5%	kg/m2	652.332
5208.43	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.333
5208.49	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.339
		- Printed:				
5208.51	00.000	- - Plain weave, weighing not more than 100 g/m2	5%	17.5%	kg/m2	652.341
5208.52	00.000	- - Plain weave, weighing more than 100 g/m2	5%	17.5%	kg/m2	652.342
5208.59	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.349
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m .2				
		- Unbleached:				
5209.11	00	- - Plain weave:				
5209.11	10.000	- - - Of Sea Island cotton	5%	17.5%	kg/m2	652.221
5209.11	90.000	- - - Other	5%	17.5%	kg/m2	652.222

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5209.12	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.223
5209.19	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.229
		- Bleached:				
		- - Plain weave:				
5209.21	10.000	- - - Of Sea Island cotton	5%	17.5%	kg/m2	652.411
5209.21	90.000	- - - Other	5%	17.5%	kg/m2	652.412
5209.22	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.413
5209.29	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.419
		- Dyed:				
5209.31	00.000	- - Plain weave	5%	17.5%	kg/m2	651.421
5209.32	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.422
5209.39	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.429
		- Of yarns of different colours:				
5209.41	00.000	- - Plain weave	5%	17.5%	kg/m2	652.441
5209.42	00.000	- - Denim	5%	17.5%	kg/m2	652.43
5209.43	00.000	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.442
5209.49	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.449
		- Printed:				
5209.51	00.000	- - Plain weave	5%	17.5%	kg/m2	652.451
5209.52	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.452
5209.59	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.459
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m^2				
		- Unbleached:				
5210.11	00.000	- - Plain weave	5%	17.5%	kg/m2	652.231
5210.19	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.239
		- Bleached:				
5210.21	00.000	- - Plain weave	5%	17.5%	kg/m2	652.511
5210.29	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.519
		- Dyed:				
5210.31	00.000	- - Plain weave	5%	17.5%	kg/m2	652.521
5210.32	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.522
5210.39	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.529
		- Of yarns of different colours:				
5210.41	00.000	- - Plain weave	5%	17.5%	kg/m2	652.531
5210.49	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.539
		- Printed:				
5210.51	00.000	- - Plain weave	5%	17.5%	kg/m2	652.541
5210.59	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.549

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ^{2}				
		- Unbleached:				
5211.11	00.000	- - Plain weave	5%	17.5%	kg/m2	652.241
5211.12	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.242
5211.19	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.249
5211.20	00.000	- Bleached	5%	17.5%	kg/m2	652.61
		- Dyed:				
5211.31	00.000	- - Plain weave	5%	17.5%	kg/m2	652.621
5211.32	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.622
5211.39	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.629
		- Of yarns of different colours:				
5211.41	00.000	- - Plain weave	5%	17.5%	kg/m2	652.641
5211.42	00.000	- - Denim	5%	17.5%	kg/m2	652.63
5211.43	00.000	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.642
5211.49	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.649
		- Printed:				
5211.51	00.000	- - Plain weave	5%	17.5%	kg/m2	652.651
5211.52	00.000	- - 3-thread or 4-thread twill, including cross twill	5%	17.5%	kg/m2	652.652
5211.59	00.000	- - Other fabrics	5%	17.5%	kg/m2	652.659
52.12		Other woven fabrics of cotton.				
		- Weighing not more than 200 g/m^2				
5212.11	00.000	- - Unbleached	5%	17.5%	kg/m2	652.25
5212.12	00.000	- - Bleached	5%	17.5%	kg/m2	652.91
5212.13	00.000	- - Dyed	5%	17.5%	kg/m2	652.92
5212.14	00.000	- - Of yarns of different colours	5%	17.5%	kg/m2	652.93
5212.15	00.000	- - Printed	5%	17.5%	kg/m2	652.94
		- Weighing more than 200 g/m ^{2}				
5212.21	00.000	- - Unbleached	5%	17.5%	kg/m2	652.26
5212.22	00.000	- - Bleached	5%	17.5%	kg/m2	652.95
5212.23	00.000	- - Dyed	5%	17.5%	kg/m2	652.96
5212.24	00.000	- - Of yarns of different colours	5%	17.5%	kg/m2	652.97
5212.25	00.000	- - Printed	5%	17.5%	kg/m2	652.98

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).				
5301.10	00.000	- Flax, raw or retted	5%	17.5%	kg	265.11
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:				
5301.21	00.000	- - Broken or scutched	5%	17.5%	kg	265.121
5301.29	00.000	- - Other	5%	17.5%	kg	265.129
5301.30	00.000	- Flax tow and waste	5%	17.5%	kg	265.13
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).				
5302.10	00.000	- True hemp, raw or retted	5%	17.5%	kg	265.21
5302.90	00.000	- Other	5%	17.5%	kg	265.29
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).				
5303.10	00.000	- Jute and other textile bast fibres, raw or retted	5%	17.5%	kg	264.1
5303.90	00.000	- Other	5%	17.5%	kg	264.9
[53.04]		Deleted				
5305.00	00.000	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).	5%	17.5%	kg	265.8
53.06		Flax yarn.				
5306.10	00.000	- Single	5%	17.5%	kg	651.961
5306.20	00.000	- Multiple (folded) or cabled	5%	17.5%	kg	651.962
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.				
5307.10	00.000	- Single	5%	17.5%	kg	651.971
5307.20	00.000	- Multiple (folded) or cabled	5%	17.5%	kg	651.972
53.08		Yarn of other vegetable textile fibres; paper yarn .				
5308.10	00.000	- Coir yarn	5%	17.5%	kg	651.991
5308.20	00.000	- True hemp yarn	5%	17.5%	kg	651.992
5308.90	00.000	- Other	5%	17.5%	kg	651.999
53.09		Woven fabrics of flax.				
		- Containing 85% or more by weight of flax:				
5309.11	00.000	- - Unbleached or bleached	5%	17.5%	kg/m2	654.411
5309.19	00.000	- - Other	5%	17.5%	kg/m2	654.419
		- Containing less than 85% by weight of flax:				
5309.21	00.000	- - Unbleached or bleached	5%	17.5%	kg/m2	654.421
5309.29	00.000	- - Other	5%	17.5%	kg/m2	654.429

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.				
5310.10	00.000	- Unbleached	5%	17.5%	kg/m2	654.51
5310.90	00.000	- Other	5%	17.5%	kg/m2	654.59
5311.00	00.000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5%	17.5%	kg/m2	654.93

CHAPTER 54

MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

   (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification or polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or

   (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as Cuprammonium rayon (cupro) or viscose rayon, or by chemical modification or natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or algmates.

   The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 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".

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.				
5401.10	00	- Of synthetic filaments:				
5401.10	10.000	- - - Not put up for retail sale	5%	17.5%	kg	651.411
5401.10	20.000	- - - Put up for retail sale	5%	17.5%	kg	651.412
5401.20	00	- Of artificial filaments:				
5401.20	10.000	- - - Not put up for retail sale	5%	17.5%	kg	651.421
5401.20	20.000	- - - Put up for retail sale	5%	17.5%	kg	651.422
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:				
5402.11	00.000	- - Of aramids	5%	17.5%	kg	652.6211
5402.19	00.000	- - Other	5%	17.5%	kg	652.6519
5402.20	00.000	- High tenacity yarn of polyesters, whether or not textured	5%	17.5%	kg	651.622
		- Textured yarn:				
5402.31	00.000	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%	17.5%	kg	651.511
5402.32	00.000	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5%	17.5%	kg	651.512
5402.33	00.000	- - Of polyesters	5%	17.5%	kg	651.52
5402.34	00.000	- - Of polypropylene	5%	17.5%	kg	651.591
5402.39	00.000	- - Other	5%	17.5%	kg	651.599
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:				
5402.44	00.000	- - Elastomeric	5%	17.5%	kg	651.634
5402.45	00.000	- - Other, of nylon or other polyamides	5%	17.5%	kg	651.635
5402.46	00.000	- - Other, of polyesters, partially oriented	5%	17.5%	kg	651.636
5402.47	00.000	- - Other, of polyesters	5%	17.5%	kg	651.637
5402.48	00.000	- - Other, of polypropylene	5%	17.5%	kg	651.638
5402.49	00.000	- - Other	5%	17.5%	kg	651.639
		- Other yarn, single, with a twist exceeding 50 turns per metre:				
5402.51	00.000	- - Of nylon or other polyamides	5%	17.5%	kg	651.641
5402.52	00.000	- - Of polyesters	5%	17.5%	kg	651.642
5402.53	00.000	- - Of polypropylene	5%	17.5%	kg	651.643
5402.59	00.000	- - Other	5%	17.5%	kg	651.649
		- Other yarn, multiple (folded) or cabled:				
5402.61	00.000	- - Of nylon or other polyamides	5%	17.5%	kg	651.691
5402.62	00.000	- - Of polyesters	5%	17.5%	kg	651.692
5402.63	00.000	- - Of polypropylene	5%	17.5%	kg	651.693
5402.69	00.000	- - Other	5%	17.5%	kg	651.699
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.				
5403.10	00.000	- High tenacity yarn of viscose rayon	5%	17.5%	kg	651.73

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Other yarn, single:				
5403.31	00.000	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	17.5%	kg	651.74
5403.32	00.000	- - Of viscose rayon, with a twist exceeding 120 turns per metre	5%	17.5%	kg	651.751
5403.33	00.000	- - Of cellulose acetate	5%	17.5%	kg	651.752
5403.39	00.000	- - Other	5%	17.5%	kg	651.759
		- Other yarn, multiple (folded) or cabled:				
5403.41	00.000	- - Of viscose rayon	5%	17.5%	kg	651.761
5403.42	00.000	- - Of cellulose acetate	5%	17.5%	kg	651.762
5403.49	00.000	- - Other	5%	17.5%	kg	651.769
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.				
		- Monofilament:				
5404.11	00.000	- - Elastomeric	5%	17.5%	kg	651.8811
5404.12	00.000	- - Other, of polypropylene	5%	17.5%	kg	651.8812
5404.19	00.000	- - Other	5%	17.5%	kg	651.8819
5404.90	00.000	- Other	5%	17.5%	kg	651.889
5405.00	00.000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	5%	17.5%	kg	651.77
5406.00	00.000	Man-made filament yarn (other than sewing thread), put up for retail sale.	5%	17.5%	kg&m2	651.78
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.				
5407.10	00.000	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%	17.5%	kg&m2	653.11
5407.20	00.000	- Woven fabrics obtained from strip or the like	5%	17.5%	kg&m2	653.12
5407.30	00.000	- Fabrics specified in Note 9 to Section XI	5%	17.5%	kg&m2	653.13
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polymides:				
5407.41	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.141
5407.42	00.000	- - Dyed	5%	17.5%	kg&m2	653.142
5407.43	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.143
5407.44	00.000	- - Printed	5%	17.5%	kg&m2	653.144
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:				
5407.51	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.151
5407.52	00.000	- - Dyed	5%	17.5%	kg&m2	653.152
5407.53	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.153
5407.54	00.000	- - Printed	5%	17.5%	kg&m2	653.154
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5407.61	00.000	- - Containing 85% or more by weight of non- textured polyester filaments	5%	17.5%	kg&m2	653.16
5407.69	00.000	- - Other	5%	17.5%	kg&m2	653.171
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:				
5407.71	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.172
5407.72	00.000	- - Dyed	5%	17.5%	kg&m2	653.173
5407.73	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.174
5407.74	00.000	- - Printed	5%	17.5%	kg&m2	653.175
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:				
5407.81	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.181
5407.82	00.000	- - Dyed	5%	17.5%	kg&m2	653.182
5407.83	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.183
5407.84	00.000	- - Printed	5%	17.5%	kg&m2	653.184
		- Other woven fabrics:				
5407.91	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.191
5407.92	00.000	- - Dyed	5%	17.5%	kg&m2	653.192
5407.93	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.193
5407.94	00.000	- - Printed	5%	17.5%	kg&m2	653.194
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.				
5408.10	00.000	- Woven fabrics obtained from high tenacity yarn of viscose rayon	5%	17.5% 17.5%	kg&m2	653.51
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:				
5408.21	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.521
5408.22	00.000	- - Dyed	5%	17.5%	kg&m2	653.522
5408.23	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.523
5408.24	00.000	- - Printed	5%	17.5%	kg&m2	653.524
		- Other woven fabrics:				
5408.31	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.591
5408.32	00.000	- - Dyed	5%	17.5%	kg&m2	653.592
5408.33	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.593
5408.34	00.000	- - Printed	5%	17.5%	kg&m2	653.594

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

l. 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.

Two of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
55.01		Synthetic filament tow.				
5501.10	00.000	Of nylon or other polyamides	5%	17.5%	kg	266.61
5501.20	00.000	- Of polyesters	5%	17.5%	kg	266.62
5501.30	00.000	- Acrylic or modacrylic	5%	17.5%	kg	266.63
5501.40	00.000	- Of polypropylene	5%	17.5%	kg	266.691
5501.90	00.000	- Other	5%	17.5%	kg	266.699
55.02		Artificial filament tow.				
5502.10	00.000	- Of cellulose acetate	5%	17.5%	kg	267.121
5502.90	00.000	- Other	5%	17.5%	kg	267.129
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.				
		- Of nylon or other polyamides:				
5503.11	00.000	- - Of aramids	5%	17.5%	kg	266.511
5503.19	00.000	- - Other	5%	17.5%	kg	266.519
5503.20	00.000	- Of polyesters	5%	17.5%	kg	266.52
5503.30	00.000	- Acrylic or modacrylic	5%	17.5%	kg	266.53
5503.40	00.000	- Of polypropylene	5%	17.5%	kg	266.591
5503.90	00.000	- Other	5%	17.5%	kg	266.599
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.				
5504.10	00.000	- Of viscose rayon	5%	17.5%	kg	267.111
5504.90	00.000	- Other	5%	17.5%	kg	267.119
55.05		Waste (including noils, yarn waste and garneted stock) of man-made fibres.				
5505.10	00.000	- Of synthetic fibres	5%	17.5%	kg	267.21
5505.20	00.000	- Of artificial fibres	5%	17.5%	kg	267.22
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.				
5506.10	00.000	- Of nylon or other polyamides	5%	17.5%	kg	266.71
5506.20	00.000	- Of polyesters	5%	17.5%	kg	266.72
5506.30	00.000	- Acrylic or modacrylic	5%	17.5%	kg	266.73
5506.40	00.000	- Of polypropylene	5%	17.5%	kg	266.791
5506.90	00.000	- Other	5%	17.5%	kg	266.79
5507.00	00.000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%	17.5%	kg	267.13
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.				
5508.10	00	- Of synthetic staple fibres:				
5508.10	10.000	- - - Not put up for retail sale	5%	17.5%	kg	651.431
5508.10	20.000	- - - Put up for retail sale	5%	17.5%	kg	651.432
5508.20	00	- Of artificial staple fibres:				
5508.20	10.000	- - - Not put up for retail sale	5%	17.5%	kg	651.441
5508.20	20.000	- - - Put up for retail sale	5%	17.5%	kg	651.442
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:				
5509.11	00.000	- - Single yarn	5%	17.5%	kg	651.821
5509.12	00.000	- - Multiple (folded) or cabled yarn	5%	17.5%	kg	651.822
		- Containing 85% or more by weight of polyester staple fibres:				
5509.21	00.000	- - Single yarn	5%	17.5%	kg	651.823
5509.22	00.000	- - Multiple (folded) or cabled yarn	5%	17.5%	kg	651.824
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
5509.31	00.000	- - Single yarn	5%	17.5%	kg	651.825
5509.32	00.000	- - Multiple (folded) or cabled yarn	5%	17.5%	kg	651.826
		- Other yarn, containing 85% or more by weight of synthetic staple fibres:				
5509.41	00.000	- - Single yarn	5%	17.5%	kg	651.827
5509.42	00.000	- - Multiple (folded) or cabled yarn	5%	17.5%	kg	651.828
		- Other yarn, of polyester staple fibres:				
5509.51	00.000	- - Mixed mainly or solely with artificial staple fibres	5%	17.5%	kg	651.8411
5509.52	00.000	- - Mixed mainly or solely with wool or fine animal hair	5%	17.5%	kg	651.8412
5509.53	00.000	- - Mixed mainly or solely with cotton	5%	17.5%	kg	651.8413
5509.59	00.000	- - Other	5%	17.5%	kg	651.8419
		- Other yarn, of acrylic or modacrylic staple fibres:				
5509.61	00.000	- - Mixed mainly or solely with wool or fine animal hair	5%	17.5%	kg	651.8421
5509.62	00.000	- - Mixed mainly or solely with cotton	5%	17.5%	kg	651.8422
5509.69	00.000	- - Other	5%	17.5%	kg	651.8429
		- Other yarn:				
5509.91	00.000	- - Mixed mainly or solely with wool or fine animal hair	5%	17.5%	kg	651.84691
5509.92	00.000	- - Mixed mainly or solely with cotton	5%	17.5%	kg	651.8492
5509.99	00.000	- - Other	5%	17.5%	kg	651.8499
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:				
5510.11	00.000	- - Single yarn	5%	17.5%	kg	651.861
5510.12	00.000	- - Multiple (folded) or cabled yarn	5%	17.5%	kg	651.862
5510.20	00.000	- Other yarn, mixed mainly or solely with wool or fine animal hair	5%	17.5%	kg	651.871
5510.30	00.000	- Other yarn, mixed mainly or solely with cotton	5%	17.5%	kg	651.872
5510.90	00.000	- Other yarn	5%	17.5%	kg	651.879
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.				
5511.10	00.000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	5%	17.5%	kg	651.81
5511.20	00.000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	17.5%	kg	651.83

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5511.30	00.000	- Of artificial staple fibres	5%	17.5%	kg	651.85
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.				
		- Containing 85% or more by weight of polyester staple fibres:				
5512.11	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.211
5512.19	00.000	- - Other	5%	17.5%	kg&m2	653.219
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
5512.21	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.251
5512.29	00.000	- - Other	5%	17.5%	kg&m2	653.259
		- Other:				
5512.91	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.291
5512.99	00.000	- - Other	5%	17.5%	kg&m2	653.299
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.				
		- Unbleached or bleached:				
5513.11	00.000	- - Of polyester staple fibres, plain weave	5%	17.5%	kg&m2	653.311
5513.12	00.000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	17.5%	kg&m2	653.312
5513.13	00.000	- - Other woven fabrics of polyester staple fibres	5%	17.5%	kg&m2	653.313
5513.19	00.000	- - Other woven fabrics	5%	17.5%	kg&m2	653.321
		- Dyed:				
5513.21	00.000	- - Of polyester staple fibres, plain weave	5%	17.5%	kg&m2	653.314
5513.23	00.000	- - Other woven fabrics of polyester staple fibres	5%	17.5%	kg&m2	653.316
5513.29	00.000	- - Other woven fabrics	5%	17.5%	kg&m2	653.322
		- Of yarns of different colours:				
5513.31	00.000	- - Of polyester staple fibres, plain weave	5%	17.5%	kg&m2	653.317
5513.39	00.000	- - Other woven fabrics	5%	17.5%	kg&m2	653.323
		- Printed:				
5513.41	00.000	- - Of polyester staple fibres, plain weave	5%	17.5%	kg&m2	653.3192
5513.49	00.000	- - Other woven fabrics	5%	17.5%	kg&m2	653.329
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 g/m2.				
		- Unbleached or bleached:				
5514.11	00.000	- - Of polyester staple fibres, plain weave	5%	17.5%	kg&m2	653.331
5514.12	00.000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	17.5%	kg&m2	653.332
5514.19	00.000	- - Other woven fabrics	5%	17.5%	kg&m2	653.341
		- Dyed:				
5514.21	00.000	- - Of polyester staple fibres, plain weave	5%	17.5%	kg&m2	653.334

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5514.22	00.000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	17.5%	kg&m2	653.335
5514.23	00.000	- - Other woven fabrics of polyester staple fibres	5%	17.5%	kg&m2	653.336
5514.29	00.000	- - Other woven fabrics	5%	17.5%	kg&m2	653.342
5514.30	00.000	- Of yarns of different colours	5%	17.5%	kg&m2	653.35
		- Printed:				
5514.41	00.000	- - Of polyester staple fibres, plain weave	5%	17.5%	kg&m2	653.337
5514.42	00.000	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	17.5%	kg&m2	653.338
5514.43	00.000	- - Other woven fabrics of polyester staple fibres	5%	17.5%	kg&m2	653.339
5514.49	00.000	- - Other woven fabrics	5%	17.5%	kg&m2	653.349
55.15		Other woven fabrics of synthetic staple fibres.				
		- Of polyester staple fibres:				
5515.11	00.000	- - Mixed mainly or solely with viscose rayon stable fibres	5%	17.5%	kg&m2	653.431
5515.12	00.000	- - Mixed mainly or solely with man-made filaments	5%	17.5%	kg&m2	653.421
5515.13	00.000	- - Mixed mainly or solely with wool or fine animal hair	5%	17.5%	kg&m2	653.411
5515.19	00.000	- - Other	5%	17.5%	kg&m2	653.432
		- Of acrylic or modacrylic staple fibres:				
5515.21	00.000	- - Mixed mainly or solely with man-made filaments	5%	17.5%	kg&m2	653.422
5515.22	00.000	- - Mixed mainly or solely with wool or fine animal hair	5%	17.5%	kg&m2	653.412
5515.29	00.000	- - Other	5%	17.5%	kg&m2	653.433
		- Other woven fabrics:				
5515.91	00.000	- - Mixed mainly or solely with man-made filaments	5%	17.5%	kg&m2	653.423
5515.99	00.000	- - Other	5%	17.5%	kg&m2	653.439
55.16		Woven fabrics of artificial staple fibres.				
		- Containing 85% or more by weight of artificial stable fibres:				
5516.11	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.61
5516.12	00.000	- - Dyed	5%	17.5%	kg&m2	653.62
5516.13	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.63
5516.14	00.000	- - Printed	5%	17.5%	kg&m2	653.64
		- Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with man-made filaments:				
5516.21	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.831
5516.22	00.000	- - Dyed	5%	17.5%	kg&m2	653.832
5516.23	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.833
5516.24	00.000	- - Printed	5%	17.5%	kg&m2	653.834
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:				
5516.31	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.821
5516.32	00.000	- - Dyed	5%	17.5%	kg&m2	653.822
5516.33	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.823

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5516.34	00.000	- - Printed	5%	17.5%	kg&m2	653.824
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:				
5516.41	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.811
5516.42	00.000	- - Dyed	5%	17.5%	kg&m2	653.812
5516.43	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.813
5516.44	00.000	- - Printed	5%	17.5%	kg&m2	653.814
		- Other:				
5516.91	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	653.891
5516.92	00.000	- - Dyed	5%	17.5%	kg&m2	653.892
5516.93	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	653.893
5516.94	00.000	- - Printed	5%	17.5%	kg&m2	653.894

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);

   (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

   (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or

   (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 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) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
   (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such

coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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:				
5601.21	00	- - Of cotton:				
5601.21	10.000	- - - Wadding for use in the manufacture of sanitary towels and tampons	5%	17.5%	kg&m3	657.7121
5601.21	20.000	- - - Rolls of wadding for cigarette filter tips	5%	17.5%	kg&m3	657.7122
5601.21	30.000	- - - Articles of wadding	20%	17.5%	kg&m3	657.7123
5601.21	90.000	- - - Other	5%	17.5%	kg&m3	657.7129
5601.22	00	- - Of man-made fibres:				
5601.22	10.000	- - - Wadding for use in the manufacture of sanitary towels and tampons	5%	17.5%	kg&m3	657.7131
5601.22	20.000	- - - Rolls of wadding for cigarette filter tips	5%	17.5%	kg&m3	657.7132
5601.22	30.000	- - - Articles of wadding	5%	17.5%	kg&m3	657.7133
5601.22	90.000	- - - Other	5%	17.5%	kg&m3	657.7139
5601.29	00	- - Other:				
5601.29	10.000	- - - Wadding for use in the manufacture of sanitary towels and tampons	5%	17.5%	kg&m3	657.7141
5601.29	20.000	- - - Rolls of wadding for cigarette filter tips	5%	17.5%	kg&m3	657.7142
5601.29	30.000	- - - Articles of wadding	20%	17.5%	kg&m3	657.7143
5601.29	90.000	- - - Other	5%	17.5%	kg&m3	657.7149
5601.30	00.000	- Textile flock and dust and mill neps	5%	17.5%	kg&m3	657.719
56.02		Felt, whether or not impregnated, coated, covered or laminated.				
5602.10	00.000	- Needleloom felt and stitch-bonded fibre fabrics	5%	17.5%	kg&m3	657.11
		- Other felt, not impregnated, coated, covered or laminated:				
5602.21	00.000	- - Of wool or fine animal hair	5%	17.5%	kg&m3	657.121
5602.29	00.000	- - Of other textile materials	5%	17.5%	kg&m3	657.129
5602.90	00.000	- Other	5%	17.5%	kg&m3	657.19
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.				
		- Of man-made filaments:				
5603.11	00.000	- - Weighing not more than 25 g/m^2	5%	17.5%	kg&m3	657.21
5603.12	00.000	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%	17.5%	kg&m3	657.22

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5603.13	00.000	- - Weighing more than 70 g/m ^{2} but not more than 150 g/m^2	5%	17.5%	kg&m3	657.23
5603.14	00.000	- - Weighing more than 150 g/m ^{2}	5%	17.5%	kg&m3	657.24
		- Other:				
5603.91	00.000	- - Weighing not more than 25 g/m ^{2}	5%	17.5%	kg&m3	657.25
5603.92	00.000	- - Weighing more than 25 g/m ^{2} but not more than 70 g/m^2	5%	17.5%	kg&m3	657.26
5603.93	00.000	- - Weighing more than 70 g/m ^{2} but not more than 150 g/m^2	5%	17.5%	kg&m3	657.27
5603.94	00.000	- - Weighing more than 150 g/m ^{2}	5%	17.5%	kg&m3	657.28
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.				
5604.10	00.000	- Rubber thread and cord, textile covered	5%	17.5%	kg&m3	657.81
5604.90	00.000	- Other	5%	17.5%	kg&m3	657.89
5605.00	00.000	Metallised yarn, whether or not gimped, being textile 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.	5%	17.5%	kg&m3	651.91
5606.00	00.000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	5%	17.5%	kg&m3	656.31
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.				
		- Of sisal or other textile fibres of the genus Agave :				
5607.21	00.000	- - Binder or baler twine	15%	17.5%	kg&m3	657.5111
5607.29	00	- - Other:				
5607.29	10.000	- - - Other twine and ropes	15%	17.5%	kg&m3	657.5112
5607.29	90.000	- - - Other	5%	17.5%	kg&m3	657.5119
		- Of polyethylene or polypropylene:				
5607.41	00.000	- - Binder or baler twine	15%	17.5%	kg&m3	657.5121
5607.49	00	- - Other:		17.5%		
5607.49	10.000	- - - Twine and ropes	15%	17.5%	kg&m3	657.5122
5607.49	90.000	- - - Other	5%	17.5%	kg&m3	657.5129

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5607.50	00	- Of other synthetic fibres:				
5607.50	10.000	- - - Twine and ropes	15%	17.5%	kg&m3	657.5131
5607.50	90.000	- - - Other	5%	17.5%	kg&m3	657.5139
5607.90	00	- Other:				
5607.90	10.000	- - - Of jute	15%	17.5%	kg&m3	657.5191
5607.90	90.000	- - - Other	5%	17.5%	kg&m3	657.5199
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:				
5608.11	00.000	- - Made up fishing nets	5%	17.5%	kg&m3	657.521
5608.19	00	- - Other:				
5608.19	10.000	- - - Net shopping bags	20%	17.5%	kg&m3	657.522
5608.19	90.000	- - - Other	5%	17.5%	kg&m3	657.523
5608.90	00	- Other:				
5608.90	10.000	- - - Made up fishing nets	5%	17.5%	kg&m3	657.524
5608.90	20.000	- - - Net shopping bags	20%	17.5%	kg&m3	657.525
5608.90	90.000	- - - Other	5%	17.5%	kg&m3	657.529
5609.00	00.000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	20%	17.5%	kg&m3	657.59

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.				
5701.10	00.000	- Of wool or fine animal hair	20%	17.5%	kg&m2	659.21
5701.90	00.000	- Of other textile materials	20%	17.5%	kg&m2	659.29
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.				
5702.10	00.000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	20%	17.5%	kg&m2	659.3
5702.20	00.000	- Floor coverings of coconut fibres (coir)	20%	17.5%	kg&m2	659.591
		- Other, of pile construction, not made up:				
5702.31	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&m2	659.511
5702.32	00.000	- - Of man-made textile materials	20%	17.5%	kg&m2	659.521
5702.39	00.000	- - Of other textile materials	20%	17.5%	kg&m2	659.592
		- Other, of pile construction, made up:				
5702.41	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&m2	659.512
5702.42	00.000	- - Of man-made textile materials	20%	17.5%	kg&m2	659.522
5702.49	00.000	- - Of other textile materials	20%	17.5%	kg&m2	659.593
5702.50	00.000	- Other, not of pile construction, not made up	20%	17.5%	kg&m2	659.53
		- Other, not of pile construction, made up:				
5702.91	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&m2	659.519
5702.92	00.000	- - Of man-made textile materials	20%	17.5%	kg&m2	659.529
5702.99	00.000	- - Of other textile materials	20%	17.5%	kg&m2	659.599
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.				
5703.10	00.000	- Of wool or fine animal hair	20%	17.5%	kg&m2	659.41
5703.20	00.000	- Of nylon or other polyamides	20%	17.5%	kg&m2	659.42
5703.30	00.000	- Of other man-made textile materials	20%	17.5%	kg&m2	659.43
5703.90	00.000	- Of other textile materials	20%	17.5%	kg&m2	659.49
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up				
5704.10	00.000	- Tiles, having a maximum surface area of 0.3 m2	20%	17.5%	kg&m2	659.611
5704.20	00.000	Tiles, having a maximum surface area exceeding 0.3 m2 but not exceeding 1 m2	20%	17.5%	kg&m2	659.612
5704.90	00.000	- Other	20%	17.5%	kg&m2	659.619
5705.00	00.000	Other carpets and other textile floor coverings, whether or not made up.	20%	17.5%	kg&m2	659.69

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 l 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 selvedges (woven, gummed or otherwise made) on both edges;

   (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

   (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

   Narrow woven fabrics with woven fringes are to be classified in heading 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.				
5801.10	00.000	- Of wool or fine animal hair	5%	17.5%	kg&m2	654.35
		- Of cotton:				
5801.21	00.000	- - Uncut weft pile fabrics	5%	17.5%	kg&m2	652.141
5801.22	00.000	- - Cut corduroy	5%	17.5%	kg&m2	652.151
5801.23	00.000	- - Other weft pile fabrics	5%	17.5%	kg&m2	652.152
5801.26	00.000	- - Chenille fabrics	5%	17.5%	kg&m2	652.154
5801.27	00.000	- - Warp pile fabrics	5%	17.5%	kg&m2	652.155
		- Of man-made fibres:				
5801.31	00.000	- - Uncut weft pile fabrics	5%	17.5%	kg&m2	653.911
5801.32	00.000	- - Cut corduroy	5%	17.5%	kg&m2	653.931
5801.33	00.000	- - Other weft pile fabrics	5%	17.5%	kg&m2	653.932
5801.36	00.000	- - Chenille fabrics	5%	17.5%	kg&m2	653.934
5801.37	00.000	- - Warp pile fabrics	5%	17.5%	kg&m2	653.935
5801.90	00.000	- Of other textile materials	5%	17.5%	kg&m2	654.95
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:				
5802.11	00.000	- - Unbleached	5%	17.5%	kg&m 2	652.12
5802.19	00.000	- - Other	5%	17.5%	kg&m 2	652.13
5802.20	00.000	- Terry towelling and similar woven terry fabrics, of other textile materials	5%	17.5%	kg&m 2	654.96
5802.30	00.000	- Tufted textile fabrics	5%	17.5%	kg&m 2	654.97
5803.00	00.000	Gauze, other than narrow fabrics of heading 58.06.	5%	17.5%	kg&m 2	654.94
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.				
5804.10	00.000	- Tulles and other net fabrics	5%	17.5%	kg&m 2	656.41
		- Mechanically made lace:				
5804.21	00.000	- - Of man-made fibres	5%	17.5%	kg	656.421
5804.29	00.000	- - Of other textile materials	5%	17.5%	kg	656.422
5804.30	00.000	- Hand-made lace	5%	17.5%	kg	656.43
5805.00	00.000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	5%	17.5%	kg&m2	658.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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).				
5806.10	00.000	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%	17.5%	kg&m2	656.11
5806.20	00.000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	17.5%	kg&m2	656.12
		- Other woven fabrics:				
5806.31	00.000	- - Of cotton	5%	17.5%	kg&m2	656.131
5806.32	00.000	- - Of man-made fibres	5%	17.5%	kg&m2	656.132
5806.39	00.000	- - Of other textile materials	5%	17.5%	kg&m2	656.133
5806.40	00.000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	17.5%	kg&m2	656.14
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.				
5807.10	00.000	- Woven	15%	17.5%	kg	656.21
5807.90	00.000	- Other	15%	17.5%	kg	656.29
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.				
5808.10	00.000	- Braids in the piece	5%	17.5%	kg	656.321
5808.90	00.000	- Other	5%	17.5%	kg	656.329
5809.00	00.000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	5%	17.5%	kg&m 2	654.91
58.10		Embroidery in the piece, in strips or in motifs.				
5810.10	00.000	- Embroidery without visible ground	5%	17.5%	kg	656.51
		- Other embroidery:				
5810.91	00.000	- - Of cotton	5%	17.5%	kg	656.591
5810.92	00.000	- - Of man-made fibres	5%	17.5%	kg	656.592
5810.99	00.000	- - Of other textile materials	5%	17.5%	kg	656.599
5811.00	00.000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	5%	17.5%	kg&m2	657.4

CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 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.

2. Heading 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 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/m^2; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 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 strips 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 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 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);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
5901.10	00.000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5%	17.5%	kg	657.311
5901.90	00.000	- Other	5%	17.5%	kg	657.319
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.				
5902.10	00.000	- Of nylon or other polyamides	5%	17.5%	kg	657.931
5902.20	00.000	- Of polyesters	5%	17.5%	kg	657.932
5902.90	00.000	- Other	5%	17.5%	kg	657.939
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.				
5903.10	00.000	- With poly (vinyl chloride)	5%	17.5%	kg	657.321
5903.20	00.000	- With polyurethane	5%	17.5%	kg	657.322
5903.90	00.000	- Other	5%	17.5%	kg	657.329
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.				
5904.10	00.000	- Linoleum	20%	17.5%	kg&m2	659.11
5904.90	00.000	- Other	20%	17.5%	kg&m2	659.19
5905.00	00.000	Textile wall coverings.	5%	17.5%	kg&m2	657.35
59.06		Rubberised textile fabrics, other than those of heading 59.02.				
5906.10	00.000	- Adhesive tape of a width not exceeding 20 cm	5%	17.5%	kg	657.331
		- Other:				
5906.91	00.000	- - Knitted or crocheted	5%	17.5%	kg&m2	657.332
5906.99	00.000	- - Other	5%	17.5%	kg	657.339
5907.00	00.000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	5%	17.5%	kg	657.34
5908.00	00.000	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	5%	17.5%	kg	657.72
5909.00	00.000	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	5%	17.5%	kg	657.91
5910.00	00.000	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.	5%	17.5%	kg	657.92
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
5911.10	00.000	- 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)	5%	17.5%	kg	657.735
5911.20	00.000	- Bolting cloth, whether or not made up	5%	17.5%	kg	657.731
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):				
5911.31	00.000	- - Weighing less than 650 g/m2	5%	17.5%	kg	657.732
5911.32	00.000	- - Weighing 650 g/m or more2	5%	17.5%	kg	657.733
5911.40	00.000	- Straining cloth of a kind used in oil presses or the like, including that of human hair	5%	17.5%	kg	657.734
5911.90	00.000	- Other	5%	17.5%	kg	657.739

CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes.

1. This Chapter does not cover:

   (a) Crochet lace of heading 58.04;

   (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

   (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

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.

Subheading Note.

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/ m^2 and not more than 55 g/ m^2, having a mesh size of not less than 20 holes/ m^2 and not more than 100 holes/c m^2, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
60.01		Pile fabrics, including “long pile” fabrics and terry				
		Fabrics, knitted or crocheted.				
6001.10	00.000	- “Long pile” fabrics	5%	17.5%	kg&m2	655.11
		- Looped pile fabrics:				
6001.21	00.000	- - Of cotton	5%	17.5%	kg&m2	655.121
6001.22	00.000	- - Of man-made fibres	5%	17.5%	kg&m2	655.122
6001.29	00.000	- - Of other textile materials	5%	17.5%	kg&m2	655.129
		- Other:				
6001.91	00.000	- - Of cotton	5%	17.5%	kg&m2	655.191
6001.92	00.000	- - Of man-made fibres	5%	17.5%	kg&m2	655.192
6001.99	00.000	- - Of other textile materials	5%	17.5%	kg&m2	655.199
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.				
6002.40	00.000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	17.5%	kg&m2	655.213
6002.90	00.000	- Other	5%	17.5%	kg&m2	655.214
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.				
6003.10	00.000	- Of wool or fine animal hair	5%	17.5%	kg&m2	655.215
6003.20	00.000	- Of cotton	5%	17.5%	kg&m2	655.216
6003.30	00.000	- Of synthetic fibres	5%	17.5%	kg&m2	655.217
6003.40	00.000	- Of artificial fibres	5%	17.5%	kg&m2	655.218
6003.90	00.000	- Other	5%	17.5%	kg&m2	655.219
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.				
6004.10	00.000	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	5%	17.5%	kg&m2	655.221
6004.90	00.000	- Other	5%	17.5%	kg&m2	655.229
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.				
		- Of cotton:				
6005.21	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	655.2312
6005.22	00.000	- - Dyed	5%	17.5%	kg&m2	655.2322
6005.23	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	655.2323
6005.24	00.000	- - Printed	5%	17.5%	kg&m2	655.2324
		- Of synthetic fibres:				
6005.35	00.000	- - Fabrics specified in Subheading Note 1 to this Chapter	5%	17.5%	kg&m2	655.2341

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6005.36	00.000	- - Other, unbleached or bleached	5%	17.5%	kg&m2	655.2342
6005.37	00.000	- - Other, dyed	5%	17.5%	kg&m2	655.2343
6005.38	00.000	- - Other, of yarns of different colours	5%	17.5%	kg&m2	655.2344
6005.39	00.000	- - Other, printed	5%	17.5%	kg&m2	655.2349
		- Of artificial fibres:				
6005.41	00.000	- - Unbleached or bleached.	5%	17.5%	kg&m2	655.2335
6005.42	00.000	- - Dyed	5%	17.5%	kg&m2	655.2336
6005.43	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	655.2337
6005.44	00.000	- - Printed	5%	17.5%	kg&m2	655.2338
6005.90	00.000	- Other	5%	17.5%	kg&m2	655.2339
60.06		Other knitted or crocheted fabrics.				
6006.10	00.000	- Of wool or fine animal hair	5%	17.5%	kg&m2	655.291
		- Of cotton:				
6006.21	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	655.2921
6006.22	00.000	- - Dyed	5%	17.5%	kg&m2	655.2922
6006.23	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	655.2923
6006.24	00.000	- - Printed	5%	17.5%	kg&m2	655.2924
		- Of synthetic fibres:				
6006.31	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	655.2931
6006.32	00.000	- - Dyed	5%	17.5%	kg&m2	655.2932
6006.33	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	655.2933
6006.34	00.000	- - Printed	5%	17.5%	kg&m2	655.2934
		- Of artificial fibres:				
6006.41	00.000	- - Unbleached or bleached	5%	17.5%	kg&m2	655.2935
6006.42	00.000	- - Dyed	5%	17.5%	kg&m2	655.2936
6006.43	00.000	- - Of yarns of different colours	5%	17.5%	kg&m2	655.2937
6006.44	00.000	- - Printed	5%	17.5%	kg&m2	655.2938
6006.90	00.000	- Other	5%	17.5%	kg&m2	666.299

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

   (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 61.03 and 61.04 :

   (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

   - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

   - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

   If several separate components to cover the lower part of the body are presented together (for example, two pairs 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.

(b) 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.

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.

4. 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. Headings 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.

6. For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. 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) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 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.

Additional CARICOM Guidelines.

1. Subheadings 6108.91.90, 6108.92.90 and 6108.99.90 include, but are not limited to, the following: beach robes, bed jackets, lounging robes, house coats, camiknickers and teddies.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
61.01		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				
6101.20	00.000	- Of cotton	20%	17.5%	kg&u	843.12
6101.30	00.000	- Of man-made fibres	20%	17.5%	kg&u	843.13
6101.90	00.000	- Of other textile materials	20%	17.5%	kg&u	843.19
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.				
6102.10	00.000	- Of wool or fine animal hair	20%	17.5%	kg&u	844.11
6102.20	00.000	- Of cotton	20%	17.5%	kg&u	844.12
6102.30	00.000	- Of man-made fibres	20%	17.5%	kg&u	844.13
6102.90	00.000	- Of other textile materials	20%	17.5%	kg&u	844.19
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.				
6103.10	00.000	- Suits:	20%	17.5%	kg&u	843.210
6103.10	10.000	- Shirt-Jac Suits	20%	17.5%	kg&u	843.211
6103.10	90.000	- Other	20%	17.5%	kg&u	843.219
		- Ensembles:				
6103.22	00.000	- - Of cotton	20%	17.5%	kg&u	843.222
6103.23	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	843.223
6103.29	00.000	- - Of other textile materials	20%	17.5%	kg&u	843.229
		- Jackets and blazers:				
6103.31	00	- - Of wool or fine animal hair:				
6103.31	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	843.231
6103.31	90.000	- - - Other	20%	17.5%	kg&u	843.232
6103.32	00	- - Of cotton:				
6103.32	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	843.233
6103.32	90.000	- - - Other	20%	17.5%	kg&u	843.234
6103.33	00	- - Of synthetic fibres:				
6103.33	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	843.235
6103.33	90.000	- - - Other	20%	17.5%	kg&u	843.236
6103.39	00	- - Of other textile materials:				
6103.39	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	843.237
6103.39	90.000	- - - Other	20%	17.5%	kg&u	843.239
		- Trousers, bib and brace overalls, breeches and shorts:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6103.41	00	- - Of wool or fine animal hair:				
6103.41	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	843.241
6103.41	90.000	- - - Other	20%	17.5%	kg&u	843.242
6103.42	00	- - Of cotton:				
6103.42	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	843.243
6103.42	90.000	- - - Other	20%	17.5%	kg&u	843.244
6103.43	00	- - Of synthetic fibres:				
6103.43	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	843.245
6103.43	90.000	- - - Other	20%	17.5%	kg&u	843.246
6103.49	00	- - Of other textile materials:				
6103.49	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	843.247
6103.49	90.000	- - - Other	20%	17.5%	kg&u	843.249
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.				
		- Suits:				
6104.13	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	844.213
6104.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	844.219
		- Ensembles:				
6104.22	00.000	- - Of cotton	20%	17.5%	kg&u	844.222
6104.23	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	844.223
6104.29	00	- - Of other textile materials				
6104.29	00.100	- - Of wool or fine fine animal hair	20%	17.5%	kg&u	844.229
6104.29	00.900	- - Of other textile materials	20%	17.5%	kg&u	844.229
		- Jackets and blazers:				
6104.31	00	- - Of wool or fine animal hair:				
6104.31	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	844.2311
6104.31	90.000	- - - Other	20%	17.5%	kg&u	844.2312
6104.32	00	- - Of cotton:				
6104.32	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	844.2321
6104.32	90.000	- - - Other	20%	17.5%	kg&u	844.2322
6104.33	00	- - Of synthetic fibres:				
6104.33	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	844.2331
6104.33	90.000	- - - Other	20%	17.5%	kg&u	844.2332
6104.39	00	- - Of other textile materials:				
6104.39	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	844.2391

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6104.39	90.000	- - - Other	20%	17.5%	kg&u	844.2392
		- Dresses:				
6104.41	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	844.241
6104.42	00.000	- - Of cotton	20%	17.5%	kg&u	844.242
6104.43	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	844.243
6104.44	00.000	- - Of artificial fibres	20%	17.5%	kg&u	844.244
6104.49	00.000	- - Of other textile materials	20%	17.5%	kg&u	844.249
		- Skirts and divided skirts:				
6104.51	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	844.251
6104.52	00.000	- - Of cotton	20%	17.5%	kg&u	844.252
6104.53	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	844.253
6104.59	00.000	- - Of other textile materials	20%	17.5%	kg&u	844.259
		- Trousers, bib and brace overalls, breeches and shorts:				
6104.61	00	- - Of wool or fine animal hair				
6104.61	00.100	- - - Shorts	20%	17.5%	kg&u	844.261
6104.61	00.900	- - - Other trousers, bib and brace overalls, and breeches	20%	17.5%	kg&u	844.261
6104.62	00	- - Of cotton				
6104.62	00.100	- - -Shorts	20%	17.5%	kg&u	844.262
6104.62	00.900	- - - Other trousers, bib and brace overalls, and breeches	20%	17.5%	kg&u	844.262
6104.63	00	- - Of synthetic fibres				
6104.63	00.100	- - -Shorts	20%	17.5%	kg&u	844.263
6104.63	00.900	- - - Other trousers, bib and brace overalls, and breeches	20%	17.5%	kg&u	844.263
6104.69	00	- - Of other textile materials				
6104.69	00.100	- - - Shorts	20%	17.5%	kg&u	844.269
6104.69	00.900	- - - Other trousers, bib and brace overalls, and breeches	20%	17.5%	kg&u	844.269
61.05		Men's or boys' shirts, knitted or crocheted.				
6105.10	00.000	- Of cotton	20%	17.5%	kg&u	843.71
6105.20	00.000	- Of man-made fibres	20%	17.5%	kg&u	843.791
6105.90	00.000	- Of other textile materials	20%	17.5%	kg&u	843.799
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.				
		- Of cotton:				
6106.10	10.000	- - - Blouses	20%	17.5%	kg&u	844.71
6106.10	20.000	- - - Shirts	20%	17.5%	kg&u	844.72
		- Of man-made fibres:				
6106.20	10.000	- - - Blouses	20%	17.5%	kg&u	844.73
6106.20	20.000	- - - Shirts	20%	17.5%	kg&u	844.74
		- Of other textile materials:				
6106.90	10.000	- - - Blouses	20%	17.5%	kg&u	844.75
6106.90	20.000	- - - Shirts	20%	17.5%	kg&u	844.76
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.				
		- Underpants and briefs:				
6107.11	00.000	- - Of cotton	20%	17.5%	kg&u	843.811
6107.12	00.000	- - Of man-made fibres	20%	17.5%	kg&u	843.812

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6107.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	843.819
		- Nightshirts and pyjamas:				
6107.21	00.000	- - Of cotton	20%	17.5%	kg&u	843.821
6107.22	00.000	- - Of man-made fibres	20%	17.5%	kg&u	843.822
6107.29	00.000	- - Of other textile materials	20%	17.5%	kg&u	843.829
		- Other:				
6107.91	00.000	- - Of cotton	20%	17.5%	kg&u	843.891
6107.99	00.000	- - Of other textile materials	20%	17.5%	kg&u	843.899
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:				
6108.11	00.000	- - Of man-made fibres	20%	17.5%	kg&u	844.811
6108.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	844.819
		- Briefs and panties:				
6108.21	00.000	- - Of cotton	20%	17.5%	kg&u	844.821
6108.22	00.000	- - Of man-made fibres	20%	17.5%	kg&u	844.822
6108.29	00.000	- - Of other textile materials	20%	17.5%	kg&u	844.829
		- Nightdresses and pyjamas:				
6108.31	00.000	- - Of cotton	20%	17.5%	kg&u	844.831
6108.32	00.000	- - Of man-made fibres	20%	17.5%	kg&u	844.832
6108.39	00.000	- - Of other textile materials	20%	17.5%	kg&u	844.839
		- Other:				
6108.91	00	- - Of cotton:				
6108.91	10.000	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	17.5%	kg&u	844.891
6108.91	90.000	- - - Other (see Additional CARICOM Guideline 2)	20%	17.5%	kg&u	844.892
6108.92	00	- - Of man-made fibres:				
6108.92	10.000	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	17.5%	kg&u	844.893
6108.92	90.000	- - - Other (see Additional CARICOM Guideline 2)	20%	17.5%	kg&u	844.894
6108.99	00	- - Of other textile materials:				
6108.99	10.000	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	17.5%	kg&u	844.895
6108.99	90.000	- - - Other (see Additional CARICOM Guideline 2)	20%	17.5%	kg&u	844.899
61.09		T-shirts, singlets and other vests, knitted or crocheted.				
6109.10		- Of cotton:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6109.10	10.000	- - - T-shirts	117%	17.5%	kg&u	845.41
6109.10	20.000	- - - Singlets and other vests	20%	17.5%	kg&u	845.42
6109.90	00	- Of other textile materials:				
6109.90	10.000	- - - T-shirts	117%	17.5%	kg&u	845.43
6109.90	20.000	- - - Singlets and other vests	20%	17.5%	kg&u	845.44
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.				
		- Of wool or fine animal hair:				
6110.11	00.000	- - Of wool	20%	17.5%	kg&u	845.311
6110.12	00.000	- - Of Kashmir (cashmere) goats	20%	17.5%	kg&u	845.312
6110.19	00.000	- - Other	20%	17.5%	kg&u	845.319
6110.20	00.000	- Of cotton	20%	17.5%	kg&u	845.32
6110.30	00.000	- Of man-made fibres	20%	17.5%	kg&u	845.33
6110.90	00.000	- Of other textile materials	20%	17.5%	kg&u	845.39
61.11		Babies' garments and clothing accessories, knitted or crocheted.				
6111.20	00	- Of cotton:				
6111.20	10.000	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	17.5%	kg&u	845.123
6111.20	90.000	- - - Other	20%	17.5%	kg&u	845.124
6111.30	00	- Of synthetic fibres:				
6111.30	10.000	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	17.5%	kg&u	845.125
6111.30	90.000	- - - Other	20%	17.5%	kg&u	845.126
6111.90	00	- Of other textile materials:				
6111.90	10.000	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	17.5%	kg&u	845.127
6111.90	90.000	- - - Other	20%	17.5%	kg&u	845.129
61.12		Track suits, ski suits and swimwear, knitted or crocheted.				
		- Track suits:				
6112.11	00.000	- - Of cotton	20%	17.5%	kg&u	845.911
6112.12	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	845.912
6112.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	845.919
6112.20	00.000	- Ski suits	20%	17.5%	kg&u	845.924
		- Men's or boys' swimwear:				
6112.31	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	845.621
6112.39	00.000	- - Of other textile materials	20%	17.5%	kg&u	845.629
		- Women's or girls' swimwear:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6112.41	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	845.641
6112.49	00.000	- - Of other textile materials	20%	17.5%	kg&u	845.649
6113.00	00.000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	20%	17.5%	kg&u	845.24
61.14		Other garments, knitted or crocheted.				
6114.20	00.000	- Of cotton	20%	17.5%	kg&u	845.992
6114.30	00.000	- Of man-made fibres	20%	17.5%	kg&u	845.993
6114.90	00.000	- Of other textile materials	20%	17.5%	kg&u	845.999
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.				
6115.10	00.000	- Graduated compression hosiery (for example, stockings for varicose veins)	20%	17.5%	kg&2u	846.23
		- Other panty hose and tights:				
6115.21	00.000	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	17.5%	kg&2u	846.241
6115.22	00.000	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	17.5%	kg&2u	846.242
6115.29	00.000	- - Of other textile materials	20%	17.5%	kg&2u	846.249
6115.30	00.000	- Other women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	17.5%	kg&2u	846.25
		- Other:				
6115.94	00	- - Of wool or fine animal hair:				
6115.94	10.000	- - - Socks and ankle-socks	20%	17.5%	kg&2u	846.291
6115.94	90.000	- - - Other	20%	17.5%	kg&2u	846.292
6115.95	00	- - Of cotton:				
6115.95	10.000	- - - Socks and ankle-socks	20%	17.5%	kg&2u	846.293
6115.95	90.000	- - - Other	20%	17.5%	kg&2u	846.294
6115.96	00	- - Of synthetic fibres:				
6115.96	10.000	- - - Socks and ankle-socks	20%	17.5%	kg&2u	846.295
6115.96	90.000	- - - Other	20%	17.5%	kg&2u	846.296
6115.99	00	- - Of other textile materials:				
6115.99	10.000	- - - Socks and ankle-socks	20%	17.5%	kg&2u	846.297
6115.99	90.000	- - - Other	20%	17.5%	kg&2u	846.299
61.16		Gloves, mittens and mitts, knitted or crocheted.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6116.10	00.000	- Impregnated, coated or covered with plastics or rubber	20%	17.5%	kg&2u	846.91
		- Other:				
6116.91	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&2u	845.921
6116.92	00.000	- - Of cotton	20%	17.5%	kg&2u	845.922
6116.93	00.000	- - Of synthetic fibres	20%	17.5%	kg&2u	845.923
6116.99	00.000	- - Of other textile materials	20%	17.5%	kg&2u	845.929
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.				
6117.10	00.000	- Shawls, scarves, mufflers, mantillas, veils and the like	20%	17.5%	kg&u	846.93
6117.80	00	- Other accessories:				
6117.80	10.000	- - - Ties, bow ties and cravats	20%	17.5%	kg&u	846.992
6117.80	90.000	- - - Other	20%	17.5%	kg&u	846.991
6117.90	00.000	- Parts	5%	17.5%	kg&u	846.999

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2. This Chapter does not cover:

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

If several separate components to cover the lower part of the body are presented together (for example, two pairs 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.

(b) 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 :

- 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.

4. For the purposes of heading 62.09 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. 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

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

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.

Additional CARICOM Guidelines.

1. Subheadings 6208.91.90, 6208.92.90 and 6208.99.90 include, but are not limited to, the following: beachrobes, bed jackets, lounging robes, house coats, camiknickers and teddies.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.				
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:				
6201.11	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	841.114
6201.12	00.000	- - Of cotton	20%	17.5%	kg&u	841.121
6201.13	00.000	- - Of man-made fibres	20%	17.5%	kg&u	841.122
6201.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	841.129
		- Other:				
6201.91	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	841.191
6201.92	00.000	- - Of cotton	20%	17.5%	kg&u	841.192
6201.93	00.000	- - Of man-made fibres	20%	17.5%	kg&u	841.193
6201.99	00.000	- - Of other textile materials	20%	17.5%	kg&u	841.199
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:				
6202.11	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	841.111
6202.12	00.000	- - Of cotton	20%	17.5%	kg&u	841.112
6202.13	00.000	- - Of man-made fibres	20%	17.5%	kg&u	841.113
6202.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	841.119
		- Other:				
6202.91	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	842.191
6202.92	00.000	- - Of cotton	20%	17.5%	kg&u	842.192
6202.93	00.000	- - Of man-made fibres	20%	17.5%	kg&u	842.193
6202.99	00.000	- - Of other textile materials	20%	17.5%	kg&u	842.199
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).				
		- Suits:				
6203.11	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	841.212
6203.12	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	841 224
6203.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	841.225
		- Ensembles:				
6203.22	00.000	- - Of cotton	20%	17.5%	kg&u	841.232
6203.23	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	841.233
6203.29	00.000	- - Of other textile materials	20%	17.5%	kg&u	841.234
		- Jackets and blazers:				
6203.31	00	- - Of wool or fine animal hair:				
6203.31	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	841.311
6203.31	90.000	- - - Other	20%	17.5%	kg&u	841.319
6203.32	00	- - Of cotton:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6203.32	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	841.321
6203.32	90.000	- - - Other	20%	17.5%	kg&u	841.329
6203.33	00	- - Of synthetic fibres:				
6203.33	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	841.331
6203.33	90.000	- - - Other	20%	17.5%	kg&u	841.339
6203.39	00	- - Of other textile materials:				
6203.39	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	841.391
6203.39	90.000	- - - Other	20%	17.5%	kg&u	841.399
		- Trousers, bib and brace overalls, breeches and shorts:				
6203.41	00	- - Of wool or fine animal hair:				
6203.41	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	841.411
6203.41	90.000	- - - Other	20%	17.5%	kg&u	841.419
6203.42	00	- - Of cotton:				
6203.42	10.000	- - - Denim trousers and shorts	20%	17.5%	kg&u	841.421
6203.42	20.000	- - - Other trousers and shorts	20%	17.5%	kg&u	841.422
6203.42	90.000	- - - Other	20%	17.5%	kg&u	841.429
6203.43	00	- - Of synthetic fibres:				
6203.43	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	841.431
6203.43	90.000	- - - Other	20%	17.5%	kg&u	841.439
6203.49	00	- - Of other textile materials:				
6203.49	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	841.491
6203.49	90.000	- - - Other	20%	17.5%	kg&u	841.499
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:				
6204.11	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	842.211
6204.12	00.000	- - Of cotton	20%	17.5%	kg&u	842.212
6204.13	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	842.213
6204.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	842.219
		- Ensembles:				
6204.21	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	842.221
6204.22	00.000	- - Of cotton	20%	17.5%	kg&u	842.222

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6204.23	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	842.223
6204.29	00.000	- - Of other textile materials	20%	17.5%	kg&u	842.229
6204:31		- Jackets and blazers:				
6204.31	00	- - Of wool or fine animal hair:				
6204.31	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	841.311
6204.31	90.000	- - - Other	20%	17.5%	kg&u	841.312
6204.32	00	- - Of cotton:				
6204.32	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	841.321
6204.32	90.000	- - - Other:	20%	17.5%	kg&u	841.322
6204.33	00	- - Of synthetic fibres:				
6204.33	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	841.331
6204.33	90.000	- - - Other	20%	17.5%	kg&u	841.332
6204.39	00	- - Of other textile materials:				
6204.39	10.000	- - - Shirt-jacs	20%	17.5%	kg&u	841.392
6204.39	90.000	- - - Other	20%	17.5%	kg&u	841.399
		- Dresses:				
6204.41	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	842.41
6204.42	00.000	- - Of cotton	20%	17.5%	kg&u	842.42
6204.43	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	842.43
6204.44	00.000	- - Of artificial fibres	20%	17.5%	kg&u	842.44
6204.49	00.000	- - Of other textile materials	20%	17.5%	kg&u	842.49
		- Skirts and divided skirts:				
6204.51	00.000	- - Of wool or fine animal hair	20%	17.5%	kg&u	842.51
6204.52	00.000	- - Of cotton	20%	17.5%	kg&u	842.52
6204.53	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	842.53
6204.59	00.000	- - Of other textile materials	20%	17.5%	kg&u	842.59
		- Trousers, bib and brace overalls, breeches and shorts:				
6204.61	00	- - Of wool or fine animal hair:				
6204.61	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	842.61
6204.61	90.000	- - - Other	20%	17.5%	kg&u	842.62
6204.62	00	- - Of cotton:				
6204.62	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	842.63
6204.62	90.000	- - - Other	20%	17.5%	kg&u	842.64
6204.63	00	- - Of synthetic fibres:				
6204.63	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	842.65

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6204.63	90.000	- - - Other	20%	17.5%	kg&u	842.66
6204.69	00	- - Of other textile materials:				
6204.69	10.000	- - - Trousers and shorts	20%	17.5%	kg&u	842.67
6204.69	90.000	- - - Other	20%	17.5%	kg&u	842.69
62.05		Men's or boys' shirts.				
6205.20	00.000	- Of cotton	20%	17.5%	kg&u	841.51
6205.30	00.000	- Of man-made fibres	20%	17.5%	kg&u	841.592
6205.90	00.000	- Of other textile materials	20%	17.5%	kg&u	841.599
62.06		Women's or girls' blouses, shirts and shirt-blouses.				
6206.10	00	- Of silk or silk waste:				
6206.10	10.000	- - - Blouses	20%	17.5%	kg&u	842.71
6206.10	20.000	- - - Shirts	20%	17.5%	kg&u	842.72
6206.20	00	- Of wool or fine animal hair:				
6206.20	10.000	- - - Blouses	20%	17.5%	kg&u	842.73
6206.20	20.000	- - - Shirts	20%	17.5%	kg&u	842.74
6206.30	00	- Of cotton:				
6206.30	10.000	- - - Blouses	20%	17.5%	kg&u	842.75
6206.30	20.000	- - - Shirts	20%	17.5%	kg&u	842.76
6206.40	00	- Of man-made fibres:				
6206.40	10.000	- - - Blouses	20%	17.5%	kg&u	842.77
6206.40	20.000	- - - Shirts	20%	17.5%	kg&u	842.78
6206.90	00	- Of other textile materials:				
6206.90	10.000	- - - Blouses	20%	17.5%	kg&u	842.791
6206.90	20.000	- - - Shirts	20%	17.5%	kg&u	842.799
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.				
		- Underpants and briefs:				
6207.11	00.000	- - Of cotton	20%	17.5%	kg&u	841.611
6207.19	00.000	- - Of other textile materials	20%	17.5%	kg&u	841.619
		- Nightshirts and pyjamas:				
6207.21	00.000	- - Of cotton	20%	17.5%	kg&u	841.621
6207.22	00.000	- - Of man-made fibres	20%	17.5%	kg&u	841.622
6207.29	00.000	- - Of other textile materials	20%	17.5%	kg&u	841.629
		- Other:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6207.91	00	- - Of cotton:				
6207.91	10.000	- - - Bathrobes, dressing gowns and similar articles	20%	17.5%	kg&u	841.691
6207.91	20.000	- - - Singlets and other vests	20%	17.5%	kg&u	841.692
6207.91	90.000	- - - Other	20%	17.5%	kg&u	841.693
6207.99	00	- - Of other textile materials:				
6207.99	10.000	- - - Bathrobes, dressing gowns and similar articles	20%	17.5%	kg&u	841.697
6207.99	20.000	- - - Singlets and other vests	20%	17.5%	kg&u	841.698
6207.99	90.000	- - - Other	20%	17.5%	kg&u	841.699
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.				
		- Slips and petticoats:				
6208.11	00.000	- - Of man-made fibres	20%	17.5%	kg&u	842.811
6208.19	00	- - Of other textile materials:				
6208.19	10.000	- - - Of cotton	20%	17.5%	kg&u	842.812
6208.19	90.000	- - - Of other	20%	17.5%	kg&u	842.819
		- Nightdresses and pyjamas:				
6208.21	00	- - Of cotton				
6208.21	00.100	- - - Nightdresses	20%	17.5%	kg&u	842.821
6208.21	00.200	- - - Pyjamas	20%	17.5%	kg&u	842.821
6208.22	00	- - Of man-made fibres				
6208.22	00.100	- - - Nightdresses	20%	17.5%	kg&u	842.822
6208.22	00.200	- - - Pyjamas	20%	17.5%	kg&u	842.822
6208.29	00	- - Of other textile materials				
6208.29	00.100	- - - Nightdresses	20%	17.5%	kg&u	842.829
6208.29	00.200	- - - Pyjamas	20%	17.5%	kg&u	842.829
6208.90	00	- Other:				
6208.91	00	- - Of cotton:				
6208.91	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments				
		Undergarments				
6208.91	10.100	- - - Briefs and Panties	20%	17.5%	kg&u	842.891
6208.91	10.900	- - - Other undergarments	20%	17.5%	kg&u	842.891
6208.91	90.000	- - - Other (see Additional CARICOM Guideline 2)	20%	17.5%	kg&u	842.892

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6208.92	00	- - Of man-made fibres:				
6208.92	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments				
		Undergarments				
6208.92	10.100	- - - Briefs and Panties	20%	17.5%	kg&u	842.893
6208.92	10.900	- - - Other undergarments	20%	17.5%	kg&u	842.893
6208.92	90.000	- - - Other (see Additional CARICOM Guideline 2)	20%	17.5%	kg&u	842.894
6208.99	00	- - Of other textile materials:				
6208.99	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments				
6208.99	10.100	- - - Briefs and Panties	20%	17.5%	kg&u	842.895
6208.99	10.900	- - - Other undergarments	20%	17.5%	kg&u	842.895
6208.99	90	- - - Other (see Additional CARICOM Guideline 2)				
6208.99	90.100	- - - Bathrobes, dressing gowns, and similar articles	20%	17.5%	kg&u	842.899
6208.99	90.900	Other	20%	17.5%	kg&u	842.899
62.09		Babies' garments and clothing accessories.				
6209.20	00	- Of cotton:				
6209.20	10.000	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	17.5%	kg&u	845.113
6209.20	90.000	- - - Other	20%	17.5%	kg&u	845.114
6209.30	00	- Of synthetic fibres:				
6209.30	10.000	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	17.5%	kg&u	845.115
6209.30	90.000	- - - Other	20%	17.5%	kg&u	845.116
6209.90	00	- Of other textile materials:				
6209.90	10.000	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	17.5%	kg&u	845.117
6209.90	90.000	- - - Other	20%	17.5%	kg&u	845.119
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.				
6210.10	00.000	- Of fabrics of heading No. 56.02 or 56.03	20%	17.5%	kg&u	845.21
6210.20	00.000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	20%	17.5%	kg&u	845.221
6210.30	00.000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	20%	17.5%	kg&u	845.231
6210.40	00.000	- Other men's or boys' garments	20%	17.5%	kg&u	845.229
6210.50	00.000	- Other women's or girls' garments	20%	17.5%	kg&u	845.239
62.11		Track suits, ski suits and swimwear; other garments.				
		- Swimwear:				
6211.11	00.000	- - Men's or boys'	20%	17.5%	kg&u	845.61
6211.12	00.000	- - Women's or girls'	20%	17.5%	kg&u	845.63
6211.20	00.000	- Ski suits	20%	17.5%	kg&u	845.81

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Other garments, men's or boys':				
6211.32	00.000	- - Of cotton	20%	17.5%	kg&u	845.872
6211.33	00.000	- - Of man-made fibres	20%	17.5%	kg&u	845.873
6211.39	00.000	- - Of other textile materials	20%	17.5%	kg&u	845.879
		- Other garments, women's or girls':				
6211.42	00.000	- - Of cotton	20%	17.5%	kg&u	845.892
6211.43	00.000	- - Of man-made fibres	20%	17.5%	kg&u	845.893
6211.49	00.000	- - Of other textile materials	20%	17.5%	kg&u	845.899
62.12		Brassiéres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.				
6212.10	00.000	- Brassiéres	20%	17.5%	kg&u	845.51
6212.20	00.000	- Girdles and panty-girdles	20%	17.5%	kg&u	845.521
6212.30	00.000	- Corselettes	20%	17.5%	kg&u	845.522
6212.90	00.000	- Other	20%	17.5%	kg&u	845.529
62.13		Handkerchiefs.				
6213.20	00.000	- Of cotton	20%	17.5%	kg&u	846.112
6213.90	00.000	- Of other textile materials	20%	17.5%	kg&u	846.119
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.				
6214.10	00.000	- Of silk or silk waste	20%	17.5%	kg&u	846.121
6214.20	00.000	- Of wool or fine animal hair	20%	17.5%	kg&u	846.122
6214.30	00.000	- Of synthetic fibres	20%	17.5%	kg&u	846.123
6214.40	00.000	- Of artificial fibres	20%	17.5%	kg&u	846.124
6214.90	00.000	- Of other textile materials	20%	17.5%	kg&u	846.129
62.15		Ties, bow ties and cravats.				
6215.10	00.000	- Of silk or silk waste	20%	17.5%	kg&u	846.131
6215.20	00.000	- Of man-made fibres	20%	17.5%	kg&u	846.132
6215.90	00.000	- Of other textile materials	20%	17.5%	kg&u	846.139
62.16	00	Gloves, mittens and mitts.				
6216.00	10.000	- - - Industrial gloves	10%	17.5%	kg&u	846.141
6216.00	90.000	- - - Other	20%	17.5%	kg&u	846.149
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.				
6217.10	00.000	- Accessories	20%	17.5%	kg&u	846.191
6217.90	00.000	- Parts	5%	17.5%	kg	846.199

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes.

1. Sub-Chapter l applies only to made up articles, of any textile fabric.

2. Sub-Chapter l does not cover:

   (a) Goods of Chapters 56 to 62; or

   (b) Worn clothing or other worn articles of heading 6309.00.

3. Heading 63.09 applies only to the following goods:

   (a) Articles of textile materials:

      (i) Clothing and clothing accessories, and parts thereof;

      (ii) Blankets and travelling rugs;

      (iii) Bed linen, table linen, toilet linen and kitchen linen;

      (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

   (b) Footwear and headgear of any material other than asbestos.

   In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

      (i) they must show signs of appreciable wear, and

      (ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

1. Subheading 6304.20 covers articles made from fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6301		Blankets and travelling rugs				
6301.10	00.000	Electric blankets	20%	17.5%	kg&u	775.85
6301.20	00.000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	17.5%	kg	658.31
6301.30	00.000	- Blankets (other than electric blankets) and travelling rugs, of cotton	20%	17.5%	kg	658.32
6301.40	00.000	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	17.5%	kg	658.33
6301.90	00.000	- Other blankets and travelling rugs	20%	17.5%	kg	658.39
63.02		Bed linen, table linen, toilet linen and kitchen linen.				
6302.10	00.000	- Bed linen, knitted or crocheted	20%	17.5%	kg	658.41
		- Other bed linen, printed:				
6302.21	00.000	- - Of cotton	20%	17.5%	kg	658.421
6302.22	00.000	- - Of man-made fibres	20%	17.5%	kg	658.431
6302.29	00.000	- - Of other textile materials	20%	17.5%	kg	658.432
		- Other bed linen:				
6302.31	00.000	- - Of cotton	20%	17.5%	kg	658.422
6302.32	00.000	- - Of man-made fibres	20%	17.5%	kg	658.433
6302.39	00.000	- - Of other textile materials	20%	17.5%	kg	658.439
6302.40	00.000	- Table linen, knitted or crocheted	20%	17.5%	kg	658.44
		- Other table linen:				
6302.51	00.000	- - Of cotton	20%	17.5%	kg	658.45
6302.53	00.000	- - Of man-made fibres	20%	17.5%	kg	658.462
6302.59	00.000	- - Of other textile materials	20%	17.5%	kg	658.469
6302.60	00.000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	17.5%	kg	658.471
		- Other:				
6302.91	00.000	- - Of cotton	20%	17.5%	kg	658.472
6302.93	00.000	- - Of man-made fibres	20%	17.5%	kg	658.482
6302.99	00.000	- - Of other textile materials	20%	17.5%	kg	658.489
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.				
		- Knitted or crocheted:				
6303.12	00	- - Of synthetic fibres:				
6303.12	10.000	- - - Curtains (including drapes)	20%	17.5%	kg&u	658.513
6303.12	90.000	- - - Other	20%	17.5%	kg&u	658.514
6303.19	00	- - Of other textile materials:				
6303.19	10.000	- - - Curtains (including drapes)	20%	17.5%	kg&u	658.515
6303.19	90.000	- - - Other	20%	17.5%	kg&u	658.516
		- Other:				
6303.91	00.000	- - Of cotton	20%	17.5%	kg&u	658.517
6303.92	00.000	- - Of synthetic fibres	20%	17.5%	kg&u	658.518
6303.99	00.000	- - Of other textile materials	20%	17.5%	kg&u	658.519
63.04		Other furnishing articles, excluding those of				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		heading 94.04.				
		- Bedspreads:				
6304.11	00.000	- - Knitted or crocheted	20%	17.5%	kg	658.521
6304.19	00.000	- - Other	20%	17.5%	kg	658.529
6304.20	00.000	- Bed nets, specified in Subheading Note 1 to this Chapter	20%	17.5%	kg	658.597
		- Other:				
6304.91	00.000	- - Knitted or crocheted	20%	17.5%	kg	658.591
6304.92	00	- - Not knitted or crocheted, of cotton:				
6304.92	10.000	- - - Woven wall hangings	20%	17.5%	kg	658.592
6304.92	90.000	- - - Other	20%	17.5%	kg	658.593
6304.93	00	- - Not knitted or crocheted, of synthetic fibres:				
6304.93	10.000	- - - Woven wall hangings	20%	17.5%	kg	658.594
6304.93	90.000	- - - Other	20%	17.5%	kg	658.595
6304.99	00	- - Not knitted or crocheted, of other textile materials:				
6304.99	10.000	- - - Woven wall hangings	20%	17.5%	kg	658.596
6304.99	90.000	- - - Other	20%	17.5%	kg	658.599
63.05		Sacks and bags, of a kind used for the packing of goods.				
6305.10	00.000	- Of jute or of other textile bast fibres of heading 53.03	5%	17.5%	kg&u	658.11
6305.20	00.000	- Of cotton	5%	17.5%	kg&u	658.12
		- Of man-made textile materials:				
6305.32	00.000	- - Flexible intermediate bulk containers	5%	17.5%	kg&u	658.131
6305.33	00.000	- - Other, of polyethylene or polypropylene strip or the like	5%	17.5%	kg&u	658.132
6305.39	00.000	- - Other	5%	17.5%	kg&u	658.139
6305.90	00.000	- Of other textile materials	5%	17.5%	kg&u	658.19
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.				
		- Tarpaulins, awnings and sunblinds:				
6306.12	00	- - Of synthetic fibres:				
6306.12	10.000	- - - Tarpaulins	5%	17.5%	kg	658.214
6306.12	20.000	- - - Awnings	20%	17.5%	kg	658.215
6306.12	30.000	- - - Sunblinds	20%	17.5%	kg	658.216
6306.19	00	- - Of other textile materials:				
6306.19	10.000	- - - Tarpaulins	5%	17.5%	kg	658.217
6306.19	20.000	- - - Awnings	20%	17.5%	kg	658.218
6306.19	90.000	- - - Sunblinds	20%	17.5%	kg	658.219
		- Tents:				
6306.22	00.000	- - Of synthetic fibres	20%	17.5%	kg	658.222
6306.29	00.000	- - Of other textile materials	20%	17.5%	kg	658.229
6306.30	00.000	- Sails	15%	17.5%	kg	658.23

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6306.40	00.000	- Pneumatic mattresses	20%	17.5%	kg	658.24
6306.90	00.000	- Other	20%	17.5%	kg	658.29
63.07		Other made up articles, including dress patterns.				
6307.10	00.000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	17.5%	kg	658.92
6307.20	00.000	- Life-jackets and life-belts	Free	17.5%	kg	658.931
6307.90	00	- Other:				
6307.90	10.000	- - - Dress patterns, of canvas	Free	17.5%	kg	658.932
6307.90	20.000	- - - Dress patterns, of other textile materials	20%	17.5%	kg	658.933
6307.90	30.000	- - - Flags, pennants and banners	20%	17.5%	kg	658.934
6307.90	40.000	- - - Pin cushions	20%	17.5%	kg	658.935
6307.90	90.000	- - - Other	20%	17.5%	kg	658.939
		II - SETS				
63.08		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	5%	17.5%	kg	658.99
		III - WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS				
63.09		Worn clothing and other worn articles.	20%	17.5%	kg	269.01
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.				
6310.10		- Sorted	5%	17.5%	kg	269.021
6310.90		- Other	5%	17.5%	kg	269.029

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:

   (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;

   (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);

   (c) Worn footwear of heading 63.09;

   (d) Articles of asbestos (heading 68.12);

   (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

   (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3. For the purposes of this Chapter :

   (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and

   (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

   (a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories

or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to :

(a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
6401.10	00.000	- Footwear incorporating a protective metal toe-cap	20%	17.5%	kg&2u	851.11
		- Other footwear:				
6401.92	00	- - Covering the ankle but not covering the knee:				
6401.92	10.000	- - - Boots (Wellingtons)	20%	17.5%	kg&2u	851.312
6401.92	90.000	- - - Other	20%	17.5%	kg&2u	851.313
6401.99	00.000	- - Other	20%	17.5%	kg&2u	851.319
64.02		Other footwear with outer soles and uppers of rubber or plastics.				
		- Sports footwear:				
6402.12	00.000	- - Ski-boots, cross country ski footwear and snowboards boots	10%	17.5%	kg&2u	851.21
6402.19	00.000	- - Other	10%	17.5%	kg&2u	851.23
6402.20	00.000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	17.5%	kg&2u	851.321
		- Other footwear:				
6402.91	00.000	- - Covering the ankle	20%	17.5%	kg&2u	851.322
		- - Other:				
6402.99	10.000	- - - Sandals and slippers	20%	17.5%	kg&2u	851.323
6402.99	90.000	- - - Other	20%	17.5%	kg&2u	851.329
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.				
		- Sports footwear:				
6403.12	00.000	- - Ski-boots, cross-country ski footwear and snowboard boots	10%	17.5%	kg&2u	851.22
6403.19	00.000	- - Other	10%	17.5%	kg&2u	851.24
6403.20	00.000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	17.5%	kg&2u	851.41
6403.40	00.000	- Other footwear, incorporating a protective metal toe-cap	20%	17.5%	kg&2u	851.15
		- Other footwear with outer soles of leather:				
6403.51	00.000	- - Covering the ankle	20%	17.5%	kg&2u	851.481
6403.59	00.000	- - Other	20%	17.5%	kg&2u	851.482

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Other footwear:				
6403.91	00.000	- - Covering the ankle	20%	17.5%	kg&2u	851.483
6403.99	00	- - Other:				
6403.99	10.000	- - - With outer soles of rubber or plastics and upper straps and thongs of leather	20%	17.5%	kg&2u	851.484
6403.99	90.000	- - - Other	20%	17.5%	kg&2u	851.489
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.				
		- Footwear with outer soles of rubber or plastics:				
6404.11	00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:				
6404.11	10.000	- - - Sports footwear	10%	17.5%	kg&2u	851.251
6404.11	20.000	- - - Tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%	17.5%	kg&2u	851.259
		- - Other:				
6404.19	10.000	- - - With outer soles of rubber or plastics and upper straps and thongs of textile materials	20%	17.5%	kg&2u	851.511
6404.19	90.000	- - - Other	20%	17.5%	kg&2u	851.519
6404.20	00.000	- Footwear with outer soles of leather or composition leather	20%	17.5%	kg&2u	851.52
64.05		Other footwear.				
6405.10	00.000	- With uppers of leather or composition leather	20%	17.5%	kg&2u	851.49
6405.20	00.000	- With uppers of textile materials	20%	17.5%	kg&2u	851.59
6405.90	00.000	- Other	20%	17.5%	kg&2u	851.7
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.				
6406.10	00.000	- Uppers and parts thereof, other than stiffeners	5%	17.5%	kg	851.91
6406.20	00.000	- Outer soles and heels, of rubber or plastics	5%	17.5%	kg	851.92
6406.90	00	- Other:				
6406.90	10.000	- - - Gaiters, leggings and similar articles, and parts thereof	20%	17.5%	kg	851.95
6406.90	90.000	- - - Other	5%	17.5%	kg	851.99

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6501.00	00.000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	5%	17.5%	kg&u	657.61
6502.00	00.000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	15%	17.5%	kg&u	657.62
[65.03]		Deleted				
6504.00	00.000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%	17.5%	kg&u	848.42
6505.00		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.				
6505.00	10.000	- - - Hair-nets of human hair	20%	17.5%	kg&u	848.431
6505.00	20.000	- - - Hair-nets of other materials	20%	17.5%	kg&u	848.432
6505.00	90.000	- - - Other	20%	17.5%	kg&u	848.439
65.06		Other headgear, whether or not lined or trimmed.				
6506.10	00.000	- Safety headgear	Free	17.5%	kg&u	848.44
		- Other:				
6506.91	00.000	- - Of rubber or of plastics	20%	17.5%	kg&u	848.45
6506.99	00.000	- - Of other materials	20%	17.5%	kg&u	848.49
6507.00	00.000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	5%	17.5%	kg&u	848.48

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

   (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).				
6601.10	00.000	- Garden or similar umbrellas	20%	17.5%	kg&u	899.411
		- Other:				
6601.91	00.000	- - Having a telescopic shaft	20%	17.5%	kg&u	899.412
6601.99	00.000	- - Other	20%	17.5%	kg&u	899.419
6602.00	00.000	Walking-sticks, seat-sticks, whips, riding-crops and the like.	20%	17.5%	kg&u	899.42
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.				
6603.20	00.000	- Umbrella frames, including frames mounted on shafts (sticks)	5%	17.5%	Kg	899.492
6603.90	00.000	- Other	5%	17.5%	Kg	899.499

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Notes.

1. This Chapter does not cover:

   (a) Straining cloth of human hair (heading 59.11);

   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

   (c) Footwear (Chapter 64);

   (d) Headgear or hair-nets (Chapter 65);

   (e) Toys, sports requisites or carnival articles (Chapter 95); or

   (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:

   (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

   (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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6701.00		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).				
6701.00	10.000	- - - Fans	20%	17.5%	Kg	899.921
6701.00	20.000	- - - Other articles	20%	17.5%	Kg	899.922
6701.00	90.000	- - - Other	5%	17.5%	Kg	899.929
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.				
6702.10	00	- Of plastics:				
6702.10	10.000	- - - Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	17.5%	Kg	899.211
6702.10	90.000	- - - Other	15%	17.5%	Kg	899.219
6702.90	00	- Of other materials:				
6702.90	10.000	- - - Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	17.5%	Kg	899.291
6702.90	90.000	- - - Other	15%	17.5%	Kg	899.299
6703.00	00.000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	5%	17.5%	Kg	899.94
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:				
6704.11	00.000	- - Complete wigs	20%	17.5%	Kg	899.951
6704.19	00.000	- - Other	20%	17.5%	Kg	899.952
6704.20	00.000	- Of human hair	20%	17.5%	Kg	899.953
6704.90	00.000	- Of other materials	20%	17.5%	Kg	899.959

SECTION XIII

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

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

Notes.

1. This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

(g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(h) Dental burrs (heading 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

(m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or

(n) Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression “worked monumental or building stone” appliesnot 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6801	00	Setts, curbstones and flagstones, of natural stone (except slate).	15%	17.5%	kg	661.31
6802		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 a natural stone (including slate)				
		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square of the side of which is less than 7 cm; artificially coloured granules, chippings and powder:				
6802.10	10.000	- - - Tiles, cubes and similar articles	20%	17.5%	kg	661.331
6802.10	90.000	- - - Other	15%	17.5%	kg	661.339
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:				
		- - Marble, travertine and alabaster:				
6802.21	10.000	- - - Articles	20%	17.5%	kg	661.341
6802.21	90.000	- - - Other	15%	17.5%	kg	661.349
		- - Granite:				
6802.23	10.000	- - - Articles	20%	17.5%	kg	661.353
6802.23	90.000	- - - Other	15%	17.5%	kg	661.354
		- - Other stone:				
6802.29	10.000	- - - Articles	20%	17.5%	kg	661.355
6802.29	90.000	- - - Other	15%	17.5%	kg	661.359
		- Other:				
		- - Marble, travertine and alabaster:				
6802.91	10.000	- - - Articles	20%	17.5%	kg	661.361
6802.91	90.000	- - - Other	15%	17.5%	kg	661.369
		- - Other calcareous stone:				
6802.92	10.000	- - - Articles	20%	17.5%	kg	661.391
6802.92	90.000	- - - Other	15%	17.5%	kg	661.392
		- - Granite:				
6802.93	10.000	- - - Articles	20%	17.5%	kg	661.393
6802.93	90.000	- - - Other	15%	17.5%	kg	661.394
		- - Other stone:				
6802.99	10.000	- - - Articles	20%	17.5%	kg	661.395
6802.99	90.000	- - - Other	15%	17.5%	kg	661.399
68.03		Worked slate and articles of slate or of agglomerated slate.				
6803.00	10.000	- - - Trough, reservoirs, basins and sinks	20%	17.5%	kg	661.321
6803.00	90.000	- - - Other	5%	17.5%	kg	661.329
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,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.				
6804.10	00.000	- Millstones and grindstones for milling, grinding or pulping	5%	17.5%	kg	663.11
		- Other millstones, grindstones, grinding wheels and the like:				
6804.21	00.000	- - Of agglomerated synthetic or natural diamond	5%	17.5%	kg	663.121
6804.22	00.000	- - Of other agglomerated abrasives or of ceramics	5%	17.5%	kg	663.122
6804.23	00.000	- - Of natural stone	5%	17.5%	kg	663.123
6804.30	00.000	- Hand sharpening or polishing stones	5%	17.5%	kg	663.13
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.				
6805.10	00.000	- On a base of woven textile fabric only	5%	17.5%	kg	663.21
6805.20	00.000	- On a base of paper or paperboard only	5%	17.5%	kg	663.22
6805.30	00.000	- On a base of other materials	5%	17.5%	kg	663.29
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.				
6806.10	00.000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5%	17.5%	kg	663.51
6806.20	00.000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5%	17.5%	kg	663.52
6806.90	00.000	- Other	5%	17.5%	kg	663.53
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).				
6807.10	00.000	- In rolls	15%	17.5%	kg	661.811
6807.90	00.000	- Other	15%	17.5%	kg	661.819
6808.00	00.000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	15%	17.5%	kg	661.82
68.09		Articles of plaster or of compositions based on plaster.				
		- Boards, sheets, panels, tiles and similar articles, not ornamented:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6809.11	00.000	- - Faced or reinforced with paper or paperboard only	15%	17.5%	kg	663.311
6809.19	00.000	- - Other	15%	17.5%	kg	663.312
6809.90	00	- Other articles:				
6809.90	10.000	- - - Industrial moulds	15%	17.5%	kg	663.313
6809.90	90.000	- - - Other	20%	17.5%	kg	663.319
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.				
		- Tiles, flagstones, bricks and similar articles:				
6810.11	00.000	- - Building blocks and bricks	15%	17.5%	kg	663.321
6810.19	00.000	- - Other	15%	17.5%	kg	663.329
		- Other articles:				
6810.91	00.000	- - Prefabricated structural components for building or civil engineering	15%	17.5%	kg	663.33
6810.99	00	- - Other:				
6810.99	10.000	- - - Statues, statuettes, animal figures ; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	17.5%	kg	663.341
6810.99	20.000	- - - Pipes	15%	17.5%	kg	663.342
6810.99	90.000	- - - Other	15%	17.5%	kg	663.349
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.				
6811.40	00.000	- Containing asbestos	5%	17.5%	kg	661834
		- Not containing asbestos:				
6811.81	00.000	- - Corrugated sheets	5%	17.5%	kg	661.8351
6811.82	00.000	- - Other sheets, panels, tiles and similar articles	5%	17.5%	kg	661.8352
6811.89	00.000	- - Other articles	5%	17.5%	kg	661.8359
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, headgear, footwear, gaskets), whether or not reinforced, other than goods ofheading 68.11 or 68.13.				
6812.80	00.000	- Of crocidolite	5%	17.5%	kg	663.811
		- Other:				
6812.91	00.000	- - Clothing, clothing accessories, footwear and headgear	5%	17.5%	kg	663.8121
6812.92	00.000	- - Paper, millboard and felt	5%	17.5%	kg	663.8122
6812.93	00.000	- - Compressed asbestos fibre jointing, in sheets or rolls	5%	17.5%	kg	663.8123
6812.99	00.000	- - Other	5%	17.5%	kg	663.8129
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		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 material.				
6813.20	00.000	- Containing asbestos	5%	17.5%	kg	663.822
		- Not containing asbestos:				
6813.81	00.000	- - Brake linings and pads	10%	17.5%	kg	663.8231
6813.89	00.000	- - Other	5%	17.5%	kg	663.8239
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.				
6814.10	00.000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	17.5%	kg	663.351
6814.90	00.000	- Other	5%	17.5%	kg	663.359
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.				
6815.10	00.000	- Non-electrical articles of graphite or other carbon	5%	17.5%	kg	663.36
6815.20	00.000	- Articles of peat	5%	17.5%	kg	663.37
		- Other articles:		17.5%		
6815.91	00.000	- - Containing magnesite, dolomite or chromite	5%	17.5%	kg	663.38
6815.99	00.000	- - Other	5%	17.5%	kg	663.39

CHAPTER 69

CERAMIC PRODUCTS

Notes.

1. 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.

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);

(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(k) Articles of Chapter 95 (for example, toys, games and sports requisites);

(l) Articles of heading 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).

Additional CARICOM Guideline:

Complete lavatory sets refers to permanent fixtures comprising a lavatory bowl and tank whether or not equipped with their fittings

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		I - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS				
6901.00	00.000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5%	17.5%	kg	662.31
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.				
6902.10		- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr203:				
6902.10	10.000	- - - Refractory bricks	5%	17.5%	kg	662.321
6902.10	90.000	- - - Other	5%	17.5%	kg	662.322
6902.20	00	- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products:				
6902.20	10.000	- - - Refractory bricks	5%	17.5%	kg	662.323
6902.20	90.000	- - - Other	5%	17.5%	kg	662.324
6902.90	00.000	- Other	5%	17.5%	kg	662.329
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.				
6903.10	00.000	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5%	17.5%	kg	663.71
6903.20	00.000	- Containing by weight more than 50% of alumina (A12O3) or of a mixture or compound of alumina and of silica (SiO2)	5%	17.5%	kg	663.72
6903.90	00.000	- Other	5%	17.5%	kg	663.79
		II - OTHER CERAMIC PRODUCTS				
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.				
6904.10	00.000	- Building bricks	15%	17.5%	kg	662.411
6904.90	00	- Other:				
6904.90	10.000	- - - Tiles	15%	17.5%	kg	662.412
6904.90	90.000	- - - Other	15%	17.5%	kg	662.419
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.				
6905.10	00.000	- Roofing tiles	15%	17.5%	kg	662.421
6905.90	00.000	- Other	15%	17.5%	kg	662.429

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6906.00	00.000	Ceramic pipes, conduits, guttering and pipe fittings.	15%	17.5%	kg	662.43
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.				
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:				
6907.21	00.000	- - Of a water absorption coefficient by weight not exceeding 0.5%	15%	17.5%	kg&m2	662.451
6907.22	00	- - Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:				
6907.22	10.000	- - - Clay tiles	15%	17.5%	kg&u	662.452
6907.22	90.000	- - - Other tiles	15%	17.5%	kg&u	662.453
6907.23	00	- - Of a water absorption coefficient by weight exceeding 10%:				
6907.23	10.000	- - - Clay tiles	15%	17.5%	kg&u	662.454
6907.23	90.000	- - - Other tiles	15%	17.5%	kg&u	662.455
6907.30	00.000	- Mosaic cubes and the like, other than those of subheading 6907.40	5%	17.5%	kg&u	662.456
6907.40	00.000	- Finishing ceramics	5%	17.5%	kg&u	662.457
69.08		[Deleted]				
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:				
6909.11	00.000	- - Of porcelain or china	Free	17.5%	kg	663.911
6909.12	00.000	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	17.5%	kg	663.912
6909.19	00.000	- - Other	Free	17.5%	kg	663.913
6909.90	00.000	- Other	Free	17.5%	kg	663.919
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.				
6910.10	00	- Of porcelain or china:				
6910.10	10.000	- - - Sinks	25%	17.5%	kg&u	812.211
6910.10	20.000	- - - Wash basins and wash basin pedestals	25%	17.5%	kg&u	812.212
6910.10	30.000	- - - Baths	25%	17.5%	kg&u	812.213
6910.10	40.000	- - - Bidets	25%	17.5%	kg&u	812.214
6910.10	50.000	- - - Water closet pans (lavatory bowls)	25%	17.5%	kg&u	812.215
6910.10	60.000	- - - Flushing cisterns (tanks)	25%	17.5%	kg&u	812.216
6910.10	70.000	- - - Urinals	25%	17.5%	kg&u	812.217
6910.10	80.000	- - - Complete lavatory sets	25%	17.5%	kg&u	812.218
6910.10	90.000	- - - Other	25%	17.5%	kg&u	812.219

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
6910.90	00.000	- Other	25%	17.5%	kg&u	812.29
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.				
6911.10	00	- Tableware and kitchenware:				
6911.10	10.000	- - - Tableware	20%	17.5%	kg	666.111
6911.10	20.000	- - - Kitchenware	20%	17.5%	kg	666.112
6911.90	00.000	- Other	20%	17.5%	kg	666.12
6912.00	00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.				
6912.00	10.000	- - - Tableware and kitchenware	20%	17.5%	kg	666.131
6912.00	90.000	- - - Other	20%	17.5%	kg	666.139
69.13		Statuettes and other ornamental ceramic articles.				
6913.10	00.000	- Of porcelain or china	20%	17.5%	kg	666.21
6913.90	00.000	- Other	20%	17.5%	kg	666.29
69.14		Other ceramic articles.				
6914.10	00.000	- Of porcelain or china	20%	17.5%	kg	663.991
6914.90	00.000	- Other	20%	17.5%	kg	663.999

CHAPTER 70

GLASS AND GLASSWARE

Notes.

1. This Chapter does not cover:

   (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

   (b) Articles of Chapter 71 (for example, imitation jewellery);

   (c) Optical fibre cables of heading 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 (SiO_2) content not less than 60% by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 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%.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7001.00		Cullet and other waste and scrap of glass; glass in the mass.				
7001.00	10.000	- - - Fragments and chippings	5%	17.5%	kg	664.111
7001.00	90.000	- - - Other	5%	17.5%	kg	664.112
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.				
7002.10	00.000	- Balls	5%	17.5%	kg	664.121
7002.20	00.000	- Rods	5%	17.5%	kg	664.122
		- Tubes:				
7002.31	00.000	- - Of fused quartz or other fused silica	5%	17.5%	kg	664.123
7002.32	00.000	- - Of other glass having a linear coefficient of expansion not exceeding 5 x 10 per Kelvin within a temperature range of 0 C to 300 C	5%	17.5%	kg	664.124
7002.39	00.000	- - Other	5%	17.5%	kg	664.129
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:				
7003.12	00.000	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	17.5%	kg&m2	664.511
7003.19	00.000	- - Other	5%	17.5%	kg&m2	664.519
7003.20	00.000	- Wired sheets	5%	17.5%	kg&m2	664.52
7003.30	00.000	- Profiles	5%	17.5%	kg&m2	664.53
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
7004.20	00.000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	17.5%	kg&m2	664.31
7004.90	00.000	- Other glass	5%	17.5%	kg&m2	664.39
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.				
7005.10	00.000	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	17.5%	kg&m2	664.411
		- Other non-wired glass:				
7005.21	00.000	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	17.5%	kg&m2	664.412
7005.29	00.000	- - Other	5%	17.5%	kg&m2	664.419
7005.30	00.000	- Wired glass	5%	17.5%	kg&m2	664.42
7006.00	00.000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	5%	17.5%	kg	664.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.				
		- Toughened (tempered) safety glass:				
7007.11	00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:				
7007.11	10.000	- - - Motor car windscreens	10%	17.5%	kg	664.711
7007.11	90.000	- - - Other	5%	17.5%	kg	664.712
7007.19	00.000	- - Other	5%	17.5%	kg&m2	664.719
		- Laminated safety glass:				
7007.21	00	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:				
7007.21	10.000	- - - Motor car windscreens	10%	17.5%	kg	664.721
7007.21	90.000	- - - Other	5%	17.5%	kg	664.722
7007.29	00.000	- - Other	5%	17.5%	kg	664.729
7008.00	00.000	Multiple-walled insulating units of glass.	5%	17.5%	kg	664.92
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.				
7009.10	00.000	- Rear-view mirrors for vehicles	10%	17.5%	kg	664.81
		- Other:				
7009.91	00.000	- - Unframed	15%	17.5%	kg	664.891
7009.92	00.000	- - Framed	5%	17.5%	kg	664.892
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.				
7010.10	00.000	- Ampoules	Free	17.5%	kg&u	665.92
7010.20	00.000	- Stoppers, lids and other closures	5%	17.5%	kg&u	665.111
7010.90	00	- Other:				
7010.90	10.000	- - - Bottles for soft drinks, beers, wines and spirits	15%	17.5%	kg&u	665.1191
7010.90	90.000	- - - Other	5%	17.5%	kg&u	665.1199
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.				
7011.10	00.000	- For electric lighting	5%	17.5%	kg	664.931
7011.20	00.000	- For cathode-ray tubes	5%	17.5%	kg	664.932
7011.90	00.000	- Other	5%	17.5%	kg	664.939
[70.12]		Deleted				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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).				
7013.10	00.000	- Of glass-ceramics	20%	17.5%	kg	665.21
		- Stemware drinking glasses, other than of glass ceramics:				
7013.22	00.000	- - Of lead crystal	25%	17.5%	kg	665.223
7013.28	00.000	- - Other	20%	17.5%	kg	665.224
		- Other drinking glasses, other than of glass ceramics:				
7013.33	00.000	- - Of lead crystal	25%	17.5%	kg	665.225
7013.37	00.000	- - Other	20%	17.5%	kg	665.226
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:				
7013.41	00.000	- - Of lead crystal	25%	17.5%	kg	665.231
7013.42	00.000	- Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0 °C to 300°C	20%	17.5%	kg	665.232
7013.49	00.000	- - Other	20%	17.5%	kg	665.239
		- Other glassware:				
7013.91	00.000	- - Of lead crystal	20%	17.5%	kg	665.291
7013.99	00.000	- - Other	20%	17.5%	kg	665.299
7014.00	00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.				
7014.00	10.000	- - - Signalling glassware and optical elements of glass, for road motor vehicles	10%	17.5%	kg	665.951
7014.00	90.000	- - - Other	5%	17.5%	kg	665.959
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.				
7015.10	00.000	- Glasses for corrective spectacles	Free	17.5%	kg	664.941
7015.90	00.000	- Other	5%	17.5%	kg	664.949
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.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7016.10	00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:				
7016.10	10.000	- - - Mosaic cubes	5%	17.5%	kg	665.941
7016.10	90.000	- - - Other	20%	17.5%	kg	665.949
7016.90	00	- Other:				
7016.90	10.000	- - - Tiles	5%	17.5%	kg	665.961
7016.90	90.000	- - - Other	5%	17.5%	kg	665.969
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.				
7017.10	00.000	- Of fused quartz or other fused silica	Free	17.5%	kg	665.911
7017.20	00.000	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	Free	17.5%	kg	665.912
7017.90	00.000	- Other	Free	17.5%	kg	665.919
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding l mm in diameter.				
7018.10	00.000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	5%	17.5%	kg	665.931
7018.20	00.000	- Glass microspheres not exceeding 1 mm in diameter	5%	17.5%	kg	665.932
7018.90	00	- Other:				
7018.90	10.000	- - - Glass eyes	5%	17.5%	kg	665.933
7018.90	90.000	- - - Other	20%	17.5%	kg	665.939
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).				
		- Slivers, rovings, yarn and chopped strands:				
7019.11	00.000	- - Chopped strands, of a length of not more than 50 mm	5%	17.5%	kg	651.951
7019.12	00.000	- - Rovings	5%	17.5%	kg	651.952
7019.19	00.000	- - Other	5%	17.5%	kg	651.959
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:				
7019.31	00.000	- - Mats	5%	17.5%	kg	664.951
7019.32	00.000	- - Thin sheets (voiles)	5%	17.5%	kg	664.952
7019.39	00.000	- - Other	5%	17.5%	kg	664.953

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7019.40	00.000	- Woven fabrics of rovings	5%	17.5%	kg	654.61
		- Other woven fabrics:				
7019.51	00.000	- - Of a width not exceeding 30 cm	5%	17.5%	kg	654.62
7019.52	00.000	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m , of filaments measuring per single yarn not more than 136 tex	5%	17.5%	kg	654.63
7019.59	00.000	- - Other	5%	17.5%	kg	654.69
7019.90	00	- Other:				
7019.90	10.000	- - - Glass fibres (including glass wool)	5%	17.5%	kg	664.954
7019.90	90.000	- - - Other	5%	17.5%	kg	664.959
7020.00		Other articles of glass.				
7020.00	10.000	- - - Industrial articles	5%	17.5%	kg	665.991
7020.00	20.000	- - - Glass inners for vacuum flasks or for other vacuum vessels	5%	17.5%	kg	665.992
7020.00	90.000	- - - Other	20%	17.5%	kg	665.999

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;

   (ij) 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);

(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(m) Arms or parts thereof (Chapter 93);

(n) Articles covered by Note 2 to Chapter 95;

(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

(p) Original sculptures or statuary (heading 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.

4. (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2 % or more, by weight, of gold but 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 semi-precious 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.

(*****) The underlined portion of this Note constitutes an optional text.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.				
7101.10	00	Natural pearls				
7101.10	10.000	- - - Temporarily strung for convenience of transport	50%	17.5%	kg	667.111
7101.10	90.000	- - - Other	50%	17.5%	kg	667.119
		- Cultured pearls:				
7101.21	00	- - Unworked:				
7101.21	10.000	- - - Temporarily strung for convenience of transport	50%	17.5%	kg	667.121
7101.21	90.000	- - - Other	50%	17.5%	kg	667.129
7101.22	00	- - Worked:				
7101.22	10.000	- - - Temporarily strung for convenience of transport	50%	17.5%	kg	667.131
7101.22	90.000	- - - Other	50%	17.5%	kg	667.139
71.02		Diamonds, whether or not worked, but not mounted or set.				
7102.10	00.000	- Unsorted	50%	17.5%	kg&ct	667.21
		- Industrial:				
7102.21	00.000	- - Unworked or simply sawn, cleaved or bruted	50%	17.5%	kg&ct	277.11
7102.29	00.000	- - Other	50%	17.5%	kg&ct	277.19
		- Non-industrial:				
7102.31	00.000	- - Unworked or simply sawn, cleaved or bruted	50%	17.5%	kg&ct	667.22
7102.39	00.000	- - Other	50%	17.5%	kg&ct	667.29
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.				
7103.10	00	- Unworked or simply sawn or roughly shaped:				
7103.10	10.000	- - - Temporarily strung for convenience of transport	50%	17.5%	kg	667.311
7103.10	90.000	- - - Other	50%	17.5%	kg	667.319
		- Otherwise worked:				
7103.91	00	- - Rubies, sapphires and emeralds:				
7103.91	10.000	- - - Temporarily strung for convenience of transport	50%	17.5%	kg&ct	667.391
7103.91	90.000	- - - Other	50%	17.5%	kg&ct	667.392
7103.99	00	- - Other:				
7103.99	10.000	- - - Temporarily strung for convenience of transport	50%	17.5%	kg&ct	667.393
7103.99	90.000	- - - Other	50%	17.5%	kg&ct	667.399

5%	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
7104.10	00.000	- Piezo-electric quartz	50%	17.5%	kg&ct	667.41
7104.20	00.000	- Other, unworked or simply sawn or roughly shaped	50%	17.5%	kg&ct	667.42
7104.90	00.000	- Other	50%	17.5%	kg&ct	667.49
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.				
7105.10	00.000	- Of diamonds	5%	17.5%	kg&ct	277.211
7105.90	00.000	- Other	5%	17.5%	kg	277.219
		II - 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.				
7106.10	00.000	- Powder	5%	17.5%	kg	681.141
		- Other:				
7106.91	00.000	- - Unwrought	5%	17.5%	kg	681.13
7106.92	00.000	- - Semi-manufactured	5%	17.5%	kg	681.142
7107.00	00.000	Base metals clad with silver, not further worked than semi-manufactured.	5%	17.5%	kg	681.12
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.				
		- Non-monetary:				
7108.11	00.000	- - Powder	5%	17.5%	kg	971.011
7108.12	00	- - Other unwrought forms:				
7108.12	10.000	- - - In bars	5%	17.5%	kg	971.012
7108.12	90.000	- - - Other	5%	17.5%	kg	971.013
7108.13	00.000	- - Other semi-manufactured forms	5%	17.5%	kg	971.014
7108.20	00.000	- Monetary	5%	17.5%	kg	971.015
7109.00	00.000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	5%	17.5%	kg	971.02
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.				
		- Platinum:				
7110.11	00.000	- - Unwrought or in powder form	5%	17.5%	kg	681.23
7110.19	00.000	- - Other	5%	17.5%	kg	681.251
		- Palladium:				
7110.21	00.000	- - Unwrought or in powder form	5%	17.5%	kg	681.241

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7110.29	00.000	- - Other	5%	17.5%	kg	681.252
		- Rhodium:				
7110.31	00.000	- - Unwrought or in powder form	5%	17.5%	kg	681.242
7110.39	00.000	- - Other	5%	17.5%	kg	681.253
		- Iridium, osmium and ruthenium:				
7110.41	00.000	- - Unwrought or in powder form	5%	17.5%	kg	681.243
7110.49	00.000	- - Other	5%	17.5%	kg	681.259
7111.00	00.000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	5%	17.5%	kg	681.22
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.				
7112.30	00.000	- Ash containing precious metal or precious metal compounds	5%	17.5%	kg	971.031
		- Other:				
7112.91	00.000	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	17.5%	kg	971.032
7112.92	00.000	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	5%	17.5%	kg	289.91
7112.99	00.000	- - Other	5%	17.5%	kg	289.29
		III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.				
		- Of precious metal whether or not plated or clad with precious metal:				
7113.11	00.000	- - Of silver, whether or not plated or clad with other precious metal	60%	17.5%	kg	897.311
7113.19	00	- - Of other precious metal, whether or not plated or clad with precious metal:				
7113.19	10.000	- - - Of gold	60%	17.5%	kg	897.312
7113.19	90.000	- - - Other	60%	17.5%	kg	897.313
7113.20	00.000	- Of base metal clad with precious metal	60%	17.5%	kg	897.314
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:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7114.11	00.000	- - Of silver, whether or not plated or clad with other precious metal	60%	17.5%	kg	897.321
7114.19	00.000	- - Of other precious metal, whether or not plated or clad with precious metal	60%	17.5%	kg	897.322
7114.20	00.000	- Of base metal clad with precious metal	60%	17.5%	kg	897.323
71.15		Other articles of precious metal or of metal clad with precious metal.				
7115.10	00.000	- Catalysts in the form of wire cloth or grill, of platinum	5%	17.5%	kg	897.41
7115.90	00.000	- Other	5%	17.5%	kg	897.49
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).				
7116.10	00.000	- Of natural or cultured pearls	60%	17.5%	kg	897.331
7116.20	00.000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	60%	17.5%	kg	897.332
71.17		Imitation jewellery.				
		- Of base metal, whether or not plated with precious metal:				
7117.11	00.000	- - Cuff-links and studs	60%	17.5%	kg	897.211
7117.19	00.000	- - Other	60%	17.5%	kg	897.219
7117.90	00.000	- Other	60%	17.5%	kg	897.29
71.18		Coin.				
7118.10	00.000	- Coin (other than gold coin), not being legal tender	Free	17.5%	kg	961.00
7118.90	00	- Other:				
7118.90	10.000	- - - Gold coin	Free	17.5%	kg	961.02
7118.90	90.000	- - - Other	Free	17.5%	kg	961.09

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);

(b) 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;

(e) Goodsof 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;

(ij) Lead shotprepared 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 metals;

(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) A cermet 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.

CHAPTER 72

IRON AND STEEL

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) Pig iron

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorus
- not more than 8 % of silicon
- a total of not more than 10 % of other elements.

(b) Spiegeleisen

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

(c) Ferro-alloys

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

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus

- more than 8 % of silicon

- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) Steel

Ferrous materials other than those of heading 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.

(e) Stainless steel

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium

- 0.0008 % or more of boron

- 0.3 % or more of chromium

- 0.3 % or more of cobalt

- 0.4 % or more of copper

- 0.4 % or more of lead

- 1.65 % or more of manganese

- 0.08 % or more of molybdenum

- 0.3 % or more of nickel

- 0.06 % or more of niobium

- 0.6 % or more of silicon

- 0.05 % or more of titanium

- 0.3 % or more of tungsten (wolfram)

- 0.1 % or more of vanadium

- 0.05 % or more of zirconium

- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of :

- coils of successively superimposed layers, or

- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);

- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

1. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

2. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements : aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- not more than 0.7 % of carbon,

- 0.5 % or more but not more than 1.9 % of manganese, and

- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM				
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.				
7201.10	00.000	- Non-alloy pig iron containing by weight 0.5% or less of phosphorous	5%	17.5%	kg	671.21
7201.20	00.000	- Non-alloy pig iron containing by weight more than 0.5% of phosphorous	5%	17.5%	kg	671.22
7201.50	00	- Alloy pig iron, spiegeleisen:				
7201.50	10.000	- - - Alloy pig iron	5%	17.5%	kg	671.231
7201.50	20.000	- - - Spiegeleisen	5%	17.5%	kg	671.232
72.02		Ferro-alloys.				
		- Ferro-manganese:				
7202.11	00.000	- - Containing by weight more than 2% of carbon	5%	17.5%	kg	671.41
7202.19	00.000	- - Other	5%	17.5%	kg	671.49
		- Ferro-silicon:				
7202.21	00.000	- - Containing by weight more than 55% of silicon	5%	17.5%	kg	671.511
7202.29	00.000	- - Other	5%	17.5%	kg	671.519
7202.30	00.000	- Ferro-silico-manganese	5%	17.5%	kg	671.52
		- Ferro-chromium:				
7202.41	00.000	- - Containing by weight more than 4% of carbon	5%	17.5%	kg	671.531
7202.49	00.000	- - Other	5%	17.5%	kg	671.532
7202.50	00.000	- Ferro-silico-chromium	5%	17.5%	kg	671.54
7202.60	00.000	- Ferro-nickel	5%	17.5%	kg	671.55
7202.70	00.000	- Ferro-molybdenum	5%	17.5%	kg	671.591
7202.80	00.000	- Ferro-tungsten and ferro-silico-tungsten	5%	17.5%	kg	671.592
		- Other:				
7202.91	00.000	- - Ferro-titanium and ferro-silico-titanium	5%	17.5%	kg	671.593
7202.92	00.000	- - Ferro-vanadium	5%	17.5%	kg	671.594
7202.93	00.000	- - Ferro-niobium	5%	17.5%	kg	671.595
7202.99	00.000	- - Other	5%	17.5%	kg	671.599
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.				
7203.10	00.000	- Ferrous products obtained by direct reduction of iron ore	10%	17.5%	kg	671.331
7203.90	00.000	- Other	5%	17.5%	kg	671.339
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.				
7204.10	00.000	- Waste and scrap of cast iron	5%	17.5%	kg	282.1
		- Waste and scrap of alloy steel:				
7204.21	00.000	- - Of stainless steel	5%	17.5%	kg	282.21
7204.29	00.000	- - Other	5%	17.5%	kg	282.29
7204.30	00.000	- Waste and scrap of tinned iron or steel	5%	17.5%	kg	282.31
		- Other waste and scrap:				
7204.41	00.000	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	17.5%	kg	282.32
7204.49	00.000	- - Other	5%	17.5%	kg	282.39
7204.50	00.000	- Remelting scrap ingots	5%	17.5%	kg	282.33
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.				
7205.10	00.000	- Granules	5%	17.5%	kg	671.31
		- Powders:				
7205.21	00.000	- - Of alloy steel	5%	17.5%	kg	671.321
7205.29	00.000	- - Other	5%	17.5%	kg	671.329

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		II - IRON AND NON-ALLOY STEEL				
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).				
7206.10	00	- Ingots:				
7206.10	10.000	- - - Of iron	5%	17.5%	kg	672.411
7206.10	20.000	- - - Of non-alloy steel	5%	17.5%	kg	672.412
7206.90	00	- Other:				
7206.90	10.000	- - - Of iron	5%	17.5%	kg	672.451
7206.90	90.000	- - - Of non-alloy steel	5%	17.5%	kg	672.459
72.07		Semi-finished products of iron or non-alloy steel.				
		- Containing by weight less than 0.25% of carbon:				
7207.11	00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:				
7207.11	10.000	- - - Blooms and billets, of non-alloy steel	10%	17.5%	kg	672.611
7207.11	90.000	- - - Other	5%	17.5%	kg	672.619
7207.12	00	- - Other, of rectangular (other than square) cross-section:				
7207.12	10.000	- - - Blooms and billets, of non-alloy steel	10%	17.5%	kg	672.621
7207.12	90.000	- - - Other	5%	17.5%	kg	672.629
7207.19	00	- Other:				
7207.19	10.000	- - - Blooms and billets, of non-alloy steel	10%	17.5%	kg	672.691
7207.19	90.000	- - - Other	5%	17.5%	kg	672.699
7207.20	00	- Containing by weight 0.25% or more of carbon:				
7207.20	10.000	- - - Blooms and billets, of non-alloy steel	10%	17.5%	kg	672.71
7207.20	90.000	- - - Other	5%	17.5%	kg	672.79
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.				
7208.10	00	- In coils, not further worked than hot-rolled, with patterns in relief:				
7208.10	10.000	- - - Of a thickness of less than 3 mm	5%	17.5%	kg	673.2111
7208.10	90.000	- - - Other	5%	17.5%	kg	673.2119
		- Other, in coils, not further worked than hot-rolled, pickled:				
7208.25	00.000	- - Of a thickness of 4.75 mm or more	5%	17.5%	kg	673.2121

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7208.26	00.000	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	17.5%	kg	673.2122
7208.27	00.000	- - Of a thickness of less than 3 mm	5%	17.5%	kg	673.2123
		- Other, in coils, not further worked than hot-rolled:				
7208.36	00.000	- - Of a thickness exceeding 10 mm	5%	17.5%	kg	673.2131
7208.37	00.000	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	17.5%	kg	673.2132
7208.38	00.000	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	17.5%	kg	673.2133
7208.39	00.000	- - Of a thickness of less than 3 mm	5%	17.5%	kg	673.2134
7208.40	00	- Not in coils, not further worked than hot-rolled, with patterns in relief:				
7208.40	10.000	- - - Of a thickness of less than 3 mm	5%	17.5%	kg	673.2411
7208.40	90.000	- - - Other	5%	17.5%	kg	673.2419
		- Other, not in coils, not further worked than hot-rolled :				
7208.51	00.000	- - Of a thickness exceeding 10 mm	5%	17.5%	kg	673.2421
7208.52	00.000	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	17.5%	kg	673.2422
7208.53	00.000	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	17.5%	kg	673.2423
7208.54	00.000	- - Of a thickness of less than 3 mm	5%	17.5%	kg	673.2424
7208.90	00	- Other:				
7208.90	10.000	- - - Of a thickness of less than 3 mm	5%	17.5%	kg	673.511
7208.90	90.000	- - - Other	5%	17.5%	kg	673.519
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):				
7209.15	00.000	- - Of a thickness of 3mm or more	5%	17.5%	kg	673.411
7209.16	00.000	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	17.5%	kg	673.412
7209.17	00.000	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	17.5%	kg	673.413
7209.18	00.000	- - Of a thickness of less than 0.5 mm	5%	17.5%	kg	673.414
		- Not in coils, not further worked than cold-rolled (cold reduced):				
7209.25	00.000	- - Of a thickness of 3 mm or more	5%	17.5%	kg	673.461
7209.26	00.000	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	17.5%	kg	673.462
7209.27	00.000	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	17.5%	kg	673.463
7209.28	00.000	- - Of a thickness of less than 0.5 mm	5%	17.5%	kg	673.464

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7209.90	00	- Other:				
7209.90	10.000	- - - Of a thickness of less than 3 mm	5%	17.5%	kg	673.521
7209.90	90.000	- - - Other	5%	17.5%	kg	673.529
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.				
		- Plated or coated with tin:				
7210.11	00.000	- - Of a thickness of 0.5 mm or more	5%	17.5%	kg	674.211
7210.12	00.000	- - Of a thickness of less than 0.5 mm	5%	17.5%	kg	674.212
7210.20	00.000	- Plated or coated with lead, including terne-plate	5%	17.5%	kg	674.41
7210.30	00	- Electrolytically plated or coated with zinc:				
7210.30	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.111
7210.30	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.112
7210.30	90.000	- - - Other	5%	17.5%	kg	674.119
		- Otherwise plated or coated with zinc:				
7210.41	00	- - Corrugated:				
7210.41	10.000	- - - Of a thickness of less than 3 mm	15%	17.5%	kg	674.131
7210.41	90.000	- - - Other	5%	17.5%	kg	674.132
7210.49	00	- - Other:				
7210.49	10.000	- - - Of a thickness of less than 3 mm	15%	17.5%	kg	674.133
7210.49	90.000	- - - Other	5%	17.5%	kg	674.139
7210.50	00.000	- Plated or coated with chromium oxides or with chromium and chromium oxides	5%	17.5%	kg	674.42
		- Plated or coated with aluminium:				
7210.61	00	- - Plated or coated with aluminium-zinc alloys:				
7210.61	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.431
7210.61	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.432
7210.61	90.000	- - - Other	5%	17.5%	kg	674.433
7210.69	00.000	- - Other	5%	17.5%	kg	674.439
7210.70	00	- Painted, varnished or coated with plastics:				
7210.70	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.311
7210.70	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.312
7210.70	90.000	- - - Other	5%	17.5%	kg	674.319
7210.90	00	- Other:				
7210.90	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.441

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7210.90	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.442
7210.90	90.000	- - - Other	5%	17.5%	kg	674.449
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:				
7211.13	00.000	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	17.5%	kg	673.271
7211.14	00.000	- - Other, of a thickness of 4.75 mm or more	5%	17.5%	kg	673.272
7211.19	00	- - Other:				
7211.19	10.000	- - - Of a thickness of less than 3 mm	5%	17.5%	kg	673.291
7211.19	90.000	- - - Other	5%	17.5%	kg	673.299
		- Not further worked than cold-rolled (cold-reduced):				
7211.23	00	- - Containing by weight less than 0.25% of carbon:				
7211.23	10.000	- - - Of a thickness of less than 3 mm	5%	17.5%	kg	673.491
7211.23	90.000	- - - Other	5%	17.5%	kg	673.492
7211.29	00	- - Other:				
7211.29	10.000	- - - Of a thickness of less than 3 mm	5%	17.5%	kg	673.493
7211.29	90.000	- - - Other	5%	17.5%	kg	673.499
7211.90	00	- Other:				
7211.90	10.000	- - - Of a thickness of less than 3 mm	5%	17.5%	kg	673.531
7211.90	90.000	- - - Other	5%	17.5%	kg	673.539
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.				
7212.10	00.000	- Plated or coated with tin	5%	17.5%	kg	674.22
7212.20	00	- Electrolytically plated or coated with zinc:				
7212.20	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.121
7212.20	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.122
7212.20	90.000	- - - Other	5%	17.5%	kg	674.129
7212.30	00	- Otherwise plated or coated with zinc:				
7212.30	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.141
7212.30	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.142
7212.30	90.000	- - - Other	5%	17.5%	kg	674.149

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7212.40	00	- Painted, varnished or coated with plastics:				
7212.40	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.321
7212.40	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.322
7212.40	90.000	- - - Other	5%	17.5%	kg	674.329
7212.50	00	- Otherwise plated or coated:				
7212.50	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.511
7212.50	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.512
7212.50	90.000	- - - Other	5%	17.5%	kg	674.519
7212.60	00	- Clad:				
7212.60	10.000	- - - Of a thickness of less than 3 mm, corrugated	15%	17.5%	kg	674.521
7212.60	20.000	- - - Of a thickness of less than 3 mm, other	5%	17.5%	kg	674.522
7212.60	90.000	- - - Other	5%	17.5%	kg	674.529
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.				
7213.10	00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:				
7213.10	10.000	- - - Of iron	5%	17.5%	kg	676.111
7213.10	90.000	- - - Of non-alloy steel	10%	17.5%	kg	676.112
7213.20	00.000	- Other, of free-cutting steel	10%	17.5%	kg	676.612
		- Other:				
7213.9100000		- - Of circular cross-section measuring less than 14 mm in diameter:				
7213.91	10.000	- - - Of iron	5%	17.5%	kg	676.191
7213.91	90.000	- - - Of non-alloy steel	10%	17.5%	kg	676.192
7213.99	00	- - Other:				
7213.99	10.000	- - - Of iron	5%	17.5%	kg	676.193
7213.99	90.000	- - - Of non-alloy steel	10%	17.5%	kg	676.194
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.				
7214.10	00	- Forged:				
7214.10	10.000	- - - Of iron	5%	17.5%	kg	676.431
7214.10	20.000	- - - Of non-alloy steel	5%	17.5%	kg	676.432

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7214.20	00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:				
7214.20	10.000	- - - Of iron	5%	17.5%	kg	676.211
7214.20	90.000	- - - Of non-alloy steel	10%	17.5%	kg	676.212
7214.30	00.000	- Other, of free-cutting steel	10%	17.5%	kg	676.22
		- Other:				
7214.91	00	- - Of rectangular (other than square) cross-section:				
7214.91	10.000	- - - Of iron	5%	17.5%	kg	676.291
7214.91	90.000	- - - Of non-alloy steel	10%	17.5%	kg	676.292
7214.99	00	- - Other:				
7214.99	10.000	- - - Of iron	5%	17.5%	kg	676.293
7214.99	90.000	- - - Of non-alloy steel	10%	17.5%	kg	676.294
72.15		Other bars and rods of iron or non-alloy steel.				
7215.10	00.000	- Of free-cutting steel, not further worked than cold-formed or cold-finished	5%	17.5%	kg	676.31
7215.50	00.000	- Other, not further worked than cold-formed or cold-finished	5%	17.5%	kg	676.33
7215.90	00	- Other:				
7215.90	10.000	- - - Of iron	5%	17.5%	kg	676.441
7215.90	90.000	- - - Of non-alloy steel	5%	17.5%	kg	676.449
72.16		Angles, shapes and sections of iron or non-alloy steel.				
7216.10	00.000	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5%	17.5%	kg	676.811
7216.21	00.000	- - L sections	5%	17.5%	kg	676.812
7216.22	00.000	- - T sections	5%	17.5%	kg	676.813
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more:				
7216.31	00.000	- - U sections	5%	17.5%	kg	676.821
7216.32	00.000	- - I sections	5%	17.5%	kg	676.822
7216.33	00.000	- - H sections	5%	17.5%	kg	676.823

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7216.40	00.000	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%	17.5%	kg	676.824
7216.50	00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:				
7216.50	10.000	- - - Angles, of non-alloy steel	10%	17.5%	kg	676.831
7216.50	90.000	- - - Other	5%	17.5%	kg	676.839
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:				
7216.61	00	- - Obtained from flat-rolled products:				
7216.61	10.000	- - - Angles, of non-alloy steel	10%	17.5%	kg	676.841
7216.61	90.000	- - - Other	5%	17.5%	kg	676.842
7216.69	00	- - Other:				
7216.69	10.000	- - - Angles, of non-alloy steel	10%	17.5%	kg	676.843
7216.69	90.000	- - - Other	5%	17.5%	kg	676.849
		- Other:				
7216.91	00	- - Cold-formed or cold-finished from flat-rolled products:				
7216.91	10.000	- - - Angles, of non-alloy steel	10%	17.5%	kg	676.851
7216.91	90.000	- - - Other	5%	17.5%	kg	676.852
7216.99	00.000	- - Other	5%	17.5%	kg	676.859
72.17		Wire of iron or non-alloy steel.				
7217.10	00	- Not plated or coated, whether or not polished:				
7217.10	10.000	- - - Of iron	5%	17.5%	kg	678.141
7217.10	90.000	- - - Of non-alloy steel	10%	17.5%	kg	678.142
7217.20	00.000	- Plated or coated with zinc	5%	17.5%	kg	678.151
7217.30	00.000	- Plated or coated with other base metals	5%	17.5%	kg	678.159
7217.90	00.000	- Other	5%	17.5%	kg	678.19
		III - STAINLESS STEEL				
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.				
7218.10	00.000	- Ingots and other primary forms	5%	17.5%	kg	672.47
		- Other:				
7218.91	00.000	- - Of rectangular (other than square) cross-section	5%	17.5%	kg	672.811
7218.99	00.000	- - Other	5%	17.5%	kg	672.819

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.				
		- Not further worked than hot-rolled, in coils:				
7219.11	00.000	- - Of a thickness exceeding 10 mm	5%	17.5%	kg	675.311
7219.12	00.000	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	17.5%	kg	675.312
7219.13	00.000	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	17.5%	kg	675.32
7219.14	00.000	- - Of a thickness of less than 3 mm	5%	17.5%	kg	675.33
		- Not further worked than hot-rolled, not in coils:				
7219.21	00.000	- - Of a thickness exceeding 10 mm	5%	17.5%	kg	675.341
7219.22	00.000	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	17.5%	kg	675.342
7219.23	00.000	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	17.5%	kg	675.35
7219.24	00.000	- - Of a thickness of less than 3 mm	5%	17.5%	kg	675.36
		- Not further worked than cold-rolled (cold-reduced):				
7219.31	00.000	- - Of a thickness of 4.75 mm or more	5%	17.5%	kg	675.51
7219.32	00.000	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	17.5%	kg	675.52
7219.33	00.000	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	17.5%	kg	675.53
7219.34	00.000	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	17.5%	kg	675.54
7219.35	00.000	- - Of a thickness of less than 0.5 mm	5%	17.5%	kg	675.55
7219.90	00.000	- Other	5%	17.5%	kg	675.71
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.				
		- Not further worked than hot-rolled:				
7220.11	00.000	- - Of a thickness of 4.75 mm or more	5%	17.5%	kg	675.37
7220.12	00.000	- - Of a thickness of less than 4.75 mm	5%	17.5%	kg	675.38
7220.20	00.000	- Not further worked than cold-rolled (cold-reduced)	5%	17.5%	kg	675.56
7220.90	00.000	- Other	5%	17.5%	kg	675.72
7221.00	00.000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5%	17.5%	kg	676.15
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:				
7222.11	00.000	- - Of circular cross-section	5%	17.5%	kg	676.251
7222.19	00.000	- - Other	5%	17.5%	kg	676.259
7222.20	00.000	- Bars and rods, not further worked than cold-formed or cold-finished	5%	17.5%	kg	676.34
7222.30	00.000	- Other bars and rods	5%	17.5%	kg	676.45

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7222.40	00	- Angles, shapes and sections:				
7222.40	10.000	- - - Angles	5%	17.5%	kg	676.871
7222.40	20.000	- - - Shapes and sections	5%	17.5%	kg	676.872
7223.00	00.000	Wire of stainless steel.	5%	17.5%	kg	678.21
		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.				
7224.10	00.000	- Ingots and other primary forms	5%	17.5%	kg	672.49
7224.90	00.000	- Other	5%	17.5%	kg	672.82
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.				
		- Of silicon-electrical steel:				
7225.11	00.000	- - Grain-oriented	5%	17.5%	kg	675.111
7225.19	00.000	- - Other	5%	17.5%	kg	675.119
7225.30	00.000	- Other, not further worked than hot-rolled, in coils	5%	17.5%	kg	675.41
7225.40	00.000	- Other, not further worked than hot-rolled, not in coils	5%	17.5%	kg	675.42
7225.50	00.000	- Other, not further worked than cold-rolled (cold-reduced)	5%	17.5%	kg	675.61
		- Other:				
7225.91	00.000	- - Electrolytically plated or coated with zinc	5%	17.5%	kg	675.731
7225.92	00.000	- - Otherwise plated or coated with zinc	5%	17.5%	kg	675.732
7225.99	00.000	- - Other	5%	17.5%	kg	675.733
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.				
		- Of silicon-electrical steel:				
7226.11	00.000	- - Grain-oriented	5%	17.5%	kg	675.121
7226.19	00.000	- - Other	5%	17.5%	kg	675.129
7226.20	00.000	- Of high speed steel	5%	17.5%	kg	675.2
		- Other:				
7226.91	00.000	- - Not further worked than hot-rolled	5%	17.5%	kg	675.43
7226.92	00.000	- - Not further worked than cold-rolled (cold-reduced)	5%	17.5%	kg	675.62
7226.99	00.000	- - Other	5%	17.5%	kg	675.74
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.				
7227.10	00.000	- Of high speed steel	5%	17.5%	kg	676.17
7227.20	00.000	- Of silico-manganese steel	5%	17.5%	kg	676.195
7227.90	00.000	- Other	5%	17.5%	kg	676.199

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
7228.10	00.000	- Bars and rods, of high speed steel	5%	17.5%	kg	676.41
7228.20	00.000	- Bars and rods, of silico-managanese steel	5%	17.5%	kg	676.42
7228.30	00.000	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	17.5%	kg	676.299
7228.40	00.000	- Other bars and rods, not further worked than forged	5%	17.5%	kg	676.46
7228.50	00.000	- Other bars and rods, not further worked than cold-formed or cold-finished	5%	17.5%	kg	676.39
7228.60	00.000	- Other bars and rods	5%	17.5%	kg	676.47
7228.70	00	- Angles, shapes and sections:				
7228.70	10.000	- - - Angles	5%	17.5%	kg	676.881
7228.70	20.000	- - - Shapes and sections	5%	17.5%	kg	676.882
7228.80	00.000	- Hollow drill bars and rods	5%	17.5%	kg	676.48
72.29		Wire of other alloy steel.				
7229.20	00.000	- Of silico-managanese steel	5%	17.5%	kg	678.292
7229.90	00.000	- Other	5%	17.5%	kg	678.299

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note i(d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Additional CARICOM Guideline

1. Subheading 7319.40.90 covers, *inter alia,* dressmakers' pins, push pins, hatpins (other than those for personal adornment), pointed shanks for brooches and badges (whether or not with swivel joins or connections), pins and pointed shanks for fixing labels and pins for mounting insects, It does not cover hair-pins and curling pins (heading 96.15) and tie-pins and hat-pins for personal adornment (heading 71.17).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
7301.10	00.000	- Sheet piling	5%	17.5%	kg	676.861
7301.20	00.000	- Angles, shapes and sections	5%	17.5%	kg	676.862
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.				
7302.10	00.000	- Rails	5%	17.5%	kg	677.01
7302.30	00.000	- Switch blades, crossing frogs, point rods and other crossing pieces	5%	17.5%	kg	677.092
7302.40	00.000	- Fish-plates and sole plates	5%	17.5%	kg	677.093
7302.90	00.000	- Other	5%	17.5%	kg	677.099
7303.00	00.000	Tubes, pipes and hollow profiles, of cast iron.	5%	17.5%	kg	679.11
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:				
7304.11	00.000	- - Of stainless steel	5%	17.5%	kg	679.12
7304.19	00.000	- - Other	5%	17.5%	kg	679.12
		- Casing , tubing and drill pipe, of a kind used in drilling for oil or gas:				
7304.22	00.000	- - Drill pipe of stainless steel	5%	17.5%	kg	679.131
7304.23	00.000	- - Other drill pipe	5%	17.5%	kg	679.139
7304.24	00.000	- - Other, of stainless steel	5%	17.5%	kg	679.133
7304.29	00.000	- - Other	5%	17.5%	kg	679.139
		- Other, of circular cross-section, of iron or non-alloy steel:				
7304.31	00.000	- - Cold-drawn or cold-rolled (cold-reduced)	5%	17.5%	kg	679.141
7304.39	00.000	- - Other	5%	17.5%	kg	679.149
		- Other, of circular cross-section, of stainless steel:				
7304.41	00.000	- - Cold-drawn or cold-rolled (cold-reduced)	5%	17.5%	kg	679.151
7304.49	00.000	- - Other	5%	17.5%	kg	679.159
		- Other, of circular cross-section, of other alloy steel:				
7304.51	00.000	- - Cold-drawn or cold-rolled (cold-reduced)	5%	17.5%	kg	679.161
7304.59	00.000	- - Other	5%	17.5%	kg	679.169
7304.90	00.000	- Other	5%	17.5%	kg	679.17

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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 iron or steel.				
		- Line pipe of a kind used for oil or gas pipelines:				
7305.11	00.000	- - Longitudinally submerged arc welded	5%	17.5%	kg	679.311
7305.12	00.000	- - Other, longitudinally welded	5%	17.5%	kg	679.312
7305.19	00.000	- - Other	5%	17.5%	kg	679.319
7305.20	00.000	- Casing of a kind used in drilling for oil or gas	5%	17.5%	kg	679.32
		- Other, welded:				
7305.31	00.000	- - Longitudinally welded	5%	17.5%	kg	679.331
7305.39	00.000	- - Other	5%	17.5%	kg	679.339
7305.90	00.000	- Other	5%	17.5%	kg	679.39
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:				
7306.11	00.000	- - Welded, of stainless steel	5%	17.5%	kg	679.411
7306.19	00.000	- - Other	5%	17.5%	kg	679.419
		- Casing and tubing of a kind used in drilling for oil r gas:				
7306.21	00.000	- - Welded, of stainless steel	5%	17.5%	kg	679.421
7306.29	00.000	- - Other	5%	17.5%	kg	679.429
7306.30	00.000	- Other, welded, of circular cross-section, of iron or non-alloy steel	5%	17.5%	kg	679.431
7306.40	00.000	- Other, welded, of circular cross-section, of stainless steel	5%	17.5%	kg	679.432
7306.50	00.000	- Other, welded, of circular cross-section, of other alloy steel	5%	17.5%	kg	679.433
		- Other, welded, of non-circular cross-section:				
7306.61	00.000	- - Of square or rectangular cross-section	5%	17.5%	kg	679.411
7306.69	00.000	- - Of other non-circular cross-section	5%	17.5%	kg	679.449
7306.90	00.000	- Other	5%	17.5%	kg	679.49
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.				
		- Cast fittings:				
7307.11	00.000	- - Of non-malleable cast iron	5%	17.5%	kg	679.51
7307.19	00.000	- - Other	5%	17.5%	kg	679.52
		- Other, of stainless steel:				
7307.21	00.000	- - Flanges	5%	17.5%	kg	679.53
7307.22	00.000	- - Threaded elbows, bends and sleeves	5%	17.5%	kg	679.54
7307.23	00.000	- - Butt welding fittings	5%	17.5%	kg	679.55

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7307.29	00.000	- - Other	5%	17.5%	kg	679.56
		- Other:				
7307.91	00.000	- - Flanges	5%	17.5%	kg	679.591
7307.92	00.000	- - Threaded elbows, bends and sleeves	5%	17.5%	kg	679.592
7307.93	00.000	- - Butt welding fittings	5%	17.5%	kg	679.593
7307.99	00.000	- - Other	5%	17.5%	kg	679.599
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.				
7308.10	00.000	- Bridges and bridge-sections	5%	17.5%	kg	691.11
7308.20	00.000	- Towers and lattice masts	5%	17.5%	kg	691.12
7308.30	00.000	- Doors, windows and their frames and thresholds for doors	5%	17.5%	kg	691.13
7308.40	00.000	- Equipment for scaffolding, shuttering, propping or pit-propping	5%	17.5%	kg	691.14
7308.90	00	Other Structures (excluding prefabricated buildings of heading 94.06) and parts of structures				
7308.90	00.100	Electronic operated security doors	5%	17.5%	kg	691.19
7308.90	00.900	- Other	5%	17.5%	kg	691.19
7309.00	00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7309.00	10.000	- - - Petrol, oil and gas tanks	5%	17.5%	kg	692.111
7309.00	20.000	- - - Water tanks	5%	17.5%	kg	692.112
7309.00	90.000	- - - Other	5%	17.5%	kg	692.119
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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7310.10	00.000	- Of a capacity of 50 litres or more	5%	17.5%	kg	692.411
		- Of a capacity of less than 50 litres:				
7310.21	00.000	- - Cans which are to be closed by soldering or crimping	15%	17.5%	kg	692.412
7310.29	00.000	- - Other	5%	17.5%	kg	692.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7311.00	00.000	Containers for compressed or liquefied gas, of iron or steel.	5%	17.5%	kg	692.43
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.				
7312.10	00	- Stranded wire, ropes and cables:				
7312.10	10.000	- - - Stranded wire	15%	17.5%	kg	693.111
7312.10	20.000	- - - Cables	15%	17.5%	kg	693.112
7312.10	30.000	- - - Ropes	5%	17.5%	kg	693.113
7312.90	00.000	- Other	5%	17.5%	kg	693.119
73.13	00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.				
7313.00	10.000	- - - Barbed wire, of iron or steel	15%	17.5%	kg	693.21
7313.00	90.000	- - - Other	15%	17.5%	kg	693.29
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.				
		- Woven cloth:				
7314.12	00.000	- - Endless bands for machinery, of stainless steel	15%	17.5%	kg	693.511
7314.14	00.000	- - Other woven cloth, of stainless steel	15%	17.5%	kg	693.513
7314.19	00	- - Other:				
7314.19	10.000	- - - Gauze	15%	17.5%	kg	693.514
7314.19	90.000	- - - Other	15%	17.5%	kg	693.515
7314.20	00	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross- sectional dimension of 3 mm or more and having a mesh size of 100 cm or more				
7314.20	10.000	- - - Grill	15%	17.5%	kg	693.521
7314.20	90.000	- - - Other	15%	17.5%	kg	693.529
		- Other grill, netting and fencing, welded at the intersection:				
		- - Plated or coated with zinc:				
7314.31	10.100	- - - Grill welded at the intersection (excluding those with a mesh size 25cm^2 or less	15%	17.5%	kg	693.531
7314.31	10.900	- - - Other Grill, netting and fencing welded at the intersection	15%	17.5%	kg	693.531
7314.31	90.000	- - - Other	15%	17.5%	kg	693.532
7314.39	00.000	- - Other	15%	17.5%	kg	693.539
		- Other cloth, grill, netting and fencing:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7314.41	00	- - Plated or coated with zinc:				
7314.41	10.000	- - - Grill	15%	17.5%	kg	693.541
7314.41	90.000	- - - Other	15%	17.5%	kg	693.542
7314.42	00	- - Coated with plastics:				
7314.42	10.000	- - - Grill	15%	17.5%	kg	693.543
7314.42	90.000	- - - Other	15%	17.5%	kg	693.544
7314.49	00.000	- - Other	15%	17.5%	kg	693.549
7314.50	00.000	- Expanded metal	5%	17.5%	kg	693.55
73.15		Chain and parts thereof, of iron or steel.				
		- Articulated link chain and parts thereof:				
7315.11	00.000	- - Roller chain	5%	17.5%	kg	748.31
7315.12	00.000	- - Other chain	5%	17.5%	kg	748.32
7315.19	00.000	- - Parts	5%	17.5%	kg	748.39
7315.20	00.000	- Skid chain	5%	17.5%	kg	699.21
		- Other chain:				
7315.81	00.000	- - Stud-link	5%	17.5%	kg	699.221
7315.82	00.000	- - Other, welded link	5%	17.5%	kg	699.222
7315.89	00.000	- - Other	5%	17.5%	kg	699.223
7315.90	00.000	- Other parts	5%	17.5%	kg	699.229
73.16		Anchors, grapnels and parts thereof, of iron or steel.	5%	17.5%	kg	699.61
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.				
7317.00	10.000	- - - Masonry and roofing nails	5%	17.5%	kg	694.11
7317.00	20.000	- - - Other nails	15%	17.5%	kg	694.12
7317.00	30.000	- - - Tacks	5%	17.5%	kg	694.13
7317.00	40.000	- - - Staples	15%	17.5%	kg	694.14
7317.00	90.000	- - - Other	5%	17.5%	kg	694.19
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.				
		- Threaded articles:				
7318.11	00.000	- - Coach screws	5%	17.5%	kg	694.211
7318.12	00.000	- - Other wood screws	5%	17.5%	kg	694.212
7318.13	00.000	- - Screw hooks and screw rings	5%	17.5%	kg	694.213

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7318.14	00.000	- - Self-tapping screws	5%	17.5%	kg	694.214
7318.15	00.000	- - Other screws and bolts, whether or not with their nuts or washers	5%	17.5%	kg	694.215
7318.16	00.000	- - Nuts	5%	17.5%	kg	694.216
7318.19	00.000	- - Other	5%	17.5%	kg	694.219
		- Non-threaded articles:				
7318.21	00.000	- - Spring washers and other lock washers	5%	17.5%	kg	694.221
7318.22	00.000	- - Other washers	5%	17.5%	kg	694.222
7318.23	00.000	- - Rivets	5%	17.5%	kg	694.223
7318.24	00.000	- - Cotters and cotter-pins	5%	17.5%	kg	694.224
7318.29	00.000	- - Other	5%	17.5%	kg	694.229
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.				
7319.40	00	- Safety pins and other pins:				
7319.40	10.000	- - - Safety pins	5%	17.5%	kg	699.321
7319.40	20.000	- - - Ordinary pins	15%	17.5%	kg	699.322
7319.40	90.000	- - - Other, as described in Additional CARICOM Guideline 1	5%	17.5%	kg	699.329
7319.90	00	- Other:				
7319.90	10.000	- - - Sewing, darning or embroidery needles	5%	17.5%	kg	699.311
7319.90	90.000	- - - Other	5%	17.5%	kg	699.319
73.20		Springs and leaves for springs, of iron or steel.				
7320.10	00	- Leaf-springs and leaves therefor:				
7320.10	10.000	- - - For road motor vehicles	10%	17.5%	kg	699.411
7320.10	90.000	- - - Other	5%	17.5%	kg	699.412
7320.20	00	- Helical springs:				
7320.20	10.000	- - - For road motor vehicles	10%	17.5%	kg	699.413
7320.20	90.000	- - - Other	5%	17.5%	kg	699.414
7320.90	00	- Other:				
7320.90	10.000	- - - For road motor vehicles	10%	17.5%	kg	699.415
7320.90	90.000	- - - Other	5%	17.5%	kg	699.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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:				
7321.11	00	- - For gas fuel or for both gas and other fuels:				
7321.11	10.000	- - - Stoves and ranges	20%	17.5%	kg&u	697.311
7321.11	20.000	- - - Cookers	20%	17.5%	kg&u	697.312
7321.11	30.000	- - - Barbecues	20%	17.5%	kg&u	697.313
7321.11	90.000	- - - Other	20%	17.5%	kg&u	697.314
7321.12	00	- - For liquid fuel:				
7321.12	10.000	- - - Stoves and ranges	20%	17.5%	kg&u	697.315
7321.12	20.000	- - - Cookers	20%	17.5%	kg&u	697.316
7321.12	30.000	- - - Barbecues	20%	17.5%	kg&u	697.317
7321.12	90.000	- - - Other	20%	17.5%	kg&u	697.318
7321.19	00	- - Other, including appliances for solid fuel:				
7321.19	10.000	- - - Stoves and ranges	20%	17.5%	kg&u	697.3191
7321.19	20.000	- - - Cookers	20%	17.5%	kg&u	697.3192
7321.19	30.000	- - - Barbecues	20%	17.5%	kg&u	697.3193
7321.19	90.000	- - - Other	20%	17.5%	kg&u	697.3199
		- Other appliances:				
7321.81	00.000	- - For gas fuel or for both gas and other fuels	20%	17.5%	kg&u	697.321
7321.82	00.000	- - For liquid fuel	20%	17.5%	kg&u	697.322
7321.89	00.000	- - Other, including appliances for solid fuel	20%	17.5%	kg&u	697.323
7321.90	00.000	- Parts	5%	17.5%	kg	697.33
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:				
7322.11	00.000	- - Of cast iron	5%	17.5%	kg	812.111
7322.19	00.000	- - Other	5%	17.5%	kg	812.119
7322.90	00.000	- Other	5%	17.5%	kg	812.15

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
7323.10	00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:				
7323.10	10.000	- - - Iron or steel wool	20%	17.5%	kg	697.441
7323.10	20.000	- - - Pot scourers and scouring or polishing pads	20%	17.5%	kg	697.442
7323.10	90.000	- - - Other	20%	17.5%	kg	697.449
		- Other:				
7323.91	00.000	- - Of cast iron, not enamelled	20%	17.5%	kg	697.411
7323.92	00.000	- - Of cast iron, enamelled	20%	17.5%	kg	697.412
7323.93	00	- - Of stainless steel:				
7323.93	10.000	- - - Baking pans	20%	17.5%	kg	697.4131
7323.93	20.000	- - - Buckets	20%	17.5%	kg	697.4132
7323.93	30.000	- - - Dust bins	20%	17.5%	kg	697.4133
7323.93	40.000	- - - Funnels	20%	17.5%	kg	697.4134
7323.93	50.000	- - - Watering-cans	20%	17.5%	kg	697.4135
7323.93	60.000	- - - Clothes hangers	20%	17.5%	kg	697.4136
7323.93	70.000	- - - Letter boxes	20%	17.5%	kg	697.4137
7323.93	80.000	- - - Other	20%	17.5%	kg	697.4139
7323.93	90.000	- - - Parts	5%	17.5%	kg	697.4138
7323.94	00	- - Of iron (other than cast iron) or steel, enamelled:				
7323.94	10.000	- - - Baking pans	20%	17.5%	kg	697.4141
7323.94	20.000	- - - Buckets	20%	17.5%	kg	697.4142
7323.94	30.000	- - - Dust bins	20%	17.5%	kg	697.4143
7323.94	40.000	- - - Funnels	20%	17.5%	kg	697.4144
7323.94	50.000	- - - Watering-cans	20%	17.5%	kg	697.4145
7323.94	60.000	- - - Clothes hangers	20%	17.5%	kg	697.4146
7323.94	70.000	- - - Letter boxes	20%	17.5%	kg	697.4147
7323.94	80.000	- - - Other	20%	17.5%	kg	697.4149
7323.94	90.000	- Parts	5%	17.5%	kg	697.4148
7323.99	00.000	- - Other	20%	17.5%	kg	697.419
73.24		Sanitary ware and parts thereof, of iron or steel.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7324.10	00.000	- Sinks and wash basins, of stainless steel	5%	17.5%	kg	697.511
		- Baths:				
7324.21	00.000	- - Of cast iron, whether or not enamelled	5%	17.5%	kg	697.512
7324.29	00.000	- - Other	5%	17.5%	kg	697.513
7324.90	00	- Other, including parts:				
7324.90	20.000	- - - Other sanitary ware	5%	17.5%	kg	697.519
7324.90	70.000	- - - Parts of sinks and wash basins	5%	17.5%	kg	697.517
7324.90	80.000	- - - Parts of other sanitary ware	5%	17.5%	kg	697.518
73.25		Other cast articles of iron or steel.				
7325.10	00.000	- Of non-malleable cast iron	20%	17.5%	kg	699.62
		- Other:				
7325.91	00.000	- - Grinding balls and similar articles for mills	5%	17.5%	kg	699.631
7325.99	00.000	- - Other	20%	17.5%	kg	699.639
73.26		Other articles of iron or steel.				
		- Forged or stamped, but not further worked:				
7326.11	00.000	- - Grinding balls and similar articles for mills	5%	17.5%	kg	699.651
7326.19	00.000	- - Other	20%	17.5%	kg	699.659
7326.20	00.000	- Articles of iron or steel wire	20%	17.5%	kg	699.67
7326.90	00	- Other:				
7326.90	10.000	- - - Handcuffs	20%	17.5%	kg	699.691
7326.90	90.000	- - - Other	20%	17.5%	kg	699.699

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note.

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

(a) Refined copper

Metal containing at least 99.85 % by weight of copper; or

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

TABLE - Other elements

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

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

(b) Copper alloys

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

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5 %.

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

(d) Bars and rods

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast

or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire

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

(g) 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.

(h) Tubes and pipes

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

of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and

- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7401.00	00.000	Copper mattes; cement copper (precipitated copper).	5%	17.5%	kg	283.2
7402.00	00.000	Unrefined copper; copper anodes for electrolytic refining.	5%	17.5%	kg	682.11
74.03		Refined copper and copper alloys, unwrought.				
		- Refined copper:				
7403.11	00.000	- - Cathodes and sections of cathodes	5%	17.5%	kg	682.121
7403.12	00.000	- - Wire-bars	5%	17.5%	kg	682.122
7403.13	00.000	- - Billets	5%	17.5%	kg	682.123
7403.19	00.000	- - Other	5%	17.5%	kg	682.129
		- Copper alloys:				
7403.21	00.000	- - Copper-zinc base alloys (brass)	5%	17.5%	kg	682.141
7403.22	00.000	- - Copper-tin base alloys (bronze)	5%	17.5%	kg	682.142
7403.29	00.000	- - Other copper alloys (other than master alloys of heading No. 74.05)	5%	17.5%	kg	682.149
7404.00	00.000	Copper waste and scrap.	5%	17.5%	kg	288.21
7405.00	00.000	Master alloys of copper.	5%	17.5%	kg	682.13
74.06		Copper powders and flakes.				
7406.10	00.000	- Powders of non-lamellar structure	5%	17.5%	kg	682.621
7406.20	00.000	- Powders of lamellar structure; flakes	5%	17.5%	kg	682.622
74.07		Copper bars, rods and profiles.				
7407.10	00.000	- Of refined copper	5%	17.5%	kg	682.31
		- Of copper alloys:				
7407.21	00.000	- - Of copper-zinc base alloys (brass)	5%	17.5%	kg	682.321
7407.29	00.000	- - Other	5%	17.5%	kg	682.329
74.08		Copper wire.				
		- Of refined copper:				
7408.11	00.000	- - Of which the maximum cross-sectional dimension exceeds 6 mm	5%	17.5%	kg	682.411
7408.19	00.000	- - Other	5%	17.5%	kg	682.419
		- Of copper alloys:				
7408.21	00.000	- - Of copper-zinc base alloys (brass)	5%	17.5%	kg	682.421
7408.22	00.000	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	17.5%	kg	682.422
7408.29	00.000	- - Other	5%	17.5%	kg	682.429
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.				
		- Of refined copper:				
7409.11	00.000	- - In coils	5%	17.5%	kg	682.511
7409.19	00.000	- - Other	5%	17.5%	kg	682.519
		- Of copper-zinc base alloys (brass):				
7409.21	00.000	- - In coils	5%	17.5%	kg	682.521
7409.29	00.000	- - Other	5%	17.5%	kg	682.522
		- Of copper-tin base alloys (bronze):				
7409.31	00.000	- - In coils	5%	17.5%	kg	682.523
7409.39	00.000	- - Other	5%	17.5%	kg	682.524
7409.40	00.000	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	17.5%	kg	682.525

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7409.90	00.000	- Of other copper alloys	5%	17.5%	kg	682.529
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:				
7410.11	00.000	- - Of refined copper	5%	17.5%	kg	682.611
7410.12	00.000	- - Of copper alloys	5%	17.5%	kg	682.612
		- Backed:				
7410.21	00.000	- - Of refined copper	5%	17.5%	kg	682.613
7410.22	00.000	- - Of copper alloys	5%	17.5%	kg	682.614
74.11		Copper tubes and pipes.				
7411.10	00.000	- Of refined copper	5%	17.5%	kg	682.711
		- Of copper alloys:				
7411.21	00.000	- - Of copper-zinc base alloys (brass)	5%	17.5%	kg	682.712
7411.22	00.000	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	17.5%	kg	682.713
7411.29	00.000	- - Other	5%	17.5%	kg	682.714
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).				
7412.10	00.000	- Of refined copper	5%	17.5%	kg	682.725
7412.20	00.000	- Of copper alloys	5%	17.5%	kg	682.726
7413.00	00.000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	5%	17.5%	kg	693.12
[74.14]		Deleted				
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.				
7415.10	00.000	- Nails and tacks, drawing pins, staples and similar articles	5%	17.5%	kg	694.31
		- Other articles, not threaded:				
7415.21	00.000	- - Washers (including spring washers)	5%	17.5%	kg	694.321
7415.29	00.000	- - Other	5%	17.5%	kg	694.329
		- Other threaded articles:				
7415.33	00.000	- - Screws; bolts and nuts	5%	17.5%	kg	694.333
7415.39	00.000	- - Other	5%	17.5%	kg	694.339
[74.16]		Deleted				
[74.17]		Deleted				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
7418.10	00.000	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	20%	17.5%	kg	697.429
7418.20	00.000	- Sanitary ware and parts thereof	20%	17.5%	kg	697.52
74.19		Other articles of copper.				
7419.10	00.000	- Chain and parts thereof	5%	17.5%	kg	699.71
		- Other:				
7419.91	00.000	- - Cast, moulded, stamped or forged, but not further worked	5%	17.5%	kg	699.731
7419.99		- - Other:				
7419.99	10.000	- - - Copper springs	5%	17.5%	kg	699.732
7419.99	90.000	- - - Other	5%	17.5%	kg	699.739

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

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

(a) Bars and rods

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

b) **Profiles**

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 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.

(e) Tubes and pipes

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

Subheading Notes.

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

(a) Nickel, not alloyed

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

(i) the cobalt content by weight does not exceed 1.5 %, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

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

(b) Nickel alloys

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

(i) the content by weight of cobalt exceeds 1.5 %,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.				
7501.10	00.000	- Nickel mattes	5%	17.5%	kg	284.21
7501.20	00.000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	17.5%	kg	284.22
75.02		Unwrought nickel.				
7502.10	00.000	- Nickel, not alloyed	5%	17.5%	kg	683.11
7502.20	00.000	- Nickel alloys	5%	17.5%	kg	683.12
7503.00	00.000	Nickel waste and scrap.	5%	17.5%	kg	288.22
7504.00	00.000	Nickel powders and flakes.	5%	17.5%	kg	683.23
75.05		Nickel bars, rods, profiles and wire.				
		- Bars, rods and profiles:				
7505.11	00.000	- - Of nickel, not alloyed	5%	17.5%	kg	683.211
7505.12	00.000	- - Of nickel alloys	5%	17.5%	kg	683.212
		- Wire:				
7505.21	00.000	- - Of nickel, not alloyed	5%	17.5%	kg	683.213
7505.22	00.000	- - Of nickel alloys	5%	17.5%	kg	683.214
75.06		Nickel plates, sheets, strip and foil.				
7506.10	00.000	- Of nickel, not alloyed	5%	17.5%	kg	683.241
7506.20	00.000	- Of nickel alloys	5%	17.5%	kg	683.242
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).				
		- Tubes and pipes:				
7507.11	00.000	- - Of nickel, not alloyed	5%	17.5%	kg	683.221
7507.12	00.000	- - Of nickel alloys	5%	17.5%	kg	683.222
7507.20	00.000	- Tube or pipe fittings	5%	17.5%	kg	683.223
75.08		Other articles of nickel.				
7508.10	00.000	- Cloth, grill and netting, of nickel wire	5%	17.5%	kg	699.751
7508.90	00	- Other:				
7508.90	10.000	- - - Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	17.5%	kg	699.752
7508.90	90.000	- - - Other	5%	17.5%	kg	699.759

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 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.

Subheading Notes.

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

(a) Aluminium, not alloyed

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

TABLE - Other elements

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

[1] Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.

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

(b) Aluminium alloys

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

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1 %.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 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.

Additional CARICOM Guideline

1. Subheading 7616.10 does not include nails, tacks and such articles with heads of copper or copper alloys (heading 74.15).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
76.01		Unwrought aluminium.				
7601.10	00.000	- Aluminium, not alloyed	5%	17.5%	kg	684.11
7601.20	00.000	- Aluminium alloys	5%	17.5%	kg	684.12
7602.00	00.000	Aluminium waste and scrap.	5%	17.5%	kg	288.23
76.03		Aluminium powders and flakes.				
7603.10	00.000	- Powders of non-lamellar structure	5%	17.5%	kg	684.251
7603.20	00.000	- Powders of lamellar structure; flakes	5%	17.5%	kg	684.252
76.04		Aluminium bars, rods and profiles.				
7604.10	00.000	- Of aluminium, not alloyed	15%	17.5%	kg	684.211
		- Of aluminium alloys:				
7604.21	00.000	- - Hollow profiles	15%	17.5%	kg	684.212
7604.29	00.000	- - Other	15%	17.5%	kg	684.219
76.05		Aluminium wire.				
		- Of aluminium, not alloyed:				
7605.11	00.000	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	17.5%	kg	684.223
7605.19	00.000	- - Other	5%	17.5%	kg	684.221
		- Of aluminium alloys:				
7605.21	00.000	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	17.5%	kg	684.222
7605.29	00.000	- - Other	5%	17.5%	kg	684.229
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.				
		- Rectangular (including square):				
7606.11		- - Of aluminium, not alloyed:				
7606.11	10.000	- - - Flat sheets	5%	17.5%	kg	684.231
7606.11	20.000	- - - Corrugated sheets	5%	17.5%	kg	684.232
7606.12	00	- - Of aluminium alloys:				
7606.12	10.000	- - - Flat sheets	5%	17.5%	kg	684.233
7606.12	20.000	- - - Corrugated sheets	5%	17.5%	kg	684.234
7606.90	00	- Other:				
7606.91	00.000	- - Of aluminium, not alloyed	5%	17.5%	kg	684.235
7606.92	00.000	- - Of aluminium alloys	5%	17.5%	kg	684.236
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:				
7607.11	00.000	- - Rolled but not further worked	5%	17.5%	kg	684.241
7607.19	00.000	- - Other	5%	17.5%	kg	684.242
7607.20	00.000	- Backed	5%	17.5%	kg	684.243
76.08		Aluminium tubes and pipes.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7608.10	00.000	- Of aluminium, not alloyed	15%	17.5%	kg	684.261
7608.20	00.000	- Of aluminium alloys	15%	17.5%	kg	684.262
7609.00	00.000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	17.5%	kg	684.27
76.10		Aluminium structures (excluding pre-fabricated 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.				
7610.10	00.000	- Doors, windows and their frames and thresholds for doors	10%	17.5%	kg	691.21
7610.90	00	- Other:				
7610.90	10.000	- - - Complete structures	10%	17.5%	kg	691.291
7610.90	90.000	- - - Other	5%	17.5%	kg	691.299
7611.00	00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7611.00	10.000	- - - Water storage tanks	10%	17.5%	kg	692.121
7611.00	90.000	- - - Other	5%	17.5%	kg	692.129
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7612.10	00	- Collapsible tubular containers:				
7612.10	10.000	- - - Cans	5%	17.5%	kg	692.421
7612.10	90.000	- - - Other	5%	17.5%	kg	692.422
7612.90	00	- Other:				
7612.90	10.000	- - - Cans	5%	17.5%	kg	692.423
7612.90	90.000	- - - Other	5%	17.5%	kg	692.429

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
7613.00	00.000	Aluminium containers for compressed or liquefied gas.	5%	17.5%	kg	692.44
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.				
7614.10	00.000	- With steel core	5%	17.5%	kg	693.131
7614.90	00.000	- Other	5%	17.5%	kg	693.139
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.				
7615.10	00	- Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:				
7615.10	10.000	- - - Pot scourers and scouring or polishing pads, gloves and the like	20%	17.5%	kg	697.431
7615.10	20.000	- - - Saucepans	20%	17.5%	kg	697.432
7615.10	30.000	- - - Baking, stew and frying pans	20%	17.5%	kg	697.433
7615.10	80.000	- - - Other table, kitchen or household articles	20%	17.5%	kg	697.434
7615.10	90.000	- - - Parts of table, kitchen or household articles	5%	17.5%	kg	697.435
7615.20	00	- Sanitary ware and parts thereof:				
7615.20	10.000	- - - Sanitary ware	20%	17.5%	kg	697.531
7615.20	20.000	- - - Parts	5%	17.5%	kg	697.532
76.16		Other articles of aluminium.				
7616.10	00.000	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	17.5%	kg	694.4
		- Other:				
7616.91	00.000	- - Cloth, grill, netting and fencing, of aluminium wire	5%	17.5%	kg	699.791
7616.9900		- - Other:				
7616.99	10.000	- - - Expanded metal	5%	17.5%	kg	699.792
7616.99	90.000	- - - Other	5%	17.5%	kg	699.799

CHAPTER 77

RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED 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 :

- 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.

(e) Tubes and pipes

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

Subheading Note.

1. In this Chapter the expression "refined lead" means :

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
78.01						
7801.10	00.000	Unwrought lead.	5%	17.5%	kg	685.12
		- Refined lead				
		- Other:				
7801.91	00.000	- - Containing by weight antimony as the principal other element	5%	17.5%	kg	685.111
7801.99	00.000	- - Other	5%	17.5%	kg	685.119
7802.00	00.000	Lead waste and scrap.	5%	17.5%	kg	288.24
[78.03]		Deleted				
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.				
		- Plates, sheets, strip and foil:				
7804.11	00.000	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	5%	17.5%	kg	685.221
7804.19	00.000	- - Other	5%	17.5%	kg	685.222
7804.20	00.000	- Powders and flakes	5%	17.5%	kg	685.223
[78.05]		Deleted				
7806.00		Other articles of lead.				
7806.00	10.000	- - - Lead bars, rods, profiles and wire	5%	17.5%	kg	699.761
7806.00	20.000	- - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	17.5%	kg	699.762
7806.00	90.000	- - - Other	5%	17.5%	kg	699.769

CHAPTER 79

ZINC AND ARTICLES THEREOF

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 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.

(e) Tubes and pipes

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

Subheading Note.

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

(a) Zinc, not alloyed
Metal containing by weight at least 97.5% of zinc.

(b) Zinc alloys
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) Zinc dust
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
79.01		Unwrought zinc.				
		- Zinc, not alloyed:				
7901.11	00.000	- - Containing by weight 99.99% or more of zinc	5%	17.5%	kg	686.111
7901.12	00.000	- - Containing by weight less than 99.99% of zinc	5%	17.5%	kg	686.112
7901.20	00.000	- Zinc alloys	5%	17.5%	kg	686.12
7902.00	00.000	Zinc waste and scrap.	5%	17.5%	kg	288.25
79.03		Zinc dust, powders and flakes.				
7903.10	00.000	- Zinc dust	5%	17.5%	kg	686.331
7903.90	00.000	- Other	5%	17.5%	kg	686.339
7904.00	00.000	Zinc bars, rods, profiles and wire.	5%	17.5%	kg	686.31
7905.00	00.000	Zinc plates, sheets, strip and foil.	5%	17.5%	kg	686.32
[79.06]		Deleted				
79.07		Other articles of zinc.				
7907.00	10.000	- - - Gutters, roof capping, skylight frames and other fabricated building components	5%	17.5%	kg	699.771
7907.00	20.000	- - - Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	17.5%	kg	699.772
7907.00	90.000	- - - Other	5%	17.5%	kg	699.779

CHAPTER 80

TIN AND ARTICLES THEREOF

Note.

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

2. 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.

3. 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.

4. 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.

5. Tubes and pipes

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

Subheading Note.

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

(a) Tin, not alloyed

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

TABLE - Other elements

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

(b) Tin alloys

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

(i) the total content by weight of such other elements exceeds *1%; or*

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
80.01		Unwrought tin.				
8001.10	00.000	- Tin, not alloyed	5%	17.5%	kg	687.11
8001.20	00.000	- Tin alloys	5%	17.5%	kg	687.12
8002.00	00.000	Tin waste and scrap.	5%	17.5%	kg	288.26
8003.00	00.000	Tin bars, rods, profiles and wire.	5%	17.5%	kg	687.21
[80.04]		Deleted				
[80.05]		Deleted				
[80.06]		Deleted				
80.07		Other articles of tin.				
8007.00	10.000	- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	5%	17.5%	kg	699.781
8007.00	20.000	- - - Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	5%	17.5%	kg	699.782
8007.00	30.000	- - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	17.5%	kg	699.783
8007.00	90.000	- - - Other	5%	17.5%	kg	699.789

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note.

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.				
8101.10	00.000	- Powders	5%	17.5%	kg	689.111
		- Other:				
8101.94	00.000	- - Unwrought tungsten, including bars and rods obtained simply by sintering	5%	17.5%	kg	689.113
8101.96	00.000	- - Wire	5%	17.5%	kg	689.116
8101.97	00.000	- - Waste and scrap	5%	17.5%	kg	689.115
8101.99	00.000	- - Other	5%	17.5%	kg	689.119
81.02		Molybdenum and articles thereof, including waste and scrap.				
8102.10	00.000	- Powders	5%	17.5%	kg	689.121
		- Other:		17.5%		
8102.94	00.000	- - Unwrought, including bars and rods obtained simply by sintering	5%	17.5%	kg	689.123
8102.95	00.000	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	17.5%	kg	689.921
8102.96	00.000	- - Wire	5%	17.5%	kg	689.922
8102.97	00.000	- - Waste and scrap	5%	17.5%	kg	689.923
8102.99	00.000	- - Other	5%	17.5%	kg	689.929
81.03		Tantalum and articles thereof, including waste and				
		scrap				
8103.20	00.000	- Unwrought, including bars and rods obtained simply by sintering; powders	5%	17.5%	kg	699.23
8103.30	00.000	- Waste and scrap	5%	17.5%	kg	689.992
8103.90	00.000	- Other	5%	17.5%	kg	699.93
81.04		Magnesium and articles thereof, including waste and scrap.				
8104.10		- Unwrought:				
8104.11	00.000	- - Containing at least 99.8% by weight of magnesium	5%	17.5%	kg	689.151
8104.19	00.000	- - Other	5%	17.5%	kg	689.159
8104.20	00.000	- Waste and scrap	5%	17.5%	kg	689.14
8104.30	00.000	- Raspings, turnings and granules, graded according to size; powders	5%	17.5%	kg	689.941
8104.90	00	- Other:				
8104.90	10.000	- - - Wrought bars, rods, angles, shapes and sections; wire; wrought plates, sheets and strip; foil; raspings and shavings of uniform size, powders and flakes; tubes and pipes and blanks therefor; hollow bars	5%	17.5%	kg	689.942
8104.90	90.000	- - - Other	5%	17.5%	kg	689.949
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		17.5%		
8105.20	00.000	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5%	17.5%	kg	689.87

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8105.30	00.000	- Waste and scrap	5%	17.5%	kg	689.811
8105.90	00.000	- Other	5%	17.5%	kg	689.81
8106.00	00.000	Bismuth and articles thereof, including waste and scrap.	5%	17.5%	kg	689.92
81.07		Cadmium and articles thereof, including waste and scrap.				
8107.20	00.000	- Unwrought cadmium; powders	5%	17.5%	kg	689.821
8107.30	00.000	- Waste and scrap	5%	17.5%	kg	689.822
8107.90	00.000	- Other	5%	17.5%	kg	689.83
81.08		Titanium and articles thereof, including waste and scrap.				
8108.20	00.000	- Unwrought titanium; powders	5%	17.5%	kg	689.831
8108.30	00.000	- Waste and scrap	5%	17.5%	kg	689.833
8108.90	00.000	- Other	5%	17.5%	kg	689.85
81.09		Zirconium and articles thereof, including waste and scrap.				
8109.20	00.000	- Unwrought zirconium; powders	5%	17.5%	kg	689.84
8109.30	00.000	- Waste and scrap	5%	17.5%	kg	689.844
8109.90	00.000	- Other	5%	17.5%	kg	689.87
81.10		Antimony and articles thereof, including waste and scrap.				
8110.10	00.000	- Unwrought antimony; powders	5%	17.5%	kg	689.85
8110.20	00.000	- Waste and scrap	5%	17.5%	kg	689.86
8110.90	00.000	- Other	5%	17.5%	kg	689.89
8111.00	00.000	Manganese and articles thereof, including waste and scrap.	5%	17.5%	kg	689.941
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.				
		- Beryllium:				
8112.12	00.000	- - Unwrought; powders	5%	17.5%	kg	689.913
8112.13	00.000	- - Waste and scrap	5%	17.5%	kg	689.914
8112.19	00.000	- - Other	5%	17.5%	kg	689.95
		- Chromium:				
8112.21	00.000	- - Unwrought; powders	5%	17.5%	kg	689.711
8112.22	00.000	- - Waste and scrap	5%	17.5%	kg	689.714
8112.29	00.000	- - Other	5%	17.5%	kg	689.729
		- Thallium:				
8112.51	00.000	- - Unwrought; powders	5%	17.5%	kg	689.981
8112.52	00.000	- - Waste and scrap	5%	17.5%	kg	689.991
8112.59	00.000	- - Other	5%	17.5%	kg	689.999
		- Other:				
8112.92	00.000	- - Unwrought; waste and scrap; powders	5%	17.5%	kg	689.92
8112.99	00.000	- - Other	5%	17.5%	kg	689.999
8113.00	00.000	Cermets and articles thereof, including waste and scrap.	5%	17.5%	kg	689.99

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.				
8201.10	00.000	- Spades and shovels	Free	17.5%	kg	695.11
8201.30	00	- Mattocks, picks, hoes and rakes:				
8201.30	10.000	- - - Mattocks	Free	17.5%	kg&u	695.131
8201.30	20.000	- - - Picks	Free	17.5%	kg&u	695.132
8201.30	30.000	- - - Hoes	Free	17.5%	kg&u	695.133
8201.30	90.000	- - - Rakes	Free	17.5%	kg&u	695.134
8201.40	00	- Axes, bill hooks and similar hewing tools:				
8201.40	10.000	- - - Axes	Free	17.5%	kg&u	695.141
8201.40	20.000	- - - Machetes (cutlasses)	Free	17.5%	kg&u	695.142
8201.40	90.000	- - - Other	Free	17.5%	kg&u	695.149
8201.50	00.000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	17.5%	kg	695.15
8201.60	00.000	- Hedge shears, two-handed pruning shears and similar two-handed shears	Free	17.5%	kg	695.16
8201.90	00.000	- Other hand tools of a kind used in agriculture, horticulture or forestry	Free	17.5%	kg	695.19
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).				
8202.10	00.000	- Hand saws	5%	17.5%	kg	695.21
8202.20	00.000	- Band saw blades	5%	17.5%	kg	695.51
		- Circular saw blades (including slitting or slotting saw blades):				
8202.31	00.000	- - With working part of steel	5%	17.5%	kg	695.52
8202.39	00.000	- - Other, including parts	5%	17.5%	kg	695.53
8202.40	00.000	- Chain saw blades	5%	17.5%	kg	695.54
		- Other saw blades:				
8202.91	00.000	- - Straight saw blades, for working metal	5%	17.5%	kg	695.55
8202.99	00.000	- - Other	5%	17.5%	kg	695.59
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.				
8203.10	00.000	- Files, rasps and similar tools	5%	17.5%	kg	695.22
8203.20	00.000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	17.5%	kg	695.231

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8203.30	00.000	- Metal cutting shears and similar tools	5%	17.5%	kg	695.232
8203.40	00.000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	17.5%	kg	695.234
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.				
		- Hand-operated spanners and wrenches:				
8204.11	00.000	- - Non-adjustable	5%	17.5%	kg	695.31
8204.12	00.000	- - Adjustable	5%	17.5%	kg	695.32
8204.20	00.000	- Interchangeable spanner sockets, with or without handles	5%	17.5%	kg	695.33
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.				
8205.10	00.000	- Drilling, threading or tapping tools	5%	17.5%	kg	695.41
8205.20	00.000	- Hammers and sledge hammers	5%	17.5%	kg	695.42
8205.30	00.000	- Planes, chisels, gouges and similar cutting tools for working wood	5%	17.5%	kg	695.43
8205.40	00.000	- Screwdrivers	5%	17.5%	kg	695.44
		- Other hand tools (including glaziers' diamonds):				
8205.51	00.000	- - Household tools	20%	17.5%	kg	695.45
8205.59	00.000	- - Other	5%	17.5%	kg	695.461
8205.60	00.000	- Blow lamps	5%	17.5%	kg	695.462
8205.70	00.000	- Vices, clamps and the like	5%	17.5%	kg	695.47
8205.90	00.000	- Other, including sets of articles of two or more subheadings of this heading	5%	17.5%	kg	695.49
82.06		Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.				
8206.00	10.000	- - - Household tools	20%	17.5%	kg	695.71
8206.00	90.000	- - - Other	5%	17.5%	kg	695.79
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.				
		- Rock drilling or earth boring tools:				
8207.13	00.000	- - With working part of cermets	5%	17.5%	kg	695.631

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8207.19	00.000	- - Other, including parts	5%	17.5%	kg	695.639
8207.20	00.000	- Dies for drawing or extruding metal	5%	17.5%	kg	695.641
8207.30	00.000	- Tools for pressing, stamping or punching	5%	17.5%	kg	695.642
8207.40	00.000	- Tools for tapping or threading	5%	17.5%	kg	695.643
8207.50	00.000	- Tools for drilling, other than for rock drilling	5%	17.5%	kg	695.644
8207.60	00.000	- Tools for boring or broaching	5%	17.5%	kg	695.645
8207.70	00.000	- Tools for milling	5%	17.5%	kg	695.646
8207.80	00.000	- Tools for turning	5%	17.5%	kg	695.747
8207.90	00.000	- Other interchangeable tools	5%	17.5%	kg	695.649
82.08		Knives and cutting blades, for machines or for mechanical appliances.				
8208.10	00.000	- For metal working	5%	17.5%	kg	695.611
8208.20	00.000	- For wood working	5%	17.5%	kg	695.612
8208.30	00	- For kitchen appliances or for machines used by the food industry:				
8208.30	10.000	- - - For kitchen appliances	5%	17.5%	kg	695.613
8208.30	90.000	- - - Other	5%	17.5%	kg	695.614
8208.40	00	- For agricultural, horticultural or forestry machines:				
8208.40	10.000	- - - For lawn mowers	5%	17.5%	kg	695.615
8208.40	90.000	- - - Other	5%	17.5%	kg	695.616
8208.90	00.000	- Other	5%	17.5%	kg	695.619
8209.00	00.000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%	17.5%	kg	695.62
82.10		Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.				
8210.00	10.000	- - - Coffee-mills	20%	17.5%	kg	697.811
8210.00	20.000	- - - Mincers	20%	17.5%	kg	697.812
8210.00	30.000	- - - Juice extractors	20%	17.5%	kg	697.813
8210.00	40.000	- - - Ice cream freezers	20%	17.5%	kg	697.814
8210.00	90.000	- - - Other	20%	17.5%	kg	697.819
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.				
8211.10	00.000	- Sets of assorted articles	20%	17.5%	kg&u	696.81
		- Other:				
8211.91	00.000	- - Table knives having fixed blades	20%	17.5%	kg&u	696.82
8211.92	00	- - Other knives having fixed blades:				
8211.92	10.000	- - - Household	20%	17.5%	kg&u	696.83

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8211.92	90.000	- - - Other	5%	17.5%	kg&u	696.84
8211.93	00	- - Knives having other than fixed blades:				
8211.93	10.000	- - - Table and other household	20%	17.5%	kg&u	696.85
8211.93	90.000	- - - Other	5%	17.5%	kg&u	696.86
8211.94	00	- - Blades:				
8211.94	10.000	- - - For table and other household knives	20%	17.5%	kg	696.87
8211.94	90.000	- - - Other	5%	17.5%	kg	696.88
8211.95	00	- - Handles of base metal:				
8211.95	10.000	- - - For table and other household knives	20%	17.5%	kg	696.891
8211.95	90.000	- - - Other	20%	17.5%	kg	696.899
82.12		Razors and razor blades (including razor blade blanks in strips).				
8212.10	00.000	- Razors	20%	17.5%	kg&u	696.31
8212.20	00	- Safety razor blades including razor blade blanks in strips:				
8212.20	10.000	- - - Safety razor blades	20%	17.5%	kg&u	696.351
8212.20	90.000	- - - Other	5%	17.5%	kg&u	696.359
8212.90	00.000	- Other parts	20%	17.5%	kg	696.38
82.13		Scissors, tailors' shears and similar shears, and blades therefor.				
8213.00	10.000	- - - Tailors' and dressmakers' shears	5%	17.5%	kg	696.41
8213.00	90.000	- - - Other	5%	17.5%	kg	696.49
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).				
8214.10	00.000	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	17.5%	kg	696.51
8214.20	00.000	- Manicure or pedicure sets and instruments (including nail files)	20%	17.5%	kg	696.55
8214.90	00.000	- Other	5%	17.5%	kg	696.59
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.				
8215.10	00.000	- Sets of assorted articles containing at least one article plated with precious metal	20%	17.5%	kg	696.61
8215.20	00.000	- Other sets of assorted articles	20%	17.5%	kg	696.62
		- Other:				
8215.91	00.000	- - Plated with precious metal	20%	17.5%	kg	696.63
8215.99	00.000	- - Other	20%	17.5%	kg	696.69

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 30 mm.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
8301.10	00.000	- Padlocks	5%	17.5%	kg	699.111
8301.20	00.000	- Locks of a kind used for motor vehicles	5%	17.5%	kg	699.112
8301.30	00.000	- Locks of a kind used for furniture	5%	17.5%	kg	699.113
8301.40	00.000	- Other locks	5%	17.5%	kg	699.114
8301.50	00.000	- Clasps and frames with clasps, incorporating locks	5%	17.5%	kg	699.115
8301.60	00.000	- Parts	5%	17.5%	kg	699.116
8301.70	00.000	- Keys presented separately	5%	17.5%	kg	699.117
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.				
8302.10	00.000	- Hinges	5%	17.5%	kg	699.13
8302.20	00.000	- Castors	5%	17.5%	kg	699.14
8302.30	00.000	- Other mountings, fittings and similar articles suitable for motor vehicles	10%	17.5%	kg	699.15
		- Other mountings, fittings and similar articles:				
8302.41	00.000	- - Suitable for buildings	5%	17.5%	kg	699.16
8302.42	00.000	- - Other, suitable for furniture	5%	17.5%	kg	699.17
8302.49	00.000	- - Other	5%	17.5%	kg	699.191
8302.50	00.000	- Hat-racks, hat-pegs, brackets and similar fixtures	5%	17.5%	kg	699.192
8302.60	00.000	- Automatic door closures	5%	17.5%	kg	699.193
8303.00	00.000	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.	5%	17.5%	kg	699.12
83.04		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.				
8304.00	10.000	- Filing cabinets	10%	17.5%	kg	895.111
8304.00	20.000	- Card-index cabinets	10%	17.5%	kg	895.112
8304.00	90.000	- Other	5%	17.5%	kg	895.119

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
8305.10	00.000	- Fittings for loose-leaf binders or files	5%	17.5%	kg	895.121
8305.20	00.000	- Staples in strips	15%	17.5%	kg	895.122
8305.90	00	- Other, including parts:				
8305.90	10.000	- - - Paper clips, including spring-type paper clips	15%	17.5%	kg	895.123
8305.90	90.000	- - - Other	5%	17.5%	kg	895.129
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.				
8306.10	00.000	- Bells, gongs and the like	20%	17.5%	kg	699.52
		- Statuettes and other ornaments:				
8306.21	00.000	- - Plated with precious metal	20%	17.5%	kg	697.821
8306.29	00.000	- - Other	20%	17.5%	kg	697.822
8306.30	00.000	- Photograph, picture or similar frames; mirrors	20%	17.5%	kg	697.823
83.07		Flexible tubing of base metal, with or without fittings.				
8307.10	00.000	- Of iron or steel	5%	17.5%	kg	699.511
8307.90	00.000	- Of other base metal	5%	17.5%	kg	699.519
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 accesories, 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.				
8308.10	00.000	- Hooks, eyes and eyelets	5%	17.5%	kg	699.331
8308.20	00.000	- Tubular or bifurcated rivets	5%	17.5%	kg	699.332
8308.90	00.000	- Other, including parts	5%	17.5%	kg	699.339
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.				
8309.10	00.000	- Crown corks	15%	17.5%	kg	699.531
8309.90	00	- Other:				
8309.90	10.000	- - - Bottle caps	15%	17.5%	kg	699.532
8309.90	90.000	- - - Other	5%	17.5%	kg	699.539

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8310.00	00.000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	20%	17.5%	kg	699.54
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.				
8311.10	00	- Coated electrodes of base metal, for electric arc-welding:				
8311.10	10.000	- - - Of non-alloy steel	15%	17.5%	kg	699.551
8311.10	90.000	- - - Of other base metal	5%	17.5%	kg	699.552
8311.20	00.000	- Cored wire of base metal, for electric arc-welding	15%	17.5%	kg	699.553
8311.30	00.000	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	17.5%	kg	699.554
8311.90	00.000	- Other	5%	17.5%	kg	699.559

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Section does not cover :

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 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);

(b) 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, 45 or 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 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 heading 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 heading 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 a 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;

(iii) 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);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

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.

Subheading 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.

Additional CARICOM Guideline.

1. Heading 84.83, does not cover transmission equipment (e.g., gear boxes, transmission shafts, clutches, differentials, etc.) which are designed for use solely or principally with vehicles or aircraft (Section XVII); however, this exclusion does not apply to internal parts of vehicle or aircraft engines - these parts remain classified in 84.83. For example, a crank shaft or a cam shaft remains in 84.83 if it is specialised for a motor car engine; but motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08. It should further be noted that transmission equipment of the type described in 84.83 remains classified in that heading even if it is specially designed for ships.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.				
8401.10	00.000	- Nuclear reactors	5%	17.5%	kg	718.71
8401.20	00.000	- Machinery and apparatus for isotopic separation, and parts thereof	5%	17.5%	kg	728.47
8401.30	00.000	- Fuel elements (cartridges), non-irradiated	5%	17.5%	kg	718.77
8401.40	00.000	- Parts of nuclear reactors	5%	17.5%	kg	718.78
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:				
8402.11	00.000	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	5%	17.5%	kg/ea	711.111
8402.12	00.000	- - Watertube boilers production not exceeding 45 tonnes per hour	5%	17.5%	kg/ea	711.112
8402.19	00.000	- - Other vapour generating boilers, including including hybrid boilers	5%	17.5%	kg/ea	711.119
8402.20	00.000	- Super-heated water boilers	5%	17.5%	kg/ea	711.12
8402.90	00.000	- Parts	5%	17.5%	kg/ea	711.91
84.03		Central heating boilers other than those of heading 84.02.				
8403.10	00.000	- Boilers	5%	17.5%	kg/ea	812.17
8403.90	00.000	- Parts	5%	17.5%	kg	812.19
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.				
8404.10	00.000	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	5%	17.5%	kg/ea	711.21
8404.20	00.000	- Condensers for steam or other vapour power units	5%	17.5%	kg/ea	711.22
8404.90	00.000	- Parts	5%	17.5%	kg/ea	711.92
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.				
8405.10	00.000	- 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	5%	17.5%	kg	741.71
8405.90	00.000	- Parts	5%	17.5%	kg	741.72
84.06		Steam turbines and other vapour turbines.				
8406.10	00.000	- Turbines for marine propulsion	5%	17.5%	kg/ea	712.11
		- Other turbines:				
8406.81	00.000	- - Of an output exceeding 40 MW	5%	17.5%	kg/ea	712.191
8406.82	00.000	- - Of an output not exceeding 40 MW	5%	17.5%	kg/ea	712.199
8406.90	00.000	- Parts	5%	17.5%	kg	712.8
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.				
8407.10	00.000	- Aircraft engines	5%	17.5%	kg/ea	713.11
		- Marine propulsion engines:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8407.21	00.000	- - Outboard motors	5%	17.5%	kg/ea	713.31
8407.29	00.000	- - Other	5%	17.5%	kg/ea	713.32
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:				
8407.31	00.000	- - Of a cylinder capacity not exceeding 50 cc	5%	17.5%	kg/ea	713.211
8407.32	00.000	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	17.5%	kg/ea	713.212
8407.33	00.000	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	17.5%	kg/ea	713.213
8407.34	00.000	- - Of a cylinder capacity exceeding 1,000 cc	10%	17.5%	kg/ea	713.22
8407.90	00.000	- Other engines	5%	17.5%	kg/ea	713.81
84.08		Compression-ignition internal combustion piston				
		engines (diesel or semi-diesel engines).				
8408.10	00.000	- Marine propulsion engines	5%	17.5%	kg/ea	713.33
8408.20	00.000	- Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	17.5%	kg/ea	713.23
8408.90	00.000	- Other engines	5%	17.5%	kg/ea	713.82
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.				
8409.10	00.000	- For aircraft engines	5%	17.5%	kg	713.19
		- Other:				
8409.91	00	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:				
8409.91	10.000	- - - For road motor vehicles	10%	17.5%	kg	713.911
8409.91	20.000	- - - For marine craft	5%	17.5%	kg	713.912
8409.91	90.000	- - -Other	5%	17.5%	kg	713.919
8409.99	00	- - Other:				
8409.99	10.000	- - - For road motor vehicles	10%	17.5%	kg	713.921
8409.99	20.000	- - - For marine craft	5%	17.5%	kg	713.922
8409.99	90.000	- - - Other	5%	17.5%	kg	713.929
84.10		Hydraulic turbines, water wheels, and regulators therefor.				
		- Hydraulic turbines and water wheels:				
8410.11	00.000	- - Of a power not exceeding 1,000 kW	5%	17.5%	kg/ea	718.111
8410.12	00.000	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5%	17.5%	kg/ea	718.112
8410.13	00.000	- - Of a power exceeding 10,000 kW	5%	17.5%	kg/ea	718.113
8410.90	00.000	- Parts, including regulators	5%	17.5%	kg/ea	718.19
84.11		Turbo-jets, turbo-propellers and other gas turbines.				
		- Turbo-jets:				
8411.11	00.000	- - Of a thrust not exceeding 25 kN	5%	17.5%	kg/ea	714.411
8411.12	00.000	- - Of a thrust exceeding 25 kN	5%	17.5%	kg/ea	714.412
		- Turbo-propellers:				
8411.21	00.000	- - Of a power not exceeding 1,100 kW	5%	17.5%	kg/ea	714.811
8411.22	00.000	- - Of a power exceeding 1,100 kW	5%	17.5%	kg/ea	714.812
		- Other gas turbines:				
8411.81	00.000	- - Of a power not exceeding 5,000 kW	5%	17.5%	kg/ea	714.891
8411.82	00.000	- - Of a power exceeding 5,000 kW	5%	17.5%	kg/ea	714.892
		- Parts:				
8411.91	00.000	- - Of turbo-jets or turbo-propellers	5%	17.5%	kg	714.91
8411.99	00.000	- - Other	5%	17.5%	kg	714.99
84.12		Other engines and motors.				
8412.10	00.000	- Reaction engines other than turbo-jets	5%	17.5%	kg/ea	714.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Hydraulic power engines and motors:				
8412.21	00.000	- - Linear acting (cylinders)	5%	17.5%	kg/ea	718.91
8412.29	00.000	- - Other	5%	17.5%	kg/ea	718.931
		- Pneumatic power engines and motors:				
8412.31	00.000	- - Linear acting (cylinders)	5%	17.5%	kg/ea	718.92
8412.39	00.000	- - Other	5%	17.5%	kg/ea	718.932
8412.80	00.000	- Other	5%	17.5%	kg/ea	718.939
8412.90	00.000	- Parts	5%	17.5%	kg	718.99
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.				
		- Pumps fitted or designed to be fitted with a measuring device:				
8413.11	00.000	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%	17.5%	kg/ea	742.11
8413.19	00.000	- - Other	5%	17.5%	kg/ea	742.19
8413.20	00.000	- Hand pumps, other than those of subheading 8413.11 or 8413.19	5%	17.5%	kg/ea	742.711
8413.30	00.000	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	17.5%	kg/ea	742.2
8413.40	00.000	- Concrete pumps	5%	17.5%	kg/ea	742.3
8413.50	00.000	- Other reciprocating positive displacement pumps	5%	17.5%	kg/ea	742.4
8413.60	00.000	- Other rotary positive displacement pumps	5%	17.5%	kg/ea	742.5
8413.70	00.000	- Other centrifugal pumps	5%	17.5%	kg/ea	742.6
		- Other pumps; liquid elevators:				
8413.81	00.000	- - Pumps	5%	17.5%	kg/ea	742.712
8413.82	00.000	- - Liquid elevators	5%	17.5%	kg/ea	742.75
		- Parts:				
8413.91	00	- - Of pumps:				
8413.91	10.000	- - - For the pumps of subheading 8413.30	5%	17.5%	kg	742.911
8413.91	90.000	- - - Other	5%	17.5%	kg	742.919
8413.92	00.000	- - Of liquid elevators	5%	17.5%	kg	742.95
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.				
8414.10	00.000	- Vacuum pumps	5%	17.5%	kg/ea	743.11
8414.20	00.000	- Hand-or foot-operated air pumps	5%	17.5%	kg/ea	743.13
8414.30	00.000	- Compressors of a kind used in refrigerating equipment	5%	17.5%	kg/ea	743.15
8414.40	00.000	- Air compressors mounted on a wheeled chassis for towing	5%	17.5%	kg/ea	743.17
		- Fans:				
8414.51	00	- - Table, floor, wall, window, ceiling or roof fans,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		with a self-contained electric motor of an output not exceeding 125 W:				
8414.51	10.000	- - - Table	20%	17.5%	kg/ea	743.411
8414.51	20.000	- - - Floor	20%	17.5%	kg/ea	743.412
8414.51	30.000	- - - Ceiling or roof	20%	17.5%	kg/ea	743.413
8414.51	90.000	- - - Other	20%	17.5%	kg/ea	743.419
8414.59	00.000	- - Other	5%	17.5%	kg/ea	743.43
8414.60	00.000	- Hoods having a maximum horizontal side not exceeding 120 cm	5%	17.5%	kg/ea	743.45
8414.80	00.000	- Other	5%	17.5%	kg/ea	743.19
8414.90	00.000	- Parts	5%	17.5%	kg	743.8
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.				
8415.10	00.000	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	20%	17.5%	kg/ea	741.51
8415.20	00.000	- Of a kind used for persons, in motor vehicles	20%	17.5%	kg/ea	741.551
		- Other:				
8415.81	00.000	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	17.5%	kg/ea	741.552
8415.82	00.000	- - Other, incorporating a refrigerating unit	20%	17.5%	kg/ea	741.553
8415.83	00.000	- - Not incorporating a refrigerating unit	20%	17.5%	kg/ea	741.554
8415.90	00.000	- Parts	5%	17.5%	kg	741.59
84.16		Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.				
8416.10	00.000	- Furnace burners for liquid fuel	5%	17.5%	kg	741.21
8416.20	00.000	- Other furnace burners, including combination burners	5%	17.5%	kg	741.23
8416.30	00.000	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5%	17.5%	kg	741.25
8416.90	00.000	- Parts	5%	17.5%	kg	741.28
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.				
8417.10	00.000	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5%	17.5%	kg/ea	741.36
8417.20	00.000	- Bakery ovens, including biscuit ovens	5%	17.5%	kg/ea	741.37
8417.80	00.000	- Other	5%	17.5%	kg/ea	741.38
8417.90	00.000	- Parts	5%	17.5%	kg	741.39

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.				
8418.10	00	- Combined refrigerator-freezers, fitted with separate external doors:				
8418.10	10.000	- - - Frost free, electrical	20%	17.5%	kg/ea	775.211
8418.10	20.000	- - - Other, electrical	20%	17.5%	kg/ea	775.212
8418.10	30.000	- - - Non-electrical	20%	17.5%	kg/ea	775.213
		- Refrigerators, household type:				
8418.21	00	- - Compression-type:				
8418.21	10.000	- - - Frost free, electrical	20%	17.5%	kg/ea	775.214
8418.21	20.000	- - - Other, electrical	20%	17.5%	kg/ea	775.215
8418.21	30.000	- - - Non-electrical	20%	17.5%	kg/ea	775.216
8418.29	00	- - Other :				
8418.29	10.000	- - - Electrical	20%	17.5%	kg/ea	775.218
8418.29	20.000	- - - Non-electrical	20%	17.5%	kg/ea	775.219
8418.30	00.000	- Freezers of the chest type, not exceeding 800 litre capacity	20%	17.5%	kg/ea	775.221
8418.40	00.000	- Freezers of the upright type, not exceeding 900 litre capacity	20%	17.5%	kg/ea	775.222
8418.50	00.000	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	17.5%	kg/ea	741.43
		- Other refrigerating or freezing equipment; heat pumps:				
8418.61	00.000	Pumps, etc. etc.	20%	17.5%	kg/ea	741.451
8418.69	00.000	- - Other	20%	17.5%	kg	741.459
		- Parts:				
8418.91	00.000	- - Furniture designed to receive refrigerating or freezing equipment	5%	17.5%	kg	741.491
8418.99	00.000	- - Other	5%	17.5%	kg	741.499
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, sterilizing, pasteurizing, 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:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8419.11	00	- - Instantaneous gas water heaters:				
8419.11	10.000	- - - For domestic use	20%	17.5%	Kg/ea	741.811
8419.11	90.000	- - - Other	20%	17.5%	Kg/ea	741.819
8419.19	00	- - Other				
8419.19	10.000	- - - Solar water heaters, for domestic use	20%	17.5%	kg/ea	741.821
8419.19	20.000	- - - Other solar water heaters	20%	17.5%	kg/ea	741.822
8419.19	30.000	- - - Other water heaters, for domestic use	20%	17.5%	kg/ea	741.823
8419.19	90.000	- - - Other	20%	17.5%	kg/ea	741.829
8419.20	00.000	- Medical, surgical or laboratory sterilizers	5%	17.5%	kg/ea	741.83
		- Dryers:				
8419.31	00.000	- - For agricultural products	Free	17.5%	kg/ea	741.84
8419.32	00.000	- - For wood, paper pulp, paper or paperboard	5%	17.5%	kg/ea	741.85
8419.39	00.000	- - Other	5%	17.5%	kg/ea	741.86
8419.40	00.000	- Distilling or rectifying plant	5%	17.5%	kg/ea	741.73
8419.50	00.000	- Heat exchange units	5%	17.5%	kg/ea	741.74
8419.60	00.000	- Machinery for liquefying air or other gases	5%	17.5%	kg/ea	741.75
		- Other machinery, plant and equipment:				
8419.81	00.000	- - For making hot drinks or for cooking or heating food	5%	17.5%	kg/ea	741.87
8419.89	00.000	- - Other	5%	17.5%	kg/ea	741.89
8419.90	00.000	- Parts	5%	17.5%	Kg	741.9
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.				
8420.10	00.000	- Calendering or other rolling machines	5%	17.5%	kg/ea	745.91
		- Parts:				
8420.91	00.000	- - Cylinders	5%	17.5%	kg	745.931
8420.99	00.000	- - Other	5%	17.5%	kg	745.939
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				
		- Centrifuges, including centrifugal dryers:				
8421.11	00.000	- - Cream separators	5%	17.5%	kg/ea	743.51
8421.12	00	- - Clothes-dryers:				
8421.12	10.000	- - - For domestic use	20%	17.5%	kg/ea	743.551
8421.12	90.000	- - - Other	5%	17.5%	kg/ea	743.559
8421.19	00.000	- - Other	5%	17.5%	kg/ea	743.59
		- Filtering or purifying machinery and apparatus for liquids:				
8421.21	00.000	- - For filtering or purifying water	5%	17.5%	kg/ea	743.61
8421.22	00.000	- - For filtering or purifying beverages other than water	5%	17.5%	kg/ea	743.62
8421.23	00	- - Oil or petrol-filters for internal combustion engines:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8421.23	10.000	- - - Oil filters	30%	17.5%	kg/ea	743.631
8421.23	20.000	- - - Petrol filters	30%	17.5%	kg/ea	743.632
8421.29	00.000	- - Other	5%	17.5%	kg/ea	743.67
		- Filtering or purifying machinery and apparatus for gases:				
8421.31	00.000	- - Intake air filters for internal combustion engines	30%	17.5%	kg/ea	743.64
8421.39	00.000	- - Other	5%	17.5%	kg/ea	743.69
		- Parts				
8421.91	00	- - Of centrifuges, including centrifugal dryers:				
8421.91	10.000	- - - For the clothes-dryers of Subheading 8421.12.10	5%	17.5%	kg/ea	743.911
8421.91	90.000	- - - Other	5%	17.5%	kg/ea	743.919
8421.99	00.000	- - Other	5%	17.5%	kg/ea	743.95
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:				
8422.11	00.000	- - Of the household type	20%	17.5%	kg/ea	775.3
8422.19	00.000	- - Other	5%	17.5%	kg/ea	745.21
8422.20	00.000	- Machinery for cleaning or drying bottles or other containers	5%	17.5%	kg/ea	745.23
8422.30	00.000	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	5%	17.5%	kg/ea	745.271
8422.40	00.000	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	17.5%	kg/ea	745.272
8422.90	00.000	- Parts	5%	17.5%	kg	745.29
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.				
8423.10	00.000	- Personal weighing machines, including baby scales; household scales	20%	17.5%	kg/ea	745.32
8423.20	00.000	- Scales for continuous weighing of goods on conveyors	5%	17.5%	kg/ea	745.311
8423.30	00.000	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	17.5%	kg/ea	745.312

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Other weighing machinery:				
8423.81	00.000	- - Having a maximum weighing capacity not exceeding 30 kg	5%	17.5%	kg/ea	745.313
8423.82	00.000	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5%	17.5%	kg/ea	745.314
8423.89	00.000	- - Other	5%	17.5%	kg/ea	745.319
8423.90	00.000	- Weighing machine weights of all kinds; parts of weighing machinery	5%	17.5%	kg	745.39
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.				
8424.10	00.000	- Fire extinguishers, whether or not charged	Free	17.5%	kg/ea	745.61
8424.20	00.000	- Spray guns and similar appliances	5%	17.5%	kg/ea	745.62
8424.30	00.000	- Steam or sand blasting machines and similar jet projecting machines	5%	17.5%	kg/ea	745.63
		- Agricultural or horticultural sprayers:				
8424.41	00.000	- - Portable sprayers	Free	17.5%	kg/ea	745.641
8424.49	00.000	- - Other	Free	17.5%	kg/ea	745.649
		- Other appliances:				
8424.82	00.000	- - Agricultural or horticultural	Free	17.5%	kg/ea	745.642
8424.89	00.000	- - Other	5%	17.5%	kg/ea	745.65
8424.90	00	- Parts:				
8424.90	10.000	- - - Of agricultural sprayers	Free	17.5%	kg	745.681
8424.90	90.000	- - - Other	5%	17.5%	kg	745.689
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:				
8425.11	00.000	- - Powered by electric motor	5%	17.5%	kg/ea	744.211
8425.19	00.000	- - Other	5%	17.5%	kg/ea	744.219
		- Winches; capstans:				
8425.31	00.000	- - Powered by electric motor	5%	17.5%	kg/ea	744.251
8425.39	00.000	- - Other	5%	17.5%	kg/ea	744.259
		- Jacks; hoists of a kind used for raising vehicles:				
8425.41	00.000	- - Built-in jacking systems of a type used in garages	5%	17.5%	kg/ea	744.41
8425.42	00	- - Other jacks and hoists, hydraulic:				
8425.42	10.000	- - - Portable jacks for road motor vehicles	5%	17.5%	kg/ea	744.431
8425.42	90.000	- - - Other	5%	17.5%	kg/ea	744.439
8425.49	00.000	- - Other	5%	17.5%	kg/ea	744.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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:				
8426.11	00.000	- - Overhead travelling cranes on fixed support	5%	17.5%	kg/ea	744.31
8426.12	00.000	- - Mobile lifting frames on tyres and straddle carriers	5%	17.5%	kg/ea	744.32
8426.19	00.000	- - Other	5%	17.5%	kg/ea	744.33
8426.20	00.000	- Tower cranes	5%	17.5%	kg/ea	744.34
8426.30	00.000	- Portal or pedestal jib cranes	5%	17.5%	kg/ea	744.35
		- Other machinery, self-propelled:				
8426.41	00	- - On tyres:				
8426.41	10.000	- - - Sugar cane loading machinery	5%	17.5%	kg/ea	744.371
8426.41	90.000	- - - Other	5%	17.5%	kg/ea	744.372
8426.49	00.000	- - Other	5%	17.5%	kg/ea	744.379
		- Other machinery:				
8426.91	00.000	- - Designed for mounting on road vehicles	5%	17.5%	kg/ea	744.391
8426.99	00.000	- - Other	5%	17.5%	kg/ea	744.399
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.				
8427.10	00.000	- Self-propelled trucks powered by an electric motor	5%	17.5%	kg/ea	744.11
8427.20	00.000	- Other self-propelled trucks	5%	17.5%	kg/ea	744.12
8427.90	00.000	- Other trucks	5%	17.5%	kg/ea	744.13
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).				
8428.10	00.000	- Lifts and skip hoists	5%	17.5%	kg/ea	744.81
8428.20	00.000	- Pneumatic elevators and conveyors	5%	17.5%	kg/ea	744.71
		- Other continuous-action elevators and conveyors, for goods or materials:				
8428.31	00.000	- - Specially designed for underground use	5%	17.5%	kg/ea	744.72
8428.32	00.000	- - Other, bucket type	5%	17.5%	kg/ea	744.73
8428.33	00.000	- - Other, belt type	5%	17.5%	kg/ea	744.74
8428.39	00.000	- - Other	5%	17.5%	kg/ea	744.79
8428.40	00.000	- Escalators and moving walkways	5%	17.5%	kg/ea	744.85
8428.60	00.000	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	17.5%	kg/ea	744.892
8428.90	00.000	- Other machinery	5%	17.5%	kg/ea	744.899
84.29		Self-propelled bulldozers, angeldozers, graders,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.				
		- Bulldozers and angledozers :				
8429.11	00.000	- - Track laying	5%	17.5%	kg/ea	723.111
8429.19	00.000	- - Other	5%	17.5%	kg/ea	723.119
8429.20	00.000	- Graders and levellers	5%	17.5%	kg/ea	723.12
8429.30	00.000	- Scrapers	5%	17.5%	kg/ea	723.31
8429.40	00	-Tamping machines and road rollers:				
8429.40	10.000	- - - Tamping machines	5%	17.5%	kg/ea	723.331
8429.40	20.000	- - - Road rollers	5%	17.5%	kg/ea	723.332
		- Mechanical shovels, excavators and shovel loaders:				
8429.51	00.000	- - Front-end shovel loaders	5%	17.5%	kg/ea	723.21
8429.52	00.000	- - Machinery with a 360° revolving superstructure	5%	17.5%	kg/ea	723.22
8429.59	00.000	- - Other	5%	17.5%	kg/ea	723.29
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.				
8430.10	00.000	- Pile-drivers and pile-extractors	5%	17.5%	kg/ea	723.41
8430.20	00.000	- Snow-ploughs and snow-blowers	5%	17.5%	kg/ea	723.42
		- Coal or rock cutters and tunnelling machinery:				
8430.31	00.000	- - Self-propelled	5%	17.5%	kg/ea	723.35
8430.39	00.000	- - Other	5%	17.5%	kg/ea	723.43
		- Other boring or sinking machinery:				
8430.41	00.000	- - Self-propelled	5%	17.5%	kg/ea	723.37
8430.49	00.000	- - Other	5%	17.5%	kg/ea	723.44
8430.50	00.000	- Other machinery, self-propelled	5%	17.5%	kg/ea	723.39
		- Other machinery, not self-propelled:				
8430.61	00.000	- - Tamping or compacting machinery	5%	17.5%	kg/ea	723.45
8430.69	00.000	- - Other	5%	17.5%	kg/ea	723.47
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.				
8431.10	00.000	- Of machinery of heading 84.25	5%	17.5%	kg	744.91
8431.20	00.000	- Of machinery of heading 84.27	5%	17.5%	kg	744.92
		- Of machinery of heading 84.28:				
8431.31	00.000	- - Of lifts, skip hoists or escalators	5%	17.5%	kg	744.93
8431.39	00.000	- - Other	5%	17.5%	kg	744.94
		- Of machinery of heading 84.26, 84.29 or 84.30:				
8431.41	00.000	- - Buckets, shovels, grabs and grips	5%	17.5%	kg	723.91
8431.42	00.000	- - Bulldozer or angledozer blades	5%	17.5%	kg	723.92
8431.43	00.000	- - Parts for boring or sinking machinery of	5%	17.5%	kg	723.93

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		subheading 8430.41 or 8430.49				
8431.49	00	- - Other:				
8431.49	10.000	- - - Of machinery of heading 84.29 or 84.30	5%	17.5%	kg	723.991
8431.49	90.000	- - - Other	5%	17.5%	kg	723.999
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.				
8432.10	00.000	- Ploughs	Free	17.5%	kg/ea	721.11
		- Harrows, scarifiers, cultivators, weeders and hoes:				
8432.21	00.000	- - Disc harrows	Free	17.5%	kg/ea	721.131
8432.29	00.000	- - Other	Free	17.5%	kg/ea	721.139
		- Seeders, planters and transplanters:				
8432.31	00.000	- - No-till direct seeders, planters and transplanters	Free	17.5%	kg/ea	721.1211
8432.39	00.000	- - Other	Free	17.5%	kg/ea	721.1219
		- Manure spreaders and fertilizer distributors:				
8432.41	00.000	- - Manure spreaders	Free	17.5%	kg/ea	721.1221
8432.42	00.000	- - Fertiliser distributors	Free	17.5%	kg/ea	721.1222
8432.80	00	- Other machinery:				
8432.80	10.000	- - - Lawn or sports-ground rollers	5%	17.5%	kg/ea	721.181
8432.80	90.000	- - - Other	Free	17.5%	kg/ea	721.189
8432.90	00	- Parts:				
8432.90	10.000	- - - Of lawn or sports-ground rollers	5%	17.5%	kg	721.191
8432.90	90.000	- - - Other	Free	17.5%	kg	721.199
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:				
8433.11	00.000	- - Powered, with the cutting device rotating in a horizontal plane	5%	17.5%	kg/ea	721.211
8433.19	00.000	- - Other	5%	17.5%	kg/ea	721.219
8433.20	00.000	- Other mowers, including cutter bars for tractor mounting	Free	17.5%	kg/ea	721.231
8433.30	00.000	- Other haymaking machinery	Free	17.5%	kg/ea	721.232
8433.40	00.000	- Straw or fodder balers, including pick-up balers	Free	17.5%	kg/ea	721.233
		- Other harvesting machinery; threshing machinery:				
8433.51	00.000	- - Combine harvester-threshers	Free	17.5%	kg/ea	721.22
8433.52	00.000	- - Other threshing machinery	Free	17.5%	kg/ea	721.234
8433.53	00.000	- - Root or tuber harvesting machines	Free	17.5%	kg/ea	721.235
8433.59	00	- - Other:				
8433.59	10.000	- - - Sugarcane harvesters	Free	17.5%	kg/ea	721.236
8433.59	90.000	- - - Other	Free	17.5%	kg/ea	721.239

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8433.60	00.000	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	17.5%	kg/ea	721.26
8433.90	00	- Parts:				
8433.90	10.000	- - - Of mowers for lawns, parks or sports-grounds of subheadings 8433.11 and 8433.19	5%	17.5%	kg	721.291
8433.90	90.000	- - - Other	Free	17.5%	kg	729.299
84.34		Milking machines and dairy machinery.				
8434.10	00.000	- Milking machines	Free	17.5%	kg/ea	721.31
8434.20	00.000	- Dairy machinery	Free	17.5%	kg/ea	721.38
8434.90	00.000	- Parts	Free	17.5%	kg	721.39
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.				
8435.10	00.000	- Machinery	5%	17.5%	kg/ea	721.91
8435.90	00.000	- Parts	5%	17.5%	kg	721.98
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.				
8436.10	00.000	- Machinery for preparing animal feeding stuffs	Free	17.5%	kg/ea	721.961
		- Poultry-keeping machinery; poultry incubators and brooders:				
8436.21	00.000	- - Poultry incubators and brooders	Free	17.5%	kg/ea	721.951
8436.29	00.000	- - Other	Free	17.5%	kg/ea	721.959
		- Other machinery:				
8436.80	10.000	- - - Bee-keeping machinery	Free	17.5%	kg/ea	721.962
8436.80	90.000	- - - Other	Free	17.5%	kg/ea	721.969
		- Parts:				
8436.91	00.000	- - Of poultry-keeping machinery and poultry incubators and brooders	Free	17.5%	kg	721.991
8436.99	00.000	- - Other	Free	17.5%	kg	721.999
84.37		Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.				
8437.10	00.000	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	17.5%	kg/ea	721.27
8437.80	00.000	- Other machinery	5%	17.5%	kg/ea	727.11
8437.90	00	- Parts:				
8437.90	10.000	- - - Of the machines of subheading 8437.10	Free	17.5%	kg	727.191
8437.90	90.000	- - - Other	5%	17.5%	kg	727.199

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
84.38		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.				
8438.10	00.000	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	17.5%	kg/ea	727.221
8438.20	00.000	- Machinery for the manufacture of confectionery, cocoa or chocolate	5%	17.5%	kg/ea	727.222
8438.30	00	- Machinery for sugar manufacture:				
8438.30	10.000	- - - Grooved rollers, trash plates and scraper tips	10%	17.5%	kg/ea	727.223
8438.30	90.000	- - - Other	5%	17.5%	kg/ea	727.224
8438.40	00.000	- Brewery machinery	5%	17.5%	kg/ea	727.225
8438.50	00.000	- Machinery for the preparation of meat or poultry	5%	17.5%	kg/ea	727.226
8438.60	00.000	- Machinery for the preparation of fruits, nuts or vegetables	5%	17.5%	kg/ea	727.227
8438.80	00.000	- Other machinery	5%	17.5%	kg/ea	727.229
8438.90	00	- Parts:				
8438.90	10.000	- - - Of the machines of subheading 8438.30.10	10%	17.5%	kg	727.291
8438.90	90.000	- - - Other	5%	17.5%	kg	727.299
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.				
8439.10	00.000	- Machinery for making pulp of fibrous cellulosic material	5%	17.5%	kg/ea	725.11
8439.20	00.000	- Machinery for making paper or paperboard	5%	17.5%	kg/ea	725.121
8439.30	00.000	- Machinery for finishing paper or paperboard	5%	17.5%	kg/ea	725.122
		- Parts:				
8439.91	00.000	- - Of machinery for making pulp of fibrous cellulosic material	5%	17.5%	kg	725.911
8439.99	00.000	- - Other	5%	17.5%	kg	725.919
84.40		Book-binding machinery, including book-sewing machines.				
8440.10	00.000	- Machinery	5%	17.5%	kg/ea	726.81
8440.90	00.000	- Parts	5%	17.5%	kg	726.89
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.				
8441.10	00.000	- Cutting machines	5%	17.5%	kg/ea	725.21
8441.20	00.000	- Machines for making bags, sacks or envelopes	5%	17.5%	kg/ea	725.23
8441.30	00.000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than bymoulding	5%	17.5%	kg/ea	725.25
8441.40	00.000	- Machines For moulding articles in paper pulp, paper or paperboard	5%	17.5%	kg/ea	725.27

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8441.80	00.000	- Other machinery	5%	17.5%	kg/ea	725.29
8441.90	00.000	- Parts	5%	17.5%	kg	725.99
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).				
8442.30	00.000	- Machinery, apparatus and equipment	5%	17.5%	kg/ea	726.313
8442.40	00.000	- Parts of the foregoing machinery, apparatus or equipment	5%	17.5%	kg	726.91
8442.50	00.000	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	5%	17.5%	kg	726.35
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:				
8443.11	00.000	- - Offset printing machinery, reel fed	5%	17.5%	kg/ea	726.51
8443.12	00.000	- - Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5%	17.5%	kg/ea	726.55
8443.13	00.000	- - Other offset printing machinery	5%	17.5%	kg/ea	726.59
8443.14	00.000	- - Letterpress printing machinery, reel fed, excludingflexographic printing	5%	17.5%	kg/ea	726.611
8443.15	00.000	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	5%	17.5%	kg/ea	726.619
8443.16	00.000	- - Flexographic printing machinery	5%	17.5%	kg/ea	726.63
8443.17	00.000	- - Gravure printing machinery	5%	17.5%	kg/ea	726.65
8443.19	00.000	- - Other	5%	17.5%	kg/ea	726.69
		- Other printers, copying machines and facsimile machines, whether or not combined:				
8443.31	00.000	- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	5%	17.5%	kg/ea	751.94

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8443.32	00.000	- - Other, capable of connecting to an automatic data processing machine or to a network	5%	17.5%	kg/ea	751.95
8443.39	00.000	- - Other	5%	17.5%	kg/ea	751.96
		- Parts and accessories:				
8443.91	00.000	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5%	17.5%	kg	726.99
8443.99	00.000	- - Other	5%	17.5%	kg	751.97
8444.00	00.000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	5%	17.5%	kg/ea	724.41
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:				
8445.11	00.000	- - Carding machines	5%	17.5%	kg/ea	724.421
8445.12	00.000	- - Combing machines	5%	17.5%	kg/ea	724.422
8445.13	00.000	- - Drawing or roving machines	5%	17.5%	kg/ea	724.423
8445.19	00.000	- - Other	5%	17.5%	kg/ea	724.429
8445.20	00.000	- Textile spinning machines	5%	17.5%	kg/ea	724.431
8445.30	00.000	- Textile doubling or twisting machines	5%	17.5%	kg/ea	724.432
8445.40	00.000	- Textile winding (including weft-winding) or reeling machines	5%	17.5%	kg/ea	724.434
8445.90	00.000	- Other	5%	17.5%	kg/ea	724.54
84.46		Weaving machines (looms).				
8446.10	00.000	- For weaving fabrics of a width not exceeding 30 cm	5%	17.5%	kg/ea	724.511
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:				
8446.21	00.000	- - Power looms	5%	17.5%	kg/ea	724.512
8446.29	00.000	- - Other	5%	17.5%	kg/ea	724.519
8446.30	00.000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	17.5%	kg/ea	724.513
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:				
8447.11	00.000	- - With cylinder diameter not exceeding 165 mm	5%	17.5%	kg/ea	724.521
8447.12	00.000	- - With cylinder diameter exceeding 165 mm	5%	17.5%	kg/ea	724.522
8447.20	00.000	- Flat knitting machines; stitch-bonding machines	5%	17.5%	kg/ea	724.523
8447.90	00.000	- Other	5%	17.5%	kg/ea	724.53
84.48		Auxiliary machinery for use with machines of				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		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:				
8448.11	00.000	- - Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	5%	17.5%	kg	724.611
8448.19	00.000	- - Other	5%	17.5%	kg	724.619
8448.20	00.000	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5%	17.5%	kg	724.491
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:				
8448.31	00.000	- - Card clothing	5%	17.5%	kg	724.492
8448.32	00.000	- - Of machines for preparing textile fibres, other than card clothing	5%	17.5%	kg	724.493
8448.33	00.000	- - Spindles, spindle flyers, spinning rings and ring travellers	5%	17.5%	kg	724.494
8448.39	00.000	- - Other	5%	17.5%	kg	724.499
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:				
8448.42	00.000	- - Reeds for looms, healds and heald-frames	5%	17.5%	kg	724.672
8448.49	00.000	- - Other	5%	17.5%	kg	724.679
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:				
8448.51	00.000	- - Sinkers, needles and other articles used in forming stitches	5%	17.5%	kg	724.681
8448.59	00.000	- - Other	5%	17.5%	kg	724.689
8449.00	00.000	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5%	17.5%	kg	724.55
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:				
8450.11	00	- - Fully-automatic machines:				
8450.11	10.000	- - - For domestic use	30%	17.5%	kg/ea	775.111
8450.11	90.000	- - - Other	5%	17.5%	kg/ea	775.112
8450.12	00	- - Other machines, with built-in centrifugal drier:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8450.12	10.000	- - - For domestic use	30%	17.5%	kg/ea	775.113
8450.12	90.000	- - - Other	5%	17.5%	kg/ea	775.114
8450.19	00	- - Other:				
8450.19	10.000	- - - For domestic use	30%	17.5%	kg/ea	775.115
8450.19	90.000	- - - Other	5%	17.5%	kg/ea	775.119
8450.20	00	- Machines, each of a dry linen capacity exceeding 10 kg:				
8450.20	10.000	- - - For domestic use	20%	17.5%	kg/ea	724.711
8450.20	90.000	- - - Other	5%	17.5%	kg/ea	724.719
8450.90	00.000	- Parts	5%	17.5%	kg	724.91
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.				
8451.10	00.000	- Dry-cleaning machines	5%	17.5%	kg/ea	724.72
		- Drying machines:				
8451.21	00.000	- - Each of a dry linen capacity not exceeding 10 kg	5%	17.5%	kg/ea	775.12
8451.29	00.000	- - Other	5%	17.5%	kg/ea	724.73
8451.30	00.000	- Ironing machines and presses (including fusing presses)	5%	17.5%	kg/ea	724.741
8451.40	00.000	- Washing, bleaching or dyeing machines	5%	17.5%	kg/ea	724.742
8451.50	00.000	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5%	17.5%	kg/ea	724.743
8451.80	00.000	- Other machinery	5%	17.5%	kg/ea	724.749
8451.90	00.000	- Parts	5%	17.5%	kg	724.92
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.				
8452.10	00.000	- Sewing machines of the household type	5%	17.5%	kg/ea	724.33
		- Other sewing machines:				
8452.21	00.000	- - Automatic units	5%	17.5%	kg/ea	724.351
8452.29	00.000	- - Other	5%	17.5%	kg/ea	724.359
8452.30	00.000	- Sewing machine needles	5%	17.5%	kg	724.391
8452.90	00.000	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	5%	17.5%	kg	724.399
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		footwear or other articles of hides, skins or leather, other than sewing machines.				
8453.10	00.000	- Machinery for preparing, tanning or working hides, skins or leather	5%	17.5%	kg/ea	724.81
8453.20	00.000	- Machinery for making or repairing footwear	5%	17.5%	kg/ea	724.83
8453.80	00.000	- Other machinery	5%	17.5%	kg/ea	724.85
8453.90	00.000	- Parts	5%	17.5%	kg	724.88
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.				
8454.10	00.000	- Converters	5%	17.5%	kg/ea	737.111
8454.20	00.000	- Ingot moulds and ladles	5%	17.5%	kg/ea	737.112
8454.30	00.000	- Casting machines	5%	17.5%	kg/ea	737.12
8454.90	00.000	- Parts	5%	17.5%	kg	737.19
84.55		Metal-rolling mills and rolls therefor.				
8455.10	00.000	- Tube mills	5%	17.5%	kg/ea	737.211
		- Other rolling mills:				
8455.21	00.000	- - Hot or combination hot and cold	5%	17.5%	kg/ea	737.212
8455.22	00.000	- - Cold	5%	17.5%	kg/ea	737.219
8455.30	00.000	- Rolls for rolling mills	5%	17.5%	kg/ea	737.291
8455.90	00.000	- Other parts	5%	17.5%	kg	737.299
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:				
8456.11	00.000	- - Operated by laser	5%	17.5%	kg/ea	731.111
8456.12	00.000	- - Operated by other light or photon beam processes	5%	17.5%	kg/ea	731.112
8456.20	00.000	- Operated by ultrasonic processes	5%	17.5%	kg/ea	731.12
8456.30	00.000	- Operated by electro-discharge processes	5%	17.5%	kg/ea	731.13
8456.40	00.000	- Operated by plasma arc processes	5%	17.5%	kg/ea	731.141
8456.50	00.000	- Water-jet cutting machines	5%	17.5%	kg/ea	731.142
8456.90	00.000	- Other	5%	17.5%	kg/ea	731.19
84.57		Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.				
8457.10	00.000	- Machining centers	5%	17.5%	kg/ea	731.21
8457.20	00.000	- Unit construction machines (single stations)	5%	17.5%	kg/ea	731.22
8457.30	00.000	- Multi-station transfer machines	5%	17.5%	kg/ea	731.23
84.58		Lathes (including turning centers) for removing metal.				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Horizontal lathes:				
8458.11	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.31
8458.19	00.000	- - Other	5%	17.5%	kg/ea	731.37
		- Other lathes:				
8458.91	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.35
8458.99	00.000	- - Other	5%	17.5%	kg/ea	731.39
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.				
8459.10	00.000	- Way-type unit head machines	5%	17.5%	kg/ea	731.41
		- Other drilling machines:				
8459.21	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.42
8459.29	00.000	- - Other	5%	17.5%	kg/ea	731.43
		- Other boring-milling machines:				
8459.31	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.44
8459.39	00.000	- - Other	5%	17.5%	kg/ea	731.45
		- Other boring machines:				
8459.41	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.461
8459.49	00.000	- - Other	5%	17.5%	kg/ea	731.469
		- Milling machines, knee-type:				
8459.51	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.51
8459.59	00.000	- - Other	5%	17.5%	kg/ea	731.52
		- Other milling machines:				
8459.61	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.53
8459.69	00.000	- - Other	5%	17.5%	kg/ea	731.54
8459.70	00.000	- Other threading or tapping machines	5%	17.5%	kg/ea	731.57
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:				
8460.12	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.61
8460.19	00.000	- - Other	5%	17.5%	kg/ea	731.62
		- Other grinding machines:				
8460.22	00.000	- - Centreless grinding machines, numerically controlled	5%	17.5%	kg/ea	721.632
8460.23	00.000	- - Other cylindrical grinding machines, numerically controlled	5%	17.5%	kg/ea	721.633
8460.24	00.000	- - Other, numerically controlled	5%	17.5%	kg/ea	721.634
8460.29	00.000	- - Other	5%	17.5%	kg/ea	731.64

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Sharpening (tool or cutter grinding) machines:				
8460.31	00.000	- - Numerically controlled	5%	17.5%	kg/ea	731.65
8460.39	00.000	- - Other	5%	17.5%	kg/ea	731.66
8460.40	00.000	- Honing or lapping machines	5%	17.5%	kg/ea	731.67
8460.90	00.000	- Other	5%	17.5%	kg/ea	731.69
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.				
8461.20	00.000	- Shaping or slotting machines	5%	17.5%	kg/ea	731.71
8461.30	00.000	- Broaching machines	5%	17.5%	kg/ea	731.73
8461.40	00.000	- Gear cutting, gear grinding or gear finishing machines	5%	17.5%	kg/ea	731.75
8461.50	00.000	- Sawing or cutting-off machines	5%	17.5%	kg/ea	735.77
8461.90	00.000	- Other	5%	17.5%	kg/ea	731.79
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.				
8462.10	00.000	- Forging or die-stamping machines (including presses) and hammers	5%	17.5%	kg/ea	733.11
		- Bending, folding, straightening or flattening machines (including presses):				
8462.21	00.000	- - Numerically controlled	5%	17.5%	kg/ea	733.12
8462.29	00.000	- - Other	5%	17.5%	kg/ea	733.13
		- Shearing machines (including presses, other than combined punching and shearing machines:				
8462.31	00.000	- - Numerically controlled	5%	17.5%	kg/ea	733.14
8462.39	00.000	- - Other	5%	17.5%	kg/ea	733.15
		- Punching or notching machines (including presses), including combined punching and shearing machines:				
8462.41	00.000	- - Numerically controlled	5%	17.5%	kg/ea	733.16
8462.49	00.000	- - Other	5%	17.5%	kg/ea	733.17
		- Other:				
8462.91	00.000	- - Hydraulic presses	5%	17.5%	kg/ea	733.181
8462.99	00.000	- - Other	5%	17.5%	kg/ea	733.189
84.63		Other machine-tools for working metal or cermets, without removing material.				
8463.10	00.000	- Draw-benches for bars, tubes, profiles, wire or the like	5%	17.5%	kg/ea	733.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8463.20	00.000	- Thread rolling machines	5%	17.5%	kg/ea	733.93
8463.30	00.000	- Machines for working wire	5%	17.5%	kg/ea	733.95
8463.90	00.000	- Other	5%	17.5%	kg/ea	733.99
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.				
8464.10	00.000	- Sawing machines	5%	17.5%	kg/ea	728.111
8464.20	00.000	- Grinding or polishing machines	5%	17.5%	kg/ea	728.112
8464.90	00.000	- Other	5%	17.5%	kg/ea	728.119
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.				
8465.10	00.000	- Machines which can carry out different types of machining operations without tool change between such operations	5%	17.5%	kg/ea	728.121
8465.20	00.000	- Machining centres	5%	17.5%	kg/ea	728.128
		- Other:				
8465.91	00.000	- - Sawing machines	5%	17.5%	kg/ea	728.122
8465.92	00.000	- - Planing, milling or moulding (by cutting) machines	5%	17.5%	kg/ea	728.123
8465.93	00.000	- - Grinding, sanding or polishing machines	5%	17.5%	kg/ea	728.124
8465.94	00.000	- - Bending or assembling machines	5%	17.5%	kg/ea	728.125
8465.95	00.000	- - Drilling or morticing machines	5%	17.5%	kg/ea	728.126
8465.96	00.000	- - Splitting, slicing or paring machines	5%	17.5%	kg/ea	728.127
8465.99	00.000	- - Other	5%	17.5%	kg/ea	728.129
84.66		Parts and accessories suitable for use solely or principally with the machines of headings84.56 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.				
8466.10	00.000	- Tool holders and self-opening dieheads	5%	17.5%	kg	735.11
8466.20	00.000	- Work holders	5%	17.5%	kg	735.13
8466.30	00.000	- Dividing heads and other special attachments for machines	5%	17.5%	kg	735.15
		- Other:				
8466.91	00.000	- - For machines of heading 84.64	5%	17.5%	kg	735.191
8466.92	00.000	- - For machines of heading 84.65	5%	17.5%	kg	735.192
8466.93	00.000	- - For machines of headings 84.56 to 84.61	5%	17.5%	kg	735.91
8466.94	00.000	- - For machines of heading 84.62 or 84.63	5%	17.5%	kg	735.95
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Pneumatic:				
8467.11	00.000	- - Rotary type (including combined rotary percussion)	5%	17.5%	kg/ea	745.111
8467.19	00.000	- - Other	5%	17.5%	kg/ea	745.119
		- With self-contained electric motor:				
8467.21	00.000	- - Drills of all kinds	5%	17.5%	kg/ea	745.41
8467.22	00.000	- - Saws	5%	17.5%	kg/ea	745.43
8467.29	00.000	- - Other	5%	17.5%	kg/ea	745.45
		- Other tools:				
8467.81	00.000	- - Chain saws	5%	17.5%	kg/ea	745.121
8467.89	00.000	- - Other	5%	17.5%	kg/ea	745.129
		- Parts:				
8467.91	00.000	- - Of chain saws	5%	17.5%	kg	745.191
8467.92	00.000	- - Of pneumatic tools	5%	17.5%	kg	745.192
8467.99	00.000	- - Other	5%	17.5%	kg	745.199
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 tempering machines and appliances.				
8468.10	00.000	- Hand-held blow pipes	5%	17.5%	kg/ea	737.41
8468.20	00.000	- Other gas-operated machinery and apparatus	5%	17.5%	kg/ea	737.42
8468.80	00.000	- Other machinery and apparatus	5%	17.5%	kg/ea	737.43
8468.90	00.000	- Parts	5%	17.5%	kg	737.49
[84.69]		Deleted				
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.				
8470.10	00.000	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	5%	17.5%	kg/ea	751.21
		- Other electronic calculating machines:				
8470.21	00.000	- - Incorporating a printing device	5%	17.5%	kg/ea	751.221
8470.29	00.000	- - Other	5%	17.5%	kg/ea	751.222
8470.30	00.000	- Other calculating machines	5%	17.5%	kg/ea	751.229
8470.50	00.000	- Cash registers	5%	17.5%	kg/ea	751.24
8470.90	00.000	- Other	5%	17.5%	kg/ea	751.28
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.				
8471.30	00.000	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	5%	17.5%	kg/ea	752.32
		- Other automatic data processing machines:				
8471.41	00.000	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	17.5%	kg/ea	752.31
8471.49	00.000	- - Other, presented in the form of systems	5%	17.5%	kg/ea	752.32
8471.50	00.000	- Processing units other than those of subheading 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	5%	17.5%	kg/ea	752.33
8471.60	00.000	- Input or output units, whether or not containing storage units in the same housing	5%	17.5%	kg/ea	752.6
8471.70	00.000	- Storage units	5%	17.5%	kg/ea	752.7
8471.80	00.000	- Other units of automatic data processing machines	5%	17.5%	kg/ea	752.8
8471.90	00.000	- Other	5%	17.5%	kg/ea	752.9
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).				
8472.10	00.000	- Duplicating machines	5%	17.5%	kg/ea	751.91
8472.30	00.000	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	5%	17.5%	kg/ea	751.93
8472.90	00.000	- Other	5%	17.5%	kg/ea	751.99
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.				
		- Parts and accessories of the machines of heading 84.70:				
8473.21	00.000	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5%	17.5%	kg	759.951
8473.29	00.000	- - Other	5%	17.5%	kg	759.959
8473.30	00.000	- Parts and accessories of the machines of heading 84.71	5%	17.5%	kg	759.97
8473.40	00.000	- Parts and accessories of the machines of heading 84.72	5%	17.5%	kg	759.93

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8473.50	00.000	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	5%	17.5%	kg	759.8
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.				
8474.10	00.000	- Sorting, screening, separating or washing machines	5%	17.5%	kg/ea	728.31
8474.20	00.000	- Crushing or grinding machines	5%	17.5%	kg/ea	728.32
		- Mixing or kneading machines:				
8474.31	00.000	- - Concrete or mortar mixers	5%	17.5%	kg/ea	728.331
8474.32	00.000	- - Machines for mixing mineral substances with bitumen	5%	17.5%	kg/ea	728.332
8474.39	00.000	- - Other	5%	17.5%	kg/ea	728.339
8474.80	00.000	- Other machinery	5%	17.5%	kg/ea	728.34
8474.90	00.000	- Parts	5%	17.5%	kg	728.39
84.75		Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.				
8475.10	00.000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5%	17.5%	kg/ea	728.411
		- Machines for manufacturing or hot working glass or glassware:				
8475.21	00.000	- - Machines for making optical fibres and preforms thereof	5%	17.5%	kg/ea	728.412
8475.29	00.000	- - Other	5%	17.5%	kg/ea	728.419
8475.90	00.000	- Parts	5%	17.5%	kg	728.51
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.				
		- Automatic beverage-vending machines:				
8476.21	00.000	- - Incorporating heating or refrigerating devices	20%	17.5%	kg/ea	745.951
8476.29	00.000	- - Other	20%	17.5%	kg/ea	745.952
		- Other machines:				
8476.81	00.000	- - Incorporating heating or refrigerating devices	20%	17.5%	kg/ea	745.953
8476.89	00.000	- - Other	20%	17.5%	kg/ea	745.959
8476.90	00.000	- Parts	20%	17.5%	kg	745.97

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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.				
8477.10	00.000	- Injection-moulding machines	5%	17.5%	kg/ea	728.421
8477.20	00.000	- Extruders	5%	17.5%	kg/ea	728.422
8477.30	00.000	- Blow moulding machines	5%	17.5%	kg/ea	728.423
8477.40	00.000	- Vacuum moulding machines and other thermoforming machines	5%	17.5%	kg/ea	728.424
		- Other machinery for moulding or otherwise forming:				
8477.51	00.000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	17.5%	kg/ea	728.425
8477.59	00.000	- - Other	5%	17.5%	kg/ea	728.426
8477.80	00.000	- Other machinery	5%	17.5%	kg/ea	728.429
8477.90	00.000	- Parts	5%	17.5%	kg	728.52
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.				
8478.10	00.000	- Machinery	5%	17.5%	kg/ea	728.43
8478.90	00.000	- Parts	5%	17.5%	kg	728.53
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.				
8479.10	00.000	- Machinery for public works, building or the like	5%	17.5%	kg/ea	723.48
8479.20	00.000	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5%	17.5%	kg/ea	727.21
8479.30	00.000	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5%	17.5%	kg/ea	728.44
8479.40	00.000	- Rope or cable-making machines	5%	17.5%	kg/ea	728.491
8479.50	00.000	- Industrial robots, not elsewhere specified or included	5%	17.5%	kg/ea	728.492
8479.60	00.000	- Evaporative air coolers	5%	17.5%	kg/ea	728.493
		- Passenger boarding bridges:				
8479.71	00.000	- - Of a kind used in airports	5%	17.5%	kg/ea	728.4951
8479.79	00.000	- - Other	5%	17.5%	kg/ea	728.4959
		- Other machines and mechanical appliances:				
8479.81	00.000	- - For treating metal, including electric wire coil-winders	5%	17.5%	kg/ea	728.46
8479.82	00.000	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	5%	17.5%	kg/ea	728.494
8479.89	00.000	- - Other	5%	17.5%	kg/ea	728.499

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8479.90	00.000	- Parts	5%	17.5%	kg	728.55
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.				
8480.10	00.000	- Moulding boxes for metal foundry	5%	17.5%	kg	749.11
8480.20	00.000	- Mould bases	5%	17.5%	kg	749.12
8480.30	00	- Moulding patterns:				
8480.30	10.000	- - - Of wood	10%	17.5%	kg	749.131
8480.30	90.000	- - - Other	5%	17.5%	kg	749.139
		- Moulds for metal or metal carbides:				
8480.41	00.000	- - Injection or compression types	5%	17.5%	kg	749.14
8480.49	00.000	- - Other	5%	17.5%	kg	749.15
8480.50	00.000	- Moulds for glass	5%	17.5%	kg	749.16
8480.60	00.000	- Moulds for mineral materials	5%	17.5%	kg	749.17
		- Moulds for rubber or plastics:				
8480.71	00.000	- - Injection or compression types	5%	17.5%	kg	749.18
8480.79	00.000	- - Other	5%	17.5%	kg	749.19
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				
8481.10	00.000	- Pressure-reducing valves	5%	17.5%	kg	747.1
8481.20	00.000	- Valves for oleohydraulic or pneumatic transmissions	5%	17.5%	kg	747.2
8481.30	00.000	- Check (nonreturn) valves	5%	17.5%	kg	747.3
8481.40	00.000	- Safety or relief valves	5%	17.5%	kg	747.4
8481.80	00.000	- Other appliances	5%	17.5%	kg	747.8
8481.90	00.000	- Parts	5%	17.5%	kg	747.9
84.82		Ball or roller bearings.				
8482.10	00.000	- Ball bearings	5%	17.5%	kg/ea	746.1
8482.20	00.000	- Tapered roller bearings, including cone and tapered roller assemblies	5%	17.5%	kg/ea	746.2
8482.30	00.000	- Spherical roller bearings	5%	17.5%	kg/ea	746.3
8482.40	00.000	- Needle roller bearings	5%	17.5%	kg/ea	746.4
8482.50	00.000	- Other cylindrical roller bearings	5%	17.5%	kg/ea	746.5
8482.80	00.000	- Other, including combined ball/roller bearings	5%	17.5%	kg/ea	746.8
		- Parts:				
8482.91	00.000	- - Balls, needles and rollers	5%	17.5%	kg	746.91
8482.99	00.000	- - Other	5%	17.5%	kg	746.99

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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).				
8483.10	00	- Transmission shafts (including cam shafts and crank shafts) and cranks:				
8483.10	10.000	- - - For road motor vehicle engines	10%	17.5%	kg/ea	748.11
8483.10	20.000	- - - For marine engines	5%	17.5%	kg/ea	748.12
8483.10	30.000	- - - For aircraft engines	5%	17.5%	kg/ea	748.13
8483.10	90.000	- - - Other	5%	17.5%	kg/ea	748.19
8483.20	00	- Bearing housings, incorporating ball or roller bearings:				
8483.20	10.000	- - - For road motor vehicle engines	10%	17.5%	kg/ea	748.211
8483.20	20.000	- - - For marine engines	5%	17.5%	kg/ea	748.212
8483.20	30.000	- - - For aircraft engines	5%	17.5%	kg/ea	748.213
8483.20	90.000	- - - Other	5%	17.5%	kg/ea	748.219
8483.30	00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:				
8483.30	10.000	- - - For road motor vehicle engines	10%	17.5%	kg/ea	748.221
8483.30	20.000	- - - For marine engines	5%	17.5%	kg/ea	748.222
8483.30	30.000	- - - For aircraft engines	5%	17.5%	kg/ea	748.223
8483.30	90.000	- - - Other	5%	17.5%	kg/ea	748.229
8483.40	00	- 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:				
8483.40	10.000	- - - For road motor vehicle engines	10%	17.5%	kg/ea	748.41
8483.40	20.000	- - - For marine craft	5%	17.5%	kg/ea	748.42
8483.40	30.000	- - - For aircraft engines	5%	17.5%	kg/ea	748.43
8483.40	90.000	- - - Other	5%	17.5%	kg/ea	748.49
8483.50	00	- Flywheels and pulleys, including pulley blocks:				
8483.50	10.000	- - - For road motor vehicle engines	10%	17.5%	kg/ea	748.51
8483.50	20.000	- - - For marine craft	5%	17.5%	kg/ea	748.52
8483.50	30.000	- - - For aircraft engines	5%	17.5%	kg/ea	748.53
8483.50	90.000	- - - Other	5%	17.5%	kg/ea	748.59
8483.60	00	- Clutches and shaft couplings (including universal joints):				
8483.60	10.000	- - - For marine craft	5%	17.5%	kg/ea	748.61
8483.60	90.000	- - - Other	5%	17.5%	kg/ea	748.69
8483.90	00	- Toothed wheels, chain sprockets and other				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		transmission elements presented separately; parts:				
8483.90	10	- - - For road motor vehicle engines:				
8483.90	11.000	- - - - Mill chain sprockets	5%	17.5%	kg/ea	748.911
8483.90	19.000	- - - - Other	10%	17.5%	kg	748.919
		- - - For marine craft:				
8483.90	21.000	- - - - Mill chain sprockets	5%	17.5%	kg/ea	748.921
8483.90	29.000	- - - - Other	5%	17.5%	kg	748.929
		- - - For aircraft engines:				
8483.90	31.000	- - - - Mill chain sprockets	5%	17.5%	kg/ea	748.931
8483.90	39.000	- - - - Other	5%	17.5%	kg	748.939
		- - - Other:				
8483.90	91.000	- - - - Mill chain sprockets	5%	17.5%	kg/ea	748.991
8483.90	99.000	- - - - Other	5%	17.5%	kg	748.999
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 packing; mechanical seals.				
8484.10	00.000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5%	17.5%	kg	749.21
8484.20	00.000	- Mechanical seals	5%	17.5%	kg	749.22
8484.90	00.000	- Other	5%	17.5%	kg	749.29
[84.85]		Deleted				
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				
8486.10	00.000	- Machines and apparatus for the manufacture of boules or wafers	5%	17.5%	kg/ea	728.211
8486.20	00.000	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5%	17.5%	kg/ea	728.212
8486.30	00.000	- Machines and apparatus for the manufacture of flat panel displays	5%	17.5%	kg/ea	728.213
8486.40	00.000	- Machines and apparatus specified in Note 9 (C) to this Chapter	5%	17.5%	kg/ea	728.22
8486.90	00.000	- Parts and accessories	5%	17.5%	kg/ea	728.29
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elseware in this chapter				
8487.10	00.000	- Ships' or boats' propellers and blades therefor	5%	17.5%	kg	749.91
8487.90	00.000	- Other	5%	17.5%	kg	749.99

CHAPTER 85

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

Notes.

1. This Chapter does not cover :

   (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

   (b) Articles of glass of heading 70.11;

   (c) Machines and apparatus of heading 84.86;

   (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or

   (e) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

   However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

   (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

   (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans 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 electrothermic 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 E2PROM") 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 :

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" 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.

2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical 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.

(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 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.

10. 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.- Subheading 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
85.01		Electric motors and generators (excluding generating sets).				
8501.10	00.000	- Motors of an output not exceeding 37.5W	5%	17.5%	kg&u	716.1
8501.20	00.000	- Universal AC/DC motors of an output exceeding 37.5 W	5%	17.5%	kg&u	716.311
		- Other DC motors; DC generators:				
8501.31	00.000	- - Of an output not exceeding 750 W	5%	17.5%	kg&u	716.21
8501.32	00.000	- - Of an output exceeding 750 W but not exceeding 75 kW	5%	17.5%	kg&u	716.22
8501.33	00.000	- - Of an output exceeding 75 kW but not exceeding 375 kW	5%	17.5%	kg&u	716.23
8501.34	00.000	- - Of an output exceeding 375 kW	5%	17.5%	kg&u	716.24
8501.40	00.000	- Other AC motors, single-phase	5%	17.5%	kg&u	716.312
		- Other AC motors, multi-phase:				
8501.51	00.000	- - Of an output not exceeding 750 W	5%	17.5%	kg&u	716.313
8501.52	00.000	- - Of an output exceeding 750 W but not exceeding 75 kW	5%	17.5%	kg&u	716.314
8501.53	00.000	- - Of an output exceeding 75 kW	5%	17.5%	kg&u	716.319
		- AC generators (alternators):				
8501.61	00.000	- - Of an output not exceeding 75 kVA	5%	17.5%	kg&u	716.321
8501.62	00.000	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	17.5%	kg&u	716.322
8501.63	00.000	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	17.5%	kg&u	716.323
8501.64	00.000	- - Of an output exceeding 750 kVA	5%	17.5%	kg&u	716.324
85.02		Electric generating sets and rotary converters.				
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):				
8502.11	00.000	- - Of an output not exceeding 75 kVA	5%	17.5%	kg&u	716.511
8502.12	00.000	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	17.5%	kg&u	716.512
8502.13	00.000	- - Of an output exceeding 375 kVA	5%	17.5%	kg&u	716.513
8502.20	00.000	- Generating sets with spark-ignition internal combustion piston engines	5%	17.5%	kg&u	716.514
		- Other generating sets:				
8502.31	00.000	- - Wind-powered	5%	17.5%	kg&u	716.521
8502.39	00.000	- - Other	5%	17.5%	kg&u	716.529
8502.40	00.000	- Electric rotary converters	5%	17.5%	kg&u	716.4
8503.00	00.000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	5%	17.5%	kg	716.9
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.				
8504.10	00.000	- Ballasts for discharge lamps or tubes	5%	17.5%	kg&u	771.23
		- Liquid dielectric transformers:				
8504.21	00.000	- - Having a power handling capacity not exceeding 650 kVA	5%	17.5%	kg&u	771.111
8504.22	00.000	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	17.5%	kg&u	771.112
8504.23	00.000	- - Having a power handling capacity exceeding10,000 kVA	5%	17.5%	kg&u	771.113
		- Other transformers:				
8504.31	00.000	- - Having a power handling capacity not exceeding	5%	17.5%	kg&u	771.191
		1 kVA				
8504.32	00.000	- - Having a power handling capacity exceeding	5%	17.5%	kg&u	771.192
		1 kVA but not exceeding 16 kVA				
8504.33	00.000	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	17.5%	kg&u	771.193

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8504.34	00.000	- - Having a power handling capacity exceeding	5%	17.5%		771.194
		500 kVA				
8504.40	00.000	- Static converters	5%	17.5%	kg&u	771.21
8504.50	00.000	- Other inductors	5%	17.5%	kg&u	771.25
8504.90	00.000	- Parts	5%	17.5%	kg	771.29
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 magnetization :				
8505.11	00.000	- - Of metal	5%	17.5%	kg	778.811
8505.19	00.000	- - Other	5%	17.5%	kg	778.812
8505.20	00.000	- Electro-magnetic couplings, clutches and brakes	5%	17.5%	kg	778.813
8505.90	00.000	- Other, including parts	5%	17.5%	kg	778.815
85.06		Primary cells and primary batteries.				
8506.10	00.000	- Manganese dioxide	20%	17.5%	kg&u	778.111
8506.30	00.000	- Mercuric oxide	20%	17.5%	kg&u	778.112
8506.40	00.000	- Silver oxide	20%	17.5%	kg&u	778.113
8506.50	00.000	- Lithium	20%	17.5%	kg&u	778.114
8506.60	00.000	- Air-zinc	20%	17.5%	kg&u	778.115
8506.80	00.000	- Other primary cells and primary batteries.	20%	17.5%	kg&u	778.119
8506.90	00.000	- Parts	20%	17.5%	kg	778.17
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).				
8507.10	00	- Lead-acid, of a kind used for starting piston engines				
8507.10	00.100	Lead-acid, of a kind used for starting piston engines (excluding motor cycles accumulators)	20%	17.5%	kg&u	778.121
8507.10	00.900	Other Lead-acid, of a kind used for starting piston engines	20%	17.5%	kg&u	778.121
8507.20	00	- Other lead-acid accumulators				
8507.20	00.100	Other lead-acid accumulators (excluding accumulators for alarm systems)	20%	17.5%	kg&u	778.122
8507.20	00.900	- Other lead-acid accumulators	20%	17.5%	kg&u	778.122
8507.30	00.000	- Nickel-cadmium	20%	17.5%	kg&u	778.123
8507.40	00.000	- Nickel-iron	20%	17.5%	kg&u	778.124
8507.50	00.000	- Nickel-metal hydride	20%	17.5%	kg&u	778.129
8507.60	00.000	- Lithium-ion	20%	17.5%	kg&u	778.129
8507.80	00.000	- Other accumulators	20%	17.5%	kg&u	778.129
8507.90	00	- Parts:				
8507.90	10.000	- - - Lead grids; plates coated with paste	20%	17.5%	kg	778.191
8507.90	90.000	- - - Other parts	20%	17.5%	kg	778.199
85.08		Vacuum cleaners				
		- With self-contained electric motor:				
8508.11	00.000	- - Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L	20%	17.5%	kg&u	775.511
8508.19	00.000	- - Other	20%	17.5%	kg&u	775.519

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8508.60	00.000	- Other vacuum cleaners	20%	17.5%	kg&u	775.56
8508.70	00.000	- Parts	5%	17.5%	kg&u	775.57
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.				
8509.40	00	- Food grinders and mixers; fruit or vegetable juice extractors:				
8509.40	10.000	- - - Food grinders and mixers	20%	17.5%	kg&u	775.721
8509.40	20.000	- - - Fruit or vegetable juice extractors	20%	17.5%	kg&u	775.722
8509.80	00	- Other appliances:				
8509.80	10.000	- - - Blenders	20%	17.5%	kg&u	775.732
8509.80	20.000	- - - Floor polishers	20%	17.5%	kg&u	775.734
8509.80	30.000	- - - Kitchen waste disposers	20%	17.5%	kg&u	775.731
8509.80	90.000	- - - Other	20%	17.5%	kg&u	775.739
8509.90	00.000	- Parts	5%	17.5%	kg	775.79
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.				
8510.10	00.000	- Shavers	20%	17.5%	kg&u	775.41
8510.20	00.000	- Hair clippers	20%	17.5%	kg&u	775.42
8510.30	00.000	- Hair-removing appliances	20%	17.5%	kg&u	775.733
8510.90	00.000	- Parts	20%	17.5%	kg	775.49
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.				
8511.10	00.000	- Sparking plugs	10%	17.5%	kg&u	778.311
8511.20	00.000	- Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	17.5%	kg&u	778.312
8511.30	00.000	- Distributors; ignition coils	10%	17.5%	kg&u	778.313
8511.40	00.000	- Starter motors and dual purpose starter-generators	10%	17.5%	kg&u	778.314
8511.50	00.000	- Other generators	10%	17.5%	kg&u	778.315
8511.80	00.000	- Other equipment	10%	17.5%	kg&u	778.316
8511.90	00.000	- Parts	10%	17.5%	kg	778.33
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.				
8512.10	00.000	- Lighting or visual signalling equipment of a kind used on bicycles	5%	17.5%	kg&u	778.341
8512.20	00.000	- Other lighting or visual signalling equipment	25%	17.5%	kg&u	778.342
8512.30	00.000	- Sound signalling equipment	25%	17.5%	kg&u	778.343
8512.40	00.000	- Windscreen wipers, defrosters and demisters	25%	17.5%	kg&u	778.344

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8512.90	00.000	- Parts	5%	17.5%	kg	778.35
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.				
8513.10	00.000	- Lamps	20%	17.5%	kg&u	813.12
8513.90	00.000	- Parts	5%	17.5%	kg	813.8
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.				
8514.10	00.000	- Resistance heated furnaces and ovens	5%	17.5%	kg&u	741.31
8514.20	00.000	- Furnaces and ovens functioning by induction or dielectric loss	5%	17.5%	kg&u	741.32
8514.30	00.000	- Other furnaces and ovens	5%	17.5%	kg&u	741.33
8514.40	00.000	- Other equipment for the heat treatment of materials by induction or dielectric loss	5%	17.5%	kg&u	741.34
8514.90	00.000	- Parts	5%	17.5%	kg	741.35
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:				
8515.11	00.000	- - Soldering irons and guns	5%	17.5%	kg&u	737.31
8515.19	00.000	- - Other	5%	17.5%	kg&u	737.32
		- Machines and apparatus for resistance welding of metal:				
8515.21	00.000	- - Fully or partly automatic	5%	17.5%	kg&u	737.33
8515.29	00.000	- - Other	5%	17.5%	kg&u	737.34
		- Machines and apparatus for arc (including plasma arc) welding of metals:				
8515.31	00.000	- - Fully or partly automatic	5%	17.5%	kg&u	737.35
8515.39	00.000	- - Other	5%	17.5%	kg&u	737.36
8515.80	00.000	- Other machines and apparatus	5%	17.5%	kg&u	737.37
8515.90	00.000	- Parts	5%	17.5%	kg	737.39
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				
8516.10	00	Electric instantaneous or storage water heaters and immersion heaters:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8516.10	10.000	- - - Electric instantaneous or storage water heaters	20%	17.5%	kg&u	775.811
8516.10	20.000	- - - Immersion heaters	20%	17.5%	kg&u	775.812
		- Electric space heating apparatus and electric soil heating apparatus:				
8516.21	00.000	- - - Storage heating radiators	20%	17.5%	kg&u	775.821
8516.29	00.000	- - - Other	20%	17.5%	kg&u	775.829
		- Electro-thermic hair-dressing or hand-drying apparatus:				
8516.31	00.000	- - Hair dryers	20%	17.5%	kg&u	775.831
8516.32	00.000	- - Other hair-dressing apparatus	20%	17.5%	kg&u	775.832
8516.33	00.000	- - Hand-drying apparatus	20%	17.5%	kg&u	775.833
8516.40	00.000	- Electric smoothing irons	20%	17.5%	kg&u	775.84
8516.50	00.000	- Microwave ovens	20%	17.5%	kg&u	775.861
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:				
8516.60	10.000	- - - Stoves and cookers	20%	17.5%	kg&u	775.862
8516.60	90.000	- - - Other	20%	17.5%	kg&u	775.869
		- Other electro-thermic appliances:				
8516.71	00.000	- - Coffee or tea makers	20%	17.5%	kg&u	775.871
8516.72	00.000	- - Toasters	20%	17.5%	kg&u	775.872
8516.79	00.000	- - Other	20%	17.5%	kg&u	775.879
8516.80	00.000	- Electric heating resistors	20%	17.5%	kg&u	775.88
8516.90	00.000	- Parts	5%	17.5%	kg	775.89
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 cellularnetworks or for other wireless networks:				
8517.11	00.000	- - Line telephone sets with cordless handsets	5%	17.5%	kg&u	764.111
8517.12	00	- - Telephones for cellular networks or for other wireless networks:				
8517.12	10.000	- - - Portable radio-telephones	20%	17.5%	kg&u	764.112
8517.12	90.000	- - - Other	5%	17.5%	kg&u	764.113
8517.18	00.000	- - Other	5%	17.5%	kg&u	764.119
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):				
8517.61	00.000	- - Base stations	5%	17.5%	kg&u	764.121
8517.62	00.000	- - Machines for the reception, conversion and	5%	17.5%	kg&u	764.122

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		transmission or regeneration of voice, images or other				
		data, including switching and routing apparatus				
8517.69	00.000	- - Other	5%	17.5%	kg&u	764.129
8517.70	00.000	- Parts	5%	17.5%	kg	764.18
85.18		Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.				
8518.10	00.000	- Microphones and stands therefore	20%	17.5%	kg&u	764.21
		- Loudspeakers, whether or not mounted in their enclosures:				
8518.21	00.000	- - Single loudspeakers, mounted in their enclosures	20%	17.5%	kg&u	764.221
8518.22	00.000	- - Multiple loudspeakers, mounted in the same enclosure	20%	17.5%	kg&u	764.222
8518.29	00.000	- - Other	20%	17.5%	kg&u	764.23
8518.30	00.000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	20%	17.5%	kg&u	764.24
8518.40	00.000	- Audio-frequency electric amplifiers	45%	17.5%	kg&u	764.25
8518.50	00.000	- Electric sound amplifier sets	20%	17.5%	kg&u	764.26
8518.90	00.000	- Parts	20%	17.5%	kg	764.92
85.19		Sound recording or reproducing apparatus.				
8519.20	00	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:				
8519.20	10.000	- - - Coin or disc-operated record players	45%	17.5%	kg&u	763.311
8519.20	90.000	- - - Other	20%	17.5%	kg&u	763.319
8519.30	00.000	- Turntables (record-decks)	20%	17.5%	kg&u	763.35
8519.50	00.000	- Telephone answering machines	20%	17.5%	kg&u	763.36
		- Other apparatus:				
8519.81	00	- - Using magnetic, optical or semiconductor media:				
8519.81	10.000	- - - Transcribing machines	20%	17.5%	kg&u	763.391
8519.81	20.000	- - - Pocket-size cassette players	20%	17.5%	kg&u	733.392
8519.81	30.000	- - - Dictating machines not capable of operating without an external source of power	5%	17.5%	kg&u	763.393
8519.81	40.000	- - - Other magnetic tape recorders incorporating sound reproducing apparatus	20%	17.5%	kg&u	763.394
8519.81	90.000	- - - Other	20%	17.5%	kg&u	763.395
8519.89	00.000	- - Other	20%	17.5%	kg&u	763.399
[85.20]		Deleted				
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.				
8521.10	00.000	- Magnetic tape-type	30%	17.5%	kg&u	763.81
8521.90	00.000	- Other	30%	17.5%	kg&u	763.84
85.22		Parts and accessories suitable for use solely or				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		principally with the apparatus of headings 85.19 or 85.21.				
8522.10	00.000	- Pick-up cartridges	5%	17.5%	kg	764.991
8522.90	00.000	- Other	5%	17.5%	kg	764.999
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.				
		- Magnetic media:				
8523.21	00	- - Cards incorporating a magnetic stripe:				
8523.21	10.000	- - - Unrecorded	5%	17.5%	kg&u	898.4211
8523.21	90.000	- - - Recorded	20%	17.5%	kg&u	898.4212
8523.29	00	- - Other:				
8523.29	10.000	- - - Unrecorded audio tapes	5%	17.5%	kg&u	898.4291
8523.29	20.000	- - - Recorded audio tapes	20%	17.5%	kg&u	898.4292
8523.29	30.000	- - - Unrecorded video tapes	5%	17.5%	kg&u	898.4293
8523.29	40.000	- - - Recorded video tapes	20%	17.5%	kg&u	898.4294
8523.29	50.000	- - - Unrecorded magnetic discs	5%	17.5%	kg&u	898.4295
8523.29	60.000	- - - Magnetic tapes for reproducing phenomena other than sound or image	20%	17.5%	kg&u	898.4296
8523.29	70.000	- - - Diskettes	5%	17.5%	kg&u	898.4297
8523.29	90.000	- - - Other	5%	17.5%	kg&u	898.4299
		- Optical media:				
8523.41	00	- - Unrecorded:				
8523.41	10.000	- - - Compact discs (CD's)	45%	17.5%	kg&u	898.4481
8523.41	20.000	- - - Digital Video Discs (DVD's)	5%	17.5%	kg&u	898.446
8523.41	90.000	- - - Other, including Blu-Ray disks (BD's)	5%	17.5%	kg&u	898.4491
8523.49	00	- - Other				
8523.49	10.000	- - - Compact discs (CD's)	45%	17.5%	kg&u	898.4482
8523.49	20.000	- - - Digital Video Discs (DVD's)	20%	17.5%	kg&u	898.447
8523.49	30.000	- - - Pre-packaged software for automatic data processing machines, for retail sale	20%	17.5%	kg&u	898.4483
8523.49	90.000	- - - Other, including Blu-Ray disks (BD's)	20%	17.5%	kg&u	898.4492
		- Semi-conductor media:				
8523.51	00	- - Solid-state non-volatile storage devices:				
8523.51	10.000	- - - USB Flash Drive	5%	17.5%	kg&u	898.461
8523.51	20.000	- - - Flash memory cards	5%	17.5%	kg&u	898.462
8523.51	30.000	- - - Other unrecorded	5%	17.5%	kg&u	898.463
8523.51	70.000	- - - Other recorded	20%	17.5%	kg&u	898.464
8523.52	00	- - "Smart cards"				
8523.52	10.000	- - - Proximity cards	5%	17.5%	kg&u	898.4651
8523.59	00.000	- - Other smart cards	5%	17.5%	kg&u	898.469

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8523.80	00	- Other:				
8523.80	10.000	- - - Unrecorded	5%	17.5%	kg&u	898.491
8523.80	90.000	- - - Other	20%	17.5%	kg&u	898.492
[85.24]		Deleted				
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.				
8525.50	00.000	- Transmission apparatus	5%	17.5%	kg&u	764.31
8525.60	00.000	- Transmission apparatus incorporating reception apparatus	20%	17.5%	kg&u	764.321
8525.80	00.000	- Television cameras, digital cameras and videocamera recorders	20%	17.5%	kg&u	763.84
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.				
8526.10	00.000	- Radar apparatus	5%	17.5%	kg&u	764.831
		- Other:				
8526.91	00.000	- - Radio navigational aid apparatus	5%	17.5%	kg&u	764.832
8526.92	00.000	- - Radio remote control apparatus	5%	17.5%	kg&u	764.839
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:				
8527.12	00.000	- - Pocket-size radio cassette-players	20%	17.5%	kg&u	762.211
8527.13	00.000	- - Other apparatus combined with sound recording or reproducing apparatus	20%	17.5%	kg&u	762.212
8527.19	00.000	- - Other	20%	17.5%	kg&u	762.22
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:				
8527.21	00.000	- - Combined with sound recording or reproducing apparatus	20%	17.5%	kg&u	762.11
8527.29	00.000	- - Other	20%	17.5%	kg&u	762.12
		- Other:				
8527.91	00.000	- - Combined with sound recording or reproducing apparatus	20%	17.5%	kg&u	762.81
8527.92	00.000	- - Not combined with sound recording or reproducing apparatus but combined with a clock	20%	17.5%	kg&u	762.82
8527.99	00.000	- - Other	20%	17.5%	kg&u	762.89
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:				
8528.42	00.000	- - Capable of directly connecting to and designed for use	5%	17.5%	kg&u	761.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		with an automatic data processing machine of heading 8471				
8528.49	00.000	- - Other	20%	17.5%	kg&u	761.39
		- Other monitors:				
8528.52	00.000	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	5%	17.5%	kg&u	761.41
8528.59	00	- - Other:				
8528.59	10.000	- - - Monitors incorporating television reception apparatus	20%	17.5%	kg&u	761.42
8528.59	90.000	- - - Other	20%	17.5%	kg&u	76149
		- Projectors:				
8528.62	00.000	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	5%	17.5%	kg&u	761.51
8528.69	00.000	- - Other	20%	17.5%	kg&u	761.59
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:				
8528.71	00.000	- - Not designed to incorporate a video display or screen	20%	17.5%	kg&u	761.61
8528.72	00.000	- - Other, colour	20%	17.5%	kg&u	761.62
8528.73	00.000	- - Other, monochrome	20%	17.5%	kg&u	761.63
85.29		Insert title				
8529.10	00.000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	17.5%	kg	764.931
8529.90	00.000	- Other	5%	17.5%	kg	764.939
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).				
8530.10	00.000	- Equipment for railways or tramways	Free	17.5%	kg&u	778.821
8530.80	00.000	- Other equipment	Free	17.5%	kg&u	778.829
8530.90	00.000	- Parts	Free	17.5%	kg	778.83
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.				
8531.10	00.000	- Burglar or fire alarms and similar apparatus	5%	17.5%	kg&u	778.841
8531.20	00.000	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	5%	17.5%	kg&u	778.842
8531.80	00	- Other apparatus:				
8531.80	10.000	- Electric sound or visual signaling apparatus	20%	17.5%	kg&u	778.843
8531.80	90.000	- Other	5%	17.5%	kg&u	778.849
8531.90	00.000	- Parts	5%	17.5%	kg&u	778.85
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).				
8532.10	00.000	- Fixed capacitors designed for use in 50/60 Hz circuits	5%	17.5%	kg	778.61

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)				
		- Other fixed capacitors:				
8532.21	00.000	- - Tantalum	5%	17.5%	kg	778.62
8532.22	00.000	- - Aluminium electrolytic	5%	17.5%	kg	778.63
8532.23	00.000	- - Ceramic dielectric, single layer	5%	17.5%	kg	778.64
8532.24	00.000	- - Ceramic dielectric, multiplayer	5%	17.5%	kg	778.65
8532.25	00.000	- - Dielectric of paper or plastics	5%	17.5%	kg	778.66
8532.29	00.000	- - Other	5%	17.5%	kg	778.67
8532.30	00.000	- Variable or adjustable (pre-set) capacitors	5%	17.5%	kg	778.68
8532.90	00.000	- Parts	5%	17.5%	kg	778.69
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.				
8533.10	00.000	- Fixed carbon resistors, composition or film types	5%	17.5%	kg	772.31
		- Other fixed resistors:				
8533.21	00.000	- - For a power handling capacity not exceeding 20W	5%	17.5%	kg	772.321
8533.29	00.000	- - Other	5%	17.5%	kg	772.329
		- Wirewound variable resistors, including rheostats and potentiometers:				
8533.31	00.000	- - For a power handling capacity not exceeding 20W	5%	17.5%	kg	772.331
8533.39	00.000	- - Other	5%	17.5%	kg	772.339
8533.40	00.000	- Other variable resistors, including rheostats and potentiometers	5%	17.5%	kg	772.35
8533.90	00.000	- Parts	5%	17.5%	kg	772.38
8534.00	00.000	Printed circuits.	5%	17.5%	kg	772.2
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.				
8535.10	00.000	- Fuses	5%	17.5%	kg	772.41
		- Automatic circuit breakers:				
8535.21	00.000	- - For a voltage of less than 72.5 kV	5%	17.5%	kg	772.42
8535.29	00.000	- - Other	5%	17.5%	kg	772.43
8535.30	00.000	- Isolating switches and make-and-break switches	5%	17.5%	kg	772.44
8535.40	00.000	- Lightning arresters, voltage limiters and surge suppressors	5%	17.5%	kg	772.45
8535.90	00.000	- Other	5%	17.5%	kg	772.49
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,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		optical fibre bundles or cables.				
8536.10	00.000	- Fuses	5%	17.5%	kg	772.51
8536.20	00.000	- Automatic circuit breakers	5%	17.5%	kg	772.52
8536.30	00.000	- Other apparatus for protecting electrical circuits	5%	17.5%	kg	772.53
		- Relays:				
8536.41	00.000	- - For a voltage not exceeding 60V	5%	17.5%	kg	772.541
8536.49	00.000	- - Other	5%	17.5%	kg	772.549
8536.50	00.000	- Other switches	5%	17.5%	kg	772.55
		- Lamp-holders, plugs and sockets:				
8536.61	00.000	- - Lamp-holders	5%	17.5%	kg	772.57
8536.69	00.000	- - Other	5%	17.5%	kg	772.58
8536.70	00	- Connectors for optical fibres, optical fibre bundles or cables:				
8536.70	10.000	- - - Of plastics	20%	17.5%	kg	772.561
8536.70	20.000	- - - Of copper	20%	17.5%	kg	772.562
8536.70	90.000	- - - Of other material	5%	17.5%	kg	772.569
8536.90	00.000	- Other apparatus	5%	17.5%	kg	772.59
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.				
8537.10	00.000	- For a voltage not exceeding 1,000 V	10%	17.5%	kg	772.61
8537.20	00.000	- For a voltage exceeding 1,000 V	10%	17.5%	kg	772.62
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.				
8538.10	00.000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	15%	17.5%	kg	772.81
8538.90	00.000	- Other	5%	17.5%	kg	772.82
85.39		Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.				
8539.10	00.000	- Sealed beam lamp units	45%	17.5%	kg&u	778.23
		- Other filament lamps, excluding ultra-violet or infra-red lamps:				
8539.21	00.000	- - Tungsten halogen	20%	17.5%	kg&u	778.211
8539.22	00.000	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20%	17.5%	kg&u	778.212
8539.29	00.000	- - Other	20%	17.5%	kg&u	778.219
		- Discharge lamps, other than ultra-violet lamps:				
8539.31	00.000	- - Fluorescent, hot cathode	20%	17.5%	kg&u	778.221
8539.32	00.000	- - Mercury or sodium vapour lamps; metal halide lamps	20%	17.5%	kg&u	778.222

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8539.39	00.000	- - Other	20%	17.5%	kg&u	778.229
		- Ultra-violet or infra-red lamps ; arc-lamps:				
8539.41	00.000	- - Arc-lamps	5%	17.5%	kg&u	778.241
8539.49	00.000	- - Other	5%	17.5%	kg&u	778.249
8539.50	00.000	- Light-emitting diode (LED) lamps	5%	17.5%	kg&u	778.78
8539.90	00.000	- Parts	5%	17.5%	kg	778.29
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:				
8540.11	00.000	- - Colour	5%	17.5%	kg&u	776.11
8540.12	00.000	- - Monochrome	5%	17.5%	kg&u	776.12
8540.20	00.000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	17.5%	kg&u	776.21
8540.40	00.000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5%	17.5%	kg&u	776.233
8540.60	00.000	- Other cathode-ray tubes	5%	17.5%	kg&u	776.239
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, arcinotrons), excluding grid-controlled tubes:				
8540.71	00.000	- - Magnetrons	5%	17.5%	kg&u	776.251
8540.79	00.000	- - Other	5%	17.5%	kg&u	776.259
		- Other valves and tubes:				
8540.81	00.000	- - Receiver or amplifier valves and tubes	5%	17.5%	kg&u	776.271
8540.89	00.000	- - Other	5%	17.5%	kg&u	776.279
		- Parts:				
8540.91	00.000	- - Of cathode-ray tubes	5%	17.5%	kg	776.291
8540.99	00.000	- - Other	5%	17.5%	kg	776.299
85.41		Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) ; mounted piezo-electric crystals.				
8541.10	00.000	- Diodes, other than photosensitive or light-emitting diodes (LED)	5%	17.5%	kg&u	776.31
		- Transistors, other than photosensitive transistors:				
8541.21	00.000	- - With a dissipation rate of less than 1 W	5%	17.5%	kg&u	776.32
8541.29	00.000	- - Other	5%	17.5%	kg&u	776.33
8541.30	00.000	- Thyristors, diacs and triacs, other than photosensitive devices	5%	17.5%	kg&u	776.35
8541.40	00.000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)	5%	17.5%	kg&u	776.37

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8541.50	00.000	- Other semiconductor devices	5%	17.5%	kg&u	776.39
8541.60	00.000	- Mounted piezo-electric crystals	5%	17.5%	kg&u	776.81
8541.90	00.000	- Parts	5%	17.5%	kg	776.88
85.42		Electronic integrated circuits.				
		- Electronic integrated circuits:				
8542.31	00.000	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits	5%	17.5%	kg&u	776.42
8542.32	00.000	- - Memories	5%	17.5%	kg&u	776.44
8542.33	00.000	- - Amplifiers	5%	17.5%	kg&u	776.46
8542.39	00.000	- - Other	5%	17.5%	kg&u	776.49
8542.90	00.000	- Parts	5%	17.5%	kg	776.89
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.				
8543.10	00.000	- Particle accelerators	5%	17.5%	kg&u	778.71
8543.20	00.000	- Signal generators	5%	17.5%	kg&u	778.781
8543.30	00.000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	5%	17.5%	kg&u	778.782
8543.70	00	- Other machines and apparatus:		17.5%		
8543.70	20.000	- - - Sound mixing units (equalizers) for domestic use	30%	17.5%	kg&u	778.785
8543.70	90.000	- - - Other	5%	17.5%	kg&u	778.789
8543.90	00.000	- Parts	5%	17.5%	kg	778.79
85.44		Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.				
		- Winding wire:				
8544.11	00	- - Of copper:				
8544.11	10.000	- - - Enamelled or plastic-insulated	5%	17.5%	kg	773.111
8544.11	90.000	- - - Other	5%	17.5%	kg	773.112
8544.19	00.000	- - Other	5%	17.5%	kg	773.119
8544.20	00.000	- Co-axial cable and other co-axial electric conductors	5%	17.5%	kg	773.12
8544.30	00.000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	17.5%	kg	773.13
		- Other electric conductors, for a voltage not exceeding 1000 V:				
8544.42	00.000	- - Fitted with connectors	5%	17.5%	kg	773.161
8544.49	00	- - Other:				
8544.49	10.000	- - - Plastic-insulated copper conductors of a size exceeding 0.5 mm2	15%	17.5%	kg	773.162
8544.49	20.000	- - - Telephone drop wire or station wire	15%	17.5%	kg	773.163

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8544.49	90.000	- - - Other	5%	17.5%	kg	773.169
8544.60	00	- Other electric conductors, for a voltage exceeding 1,000 V:				
8544.60	10.000	- - - Plastic-insulated copper conductors of a size exceeding 0.5 mm2	15%	17.5%	kg	773.171
8544.60	90.000	- - - Other	5%	17.5%	kg	773.179
8544.70	00.000	- Optical fibre cables	5%	17.5%	kg	773.18
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:				
8545.11	00.000	- - Of a kind used for furnaces	5%	17.5%	kg	778.861
8545.19	00.000	- - Other	5%	17.5%	kg	778.862
8545.20	00.000	- Brushes	5%	17.5%	kg	778.863
8545.90	00.000	- Other	5%	17.5%	kg	778.869
85.46		Electrical insulators of any material.				
8546.10	00.000	- Of glass	5%	17.5%	kg	773.22
8546.20	00.000	- Of ceramics	5%	17.5%	kg	773.23
8546.90	00.000	- Other	5%	17.5%	kg	773.24
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.				
8547.10	00.000	- Insulating fittings of ceramics	5%	17.5%	kg	773.26
8547.20	00.000	- Insulating fittings of plastics	5%	17.5%	kg	773.28
8547.90	00.000	- Other	5%	17.5%	kg	773.29
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.				
8548.10	00.000	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	17.5%	kg	778.131
8548.90	00.000	- Other	5%	17.5%	kg	778.139

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);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Articles of Chapter 82 (tools);

   (d) Articles of heading 83.06;

   (e) 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;

   (f) Electrical machinery or equipment (Chapter 85);

   (g) Articles of Chapter 90;

   (h) Articles of Chapter 91;

   (i) Arms (Chapter 93);

   (j) Lamps or lighting fittings of heading 94.05; or

   (k) Brushes of a kind used as parts of vehicles (heading 96.03).

3. References in Chapters 86 to 88 to parts or accessories do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:

   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.				
8601.10	00.000	- Powered from an external source of electricity	5%	17.5%	kg&u	791.11
8601.20	00.000	- Powered by electric accumulators	5%	17.5%	kg&u	791.15
86.02		Other rail locomotives; locomotive tenders.				
8602.10	00.000	- Diesel-electric locomotives	5%	17.5%	kg&u	791.21
8602.90	00.000	- Other	5%	17.5%	kg&u	791.29
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04				
8603.10	00.000	- Powered from an external source of electricity	5%	17.5%	kg&u	791.61
8603.90	00.000	- Other	5%	17.5%	kg&u	791.69
8604.00	00.000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5%	17.5%	kg&u	791.81
8605.00	00.000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	5%	17.5%	kg&u	791.7
86.06		Railway or tramway goods vans and wagons, not self-propelled.				
8606.10	00.000	- Tanks wagons and the like	5%	17.5%	kg&u	791.821
8606.30	00.000	- Self-discharging vans and wagons, other than those of subheading 8606.10	5%	17.5%	kg&u	791.823
		- Other:				
8606.91	00.000	- - Covered and closed	5%	17.5%	kg&u	791.824
8606.92	00.000	- - Open, with non-removable sides of a height exceeding 60 cm	5%	17.5%	kg&u	791.825
8606.99	00.000	- - Other	5%	17.5%	kg&u	791.829
86.07		Parts of railway or tramway locomotives or rolling-stock.				
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:				
8607.11	00.000	- - Driving bogies and bissel-bogies	5%	17.5%	kg	791.991
8607.12	00.000	- - Other bogies and bissel-bogies	5%	17.5%	kg	791.992
8607.19	00.000	- - Other, including parts	5%	17.5%	kg	791.993
		- Brakes and parts thereof:				
8607.21	00.000	- - Air brakes and parts thereof	5%	17.5%	kg	791.994
8607.29	00.000	- - Other	5%	17.5%	kg	791.995
8607.30	00.000	- Hooks and other coupling devices, buffers, and parts thereof	5%	17.5%	kg	791.996
		- Other:				
8607.91	00.000	- - Of locomotives	5%	17.5%	kg	791.997
8607.99	00.000	- - Other	5%	17.5%	kg	791.999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8608.00	00.000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5%	17.5%	kg	791.91
8609.00	00.000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%	17.5%	kg&u	786.3

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
87.01		Tractors (other than tractors of heading 87.09).					
8701.10	00	- Single axle tractors:					
8701.10	10.000	- - - For use in agriculture	Free		17.5%	kg&u	722.411
8701.10	90.000	- - - Other	5%		17.5%	kg&u	722.419
8701.20	00.000	- Road tractors for semi-trailers	5%		17.5%	kg&u	783.2
8701.30	00	- Track-laying tractors:					
8701.30	10.000	- - - For use in agriculture	Free		17.5%	kg&u	722.31
8701.30	90.000	- - - Other	5%		17.5%	kg&u	722.39
		- Other, of an engine power:					
8701.91	00	- - Not exceeding 18 kW					
8701.91	10.000	- - - For use in agriculture	Free		17.5%	kg&u	722.4911
8701.91	90.000	- - - Other	5%		17.5%	kg&u	722.4919
8701.92	00	- - Exceeding 18 kW but not exceeding 37 kW:					
8701.92	10.000	- - - For use in agriculture	Free		17.5%	kg&u	722.4921
8701.92	90.000	- - - Other	5%		17.5%	kg&u	722.4929
8701.93	00	- - Exceeding 37 kW but not exceeding 75 kW:					
8701.93	10.000	- - - For use in agriculture	Free		17.5%	kg&u	722.4931
8701.93	90.000	- - - Other	5%		17.5%	kg&u	722.4939
8701.94	00	- - Exceeding 75 kW but not exceeding 130 kW					
8701.94	10.000	- - - For use in agriculture	Free		17.5%	kg&u	722.4941
8701.94	90.000	- - - Other	5%		17.5%	kg&u	722.4949
8701.95	00	- - Exceeding 130 kW:					
8701.95	10.000	- - - For use in agriculture	Free		17.5%	kg&u	722.4951
8701.95	90.000	- - - Other	5%		17.5%	kg&u	722.4959
87.02		Motor vehicles for the transport of ten or more persons, including the driver.					
8702.10	00	- - With only compression ignition internal combustion piston engine (diesel or semi-diesel):					
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:					
8702.10	11.000	- - - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	40%	17.5%	kg&u	783.1111
8702.10	12.000	- - - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 (including the driver)	5%	40%	17.5%	kg&u	783.1112
8702.10	13.000	- - - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1113
8702.10	19.000	- - - - Other	5%	40%	17.5%	kg&u	783.1114
8702.10		- - Other:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8702.10	21.000	- - - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	40%	17.5%	kg&u	783.1115
8702.10	22.000	- - - - Coaches, buses and mini-buses, of a seating	10%	40%	17.5%	kg&u	783.1116
		capacity exceeding 21 persons but not exceeding 29 persons (including the driver)					
8702.10	23.000	- - - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1117
8702.10	29.000	- - - - Other	10%	40%	17.5%	kg&u	783.1119
8702.20	00	- With both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion:					
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority					
8702.20	11.000	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	40%	17.5%	kg&u	783.1121
8702.20	19.000	- - - Other	5%	40%	17.5%	kg&u	783.1124
		- - Other:					
8702.20	21.000	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	40%	17.5%	kg&u	783.1125
8702.20	22.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1126
8702.20	23.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1127
8702.20	29.000	- - - Other	10%	40%	17.5%	kg&u	783.1129
8702.30	00	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion:					
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:					
8702.30	11.000	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	40%	17.5%	kg&u	783.1931
8702.30	12.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1932
8702.30	13.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1933
8702.30	19.000	- - - Other	5%	40%	17.5%	kg&u	783.1934
		- - Other:					
8702.30	21.000	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	40%	17.5%	kg&u	783.1935
8702.30	22.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1936
8702.30	23.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1937
8702.30	29.000	Other	10%	40%	17.5%	kg&u	783.1939

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITCREV4
8702.40	00	- With only electric motor for propulsion:					
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:					
8702.40	11.000	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	40%	17.5%	kg&u	783.1941
8702.40	12.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1942
8702.40	13.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1943
8702.40	19.000	- - - Other	5%	40%	17.5%	kg&u	783.1944
		- - Other:					
8702.40	21.000	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons	10%	40%	17.5%	kg&u	783.1945
8702.40	22.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1946
8702.40	23.000	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1947
8702.40	29.000	Other	10%	40%	17.5%	kg&u	783.1949
8702.90	00	- Other:					
		- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:					
8702.90	11	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver):					
8702.90	11.100	- - - FCEV Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	40%	17.5%	kg&u	783.1991
8702.90	11.110	- - - PHEV Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	40%	17.5%	kg&u	783.1991
8702.90	11.120	- - - Solar Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons persons (including the driver)	5%	40%	17.5%	kg&u	783.1991
8702.90	11.130	- - - LPG Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons persons (including the driver)	5%	40%	17.5%	kg&u	783.1991
8702.90	11.140	- - - CNG Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons persons (including the driver)	5%	40%	17.5%	kg&u	783.1991
8702.90	12	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):					
8702.90	12.100	- - - FCEV Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	5%	40%	17.5%	kg&u	783.1992
8702.90	12.110	- - - PHEV Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	5%	40%	17.5%	kg&u	783.1992
8702.90	12.120	- - - Solar Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	5%	40%	17.5%	kg&u	783.1992
8702.90	12.130	- - - LPG Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	5%	40%	17.5%	kg&u	783.1992
8702.90	12.140	- - - CNG Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	5%	40%	17.5%	kg&u	783.1992

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITCREV4
8702.90	13	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver):					
8702.90	13.100	- - - FCEV Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1993
8702.90	13.110	- - - PHEV Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1993
8702.90	13.120	- - - Solar Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1993
8702.90	13.130	- - - LPG Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1993
8702.90	13.140	- - - CNG Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	40%	17.5%	kg&u	783.1993
8702.90	19.000	- - - Other	5%	40%	17.5%	kg&u	783.1994
		- - Other:					
8702.90	21	- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)					
8702.90	21.100	- - - FCEV Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	40%	17.5%	kg&u	783.1995
8702.90	21.110	- - - PHEV Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	40%	17.5%	kg&u	783.1995
8702.90	21.120	- - - Solar Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons persons (including the driver)	10%	40%	17.5%	kg&u	783.1995
8702.90	21.130	- - - LPG Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons persons (including the driver)	10%	40%	17.5%	kg&u	783.1995
8702.90	21.140	- - - CNG Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons persons (including the driver)	10%	40%	17.5%	kg&u	783.1995
8702.90	22	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):					
8702.90	22.100	- - - FCEV Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	10%	40%	17.5%	kg&u	783.1996
8702.90	22.110	- - - PHEV Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	10%	40%	17.5%	kg&u	783.1996
8702.90	22.120	- - - Solar Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	10%	40%	17.5%	kg&u	783.1996
8702.90	22.130	- - - LPG Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	10%	40%	17.5%	kg&u	783.1996
8702.90	22.140	- - - CNG Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):	10%	40%	17.5%	kg&u	783.1996
8702.90	23	- - - Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver):					
8702.90	23.100	- - - FCEV Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1997
8702.90	23.110	- - - PHEV Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1997
8702.90	23.120	- - - Solar Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1997
8702.90	23.130	- - - LPG Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1997
8702.90	23.140	- - - CNG Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	40%	17.5%	kg&u	783.1997
8702.90	29.000	- - - Other	10%	40%	17.5%	kg&u	783.1999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
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.					
8703.10	00	- Vehicles specially designed for travelling on snow;					
		golf cars and similar vehicles					
8703.10	00.100	- - Vehicles for snow; golf cars and similar vehicles, where Chg Val =< $55,000.00	20%	46.95%	17.5%	kg&u	781.1
8703.10	00.110	- - Used Vehicles for snow; golf cars and similar vehicles, where Chg Val =< $55,000.00	20%	46.95%	17.5%	kg&u	781.1
8703.10	00.120	- - Vehicles for snow; golf cars and similar vehicles, with Chg Val >$55,000.00	20%	64.35%	17.5%	kg&u	781.1
8703.10	00.130	- - Used Vehicles for snow; golf cars and similar vehicles, where Chg Val >$55,000.00	20%	64.35%	17.5%	kg&u	781.1
8703.10	00.200	- - Solar powered Vehicles for snow; golf cars and similar vehicles	20%	20%	17.5%	kg&u	781.1
8703.10	00.210	- - Used Solar powered Vehicles for snow; golf cars and similar vehicles	20%	20%	17.5%	kg&u	781.1
8703.10	00.300	- - LPG powered Vehicles for snow; golf cars and similar vehicles	20%	20%	17.5%	kg&u	781.1
8703.10	00.310	- - Used LPG powered Vehicles for snow; golf cars and similar vehicles	20%	20%	17.5%	kg&u	781.1
8703.10	00.400	- - CNG powered Vehicles for snow; golf cars and similar vehicles	20%	20%	17.5%	kg&u	781.1
8703.10	00.410	- - Used CNG powered Vehicles for snow; golf cars and similar vehicles	20%	20%	17.5%	kg&u	781.1
8703.10	00.500	- - Electric powered Vehicles for snow; golf cars and similar vehicles	20%	20%	17.5%	kg&u	781.1
8703.10	00.510	- - Used Electric powered Vehicles for snow; golf cars and similar vehicles	20%	20%	17.5%	kg&u	781.1
8703.10	00.900	- - Other	20%	20%	17.5%	kg&u	781.1
		- - - Other vehicles with only spark-ignition internal combustion reciprocating piston engine					
8703.21	00	- - Of a cylinder capacity not exceeding 1,000 cc:					
8703.21	10.100	- - - Completely knocked down (gasoline) for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =< $55,000.00	5%	46.95%	17.5%	kg&u	781.211
8703.21	10.200	- - - Completely knocked down (gasoline) for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000.00	5%	64.35%	17.5%	kg&u	781.211
8703.21	10.100	- - - Used Completely knocked down (gasoline) for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =< $55,000.00	5%	46.95%	17.5%	kg&u	781.211
8703.21	10.200	- - - Used Completely knocked down (gasoline) for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000.00	5%	64.35%	17.5%	kg&u	781.211
8703.21	90	- - Other					
8703.21	90.100	- - - Of a cylinder capacity not exceeding 1,000 cc and where Chg Val =<$55,000.00	45%	46.95%	17.5%	kg&u	781.219
8703.21	90.110	- - - Of a cylinder capacity not exceeding 1,000 cc and where Chg Val >$55,000.00	45%	64.35%	17.5%	kg&u	781.219
8703.21	90.200	- - - Used:Of a cylinder capacity not exceeding 1,000 cc and where Chg Val =<$55,000.00	45%	46.95%	17.5%	kg&u	781.219
8703.21	90.210	- - - Used:Of a cylinder capacity not exceeding 1,000 cc and where Chg Val >$55,000.00	45%	64.35%	17.5%	kg&u	781.219

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8703.22	00	- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc					
		- - Completely knocked down for assembly in plants approved for the purpose by the Competant Authority					
8703.22	10.100	- - - Completely knocked down (gasoline) for assembly in	5%	46.95%	17.5%	kg&u	781.221
		plants approved for the purpose by the Competent					
		Authority, where Chg Val =< $55,000.00					
8703.22	10.110	- - - Completely knocked down (gasoline) for assembly in	5%	64.35%	17.5%	kg&u	781.221
		plants approved for the purpose by the Competent					
		Authority, where Chg Val > $55,000.00					
8703.22	10.120	- - Used Completely knocked down (gasoline)for assembly in	5%	46.95%	17.5%	kg&u	781.221
		plants approved for the purpose by the Competent					
		Authority, where Chg Val =< $55,000.00					
8703.22	10.130	- - - Used Completely knocked down (gasoline)for assembly in	5%	64.35%	17.5%	kg&u	781.221
		plants approved for the purpose by the Competent					
		Authority, where Chg Val > $55,000.00					
8703.22	90	- - Other					
8703.22	90.100	- - - Gasoline of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.229
8703.22	90.110	- - - Gasoline of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc and where Chg Val > $55,000.00	45%	64.35%	17.5%	kg&u	781.229
8703.22	90.120	- - - Used Gasoline of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.229
8703.22	90.130	- - - Used Gasoline of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc and where Chg Val > $55,000.00	45%	64.35%	17.5%	kg&u	781.229
8703.23	00	- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:					
8703.23	10	- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority					
8703.23	10.100	- - - Completely knocked down (gasoline) for assembly in	5%	46.95%	17.5%	kg&u	781.231
		plants approved for the purpose by the Competent					
		Authority, where Chg Val =< $55,000.00					
8703.23	10.110	- - - Completely knocked down (gasoline) for assembly in	5%	64.35%	17.5%	kg&u	781.231
		plants approved for the purpose by the Competent					
		Authority, where Chg Val > $55,000.00					
8703.23	10.120	- - - Used Completely knocked down (gasoline)for assembly in	5%	46.95%	17.5%	kg&u	781.231
		plants approved for the purpose by the Competent					
		Authority, where Chg Val =< $55,000.00					
8703.23	10.130	- - - Used Completely knocked down (gasoline)for assembly in	5%	64.35%	17.5%	kg&u	781.231
		plants approved for the purpose by the Competent					
		Authority, where Chg Val > $55,000.00					
8703.23	20	- - Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc					
8703.23	20.100	- - - Gasoline of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc and where the ChgVal =< $55,000.00	45%	46.95%	17.5%	kg&u	781.2321
8703.23	20.110	- - - Gasoline of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc and where the ChgVal > $55,000.00	45%	64.35%	17.5%	kg&u	781.2321

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITCREV4
8703.23	20.120	- - - Used: Gasoline of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc and where the ChgVal =< $55,000.00	45%	46.95%	17.5%	kg&u	781.2321
8703.23	20.130	- - - Used: Gasoline of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc and where the ChgVal > $55,000.00	45%	64.35%	17.5%	kg&u	781.2321
8703.23	30	- - Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc					
8703.23	30.100	- - - Gasoline of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc, and where the Chg Val =< $55,000.00	45%	76.34%	17.5%	kg&u	781.2329
8703.23	30.110	- - - Gasoline of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc and where the ChgVal > $55,000.00	45%	93.73%	17.5%	kg&u	781.2329
8703.23	30.120	- - - Used: Gasoline of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc, and where the Chg Val =< $55,000.00	45%	76.34%	17.5%	kg&u	781.2329
8703.23	30.130	- - - Used: Gasoline of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc and where the ChgVal > $55,000.00	45%	93.73%	17.5%	kg&u	781.2329
8703.23	40	- - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc					
8703.23	40.100	- - - Gasoline of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc and where the Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.233
8703.23	40.110	- - - Gasoline of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.233
8703.23	40.120	- - - Used Gasoline of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc and where the Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.233
8703.23	40.130	- - - Used Gasoline of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc and where the Chg Val > $55,000.00	45%	120%	17,5%	kg&u	781.233
8703.23	50	- - Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc					
8703.23	50.100	- - - Gasoline of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc and where the Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.2341
8703.23	50.110	- - - Gasoline of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.2341
8703.23	50.120	- - - Used Gasoline of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc and where the Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.2341
8703.23	50.130	- - - Used Gasoline of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.2341
8703.23	60	- - Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc					
8703.23	60.100	- - - Gasoline of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc and where the Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.2349
8703.23	60.110	- - - Gasoline of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.2349
8703.23	60.120	- - - Used Gasoline of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc and where the Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.2349
8703.23	60.130	- - - Used Gasoline, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.2349

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8703.23	60	- - Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc					
8703.23	60.100	- - - Gasoline of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc and where the Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.2349
8703.23	60.110	- - - Gasoline of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.2349
8703.23	60.120	- - - Used Gasoline of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc and where the Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.2349
8703.23	60.130	Used Gasoline, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.2349
8703.24	00	- Of a cylinder capacity excedding 3,000 cc					
8703.24	10	- - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority					
8703.24	10.100	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, and where the Chg Val >$55,000.00	5%	120%	17.5%	kg&u	781.241
8703.24	10.110	- - - Used Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, and where the Chg Val >$55,000.00	5%	120%	17.5%	kg&u	781.241
8703.24	90	- - Other					
8703.24	90.100	- - - Of a cylinder capacity exceeding 3,000 cc: and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.249
8703.24	90.110	- - - Used Of a cylinder capacity exceeding 3,000 cc: and where the Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.249
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):					
8703.31	00	- - Of a cylinder capacity not exceeding 1,500 cc:					
8703.31	10	- - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority					
8703.31	10.100	- - - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =< $55,000.00	5%	46.95%	17.5%	kg&u	781.251
8703.31	10.110	- - - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority, where Chg Val > $55,000.00	5%	64.35%	17.5%	kg&u	781.251
8703.31	10.120	- - - Used Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =< $55,000.00	5%	46.95%	17.5%	kg&u	781.251
8703.31	10.130	- - - Used Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority, where Chg Val > $55,000.00	5%	46.95%	17.5%	kg&u	781.251

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8703.31	90	- - - Other					
		- - Of a cylinder capacity not exceeding 1,500 cc:					
8703.31	90.100	- - - Diesel of a cylinder capacity not exceeding 1500 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.259
8703.31	90.110	- - - Diesel of a cylinder capacity not exceeding 1500 cc and where Chg Val >$55,000.00	45%	64.35%	17.5%	kg&u	781.259
8703.31	90.100	- - - Used: Diesel of a cylinder capacity not exceeding 1500 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.259
8703.31	90.110	- - - Used: Diesel of a cylinder capacity not exceeding 1500 cc and where Chg Val >$55,000.00	45%	64.35%	17.5%	kg&u	781.259
8703.32	00	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:					
8703.32	10.100	- - - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority,where cylinder capacity =< 2000 cc and Chg Val =< $55,000.00	5%	46.95%	17.5%	kg&u	781.261
8703.32	10.110	- - - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority,where cylinder capacity =< 2000 cc and Chg Val > $55,000.00	5%	64.35%	17.5%	kg&u	781.261
8703.32	10.120	- - - Used Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority,where cylinder capacity =< 2000 cc and Chg Val =< $55,000.00	5%	46.95%	17.5%	kg&u	781.261
8703.32	10.130	- - - Used Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competent Authority,where cylinder capacity =< 2000 cc and Chg Val > $55,000.00	5%	64.35%	17.5%	kg&u	781.261
8703.32	10.140	- - - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competant Authority cyclinder capacity > 2000 but =< 2500 cc and Chg Val =< $55,000.00	5%	76.34%	17.5%	kg&u	781.261
8703.32	10.150	- - - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competant Authority cyclinder capacity > 2000 but =< 2500 cc and Chg Val > $55,000.00	5%	93.73%	17.5%	kg&u	781.261
8703.32	10.160	- - - Used Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competant Authority cyclinder capacity > 2000 but =< 2500 cc and Chg Val =<$55,000.00	5%	76.34%	17.5%	kg&u	781.261
8703.32	10.170	- - - Used Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competant Authority cyclinder capacity > 2000 but =< 2500 cc and Chg Val > $55,000.00	5%	93.73%	17.5%	kg&u	781.261
		- - - Other					
8703.32	21	- - Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc					
8703.32	21.100	- - - Diesel of a cylinder capacity > 1500 but =< 1600 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.2623
8703.32	21.110	- - - Diesel of a cylinder capacity > 1500 but =< 1600 cc and where Chg Val > $55,000.00	45%	64.35%	17.5%	kg&u	781.2623
8703.32	21.120	- - - Used Diesel of a cylinder capacity > 1500 but =< 1600 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.2623
8703.32	21.130	- - - Used Diesel of a cylinder capacity > 1500 but =< 1600 cc and where Chg Val > $55,000.00	45%	64.35%	17.5%	kg&u	781.2623

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV4
8703.32	22	- - Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc					
8703.32	22.100	- - - Diesel of a cylinder capacity > 1599 but =< 1800 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.2624
8703.32	22.110	- - - Diesel of a cylinder capacity > 1599 but =< 1800 cc and where Chg Val > $55,000.00	45%	64.35%	17.5%	kg&u	781.2624
8703.32	22.120	- - - Used Diesel of a cylinder capacity > 1599 but =< 1800 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.2624
8703.32	22.130	- - - Used Diesel of a cylinder capacity > 1599 but =< 1800 cc and where Chg Val > $55,000.00	45%	64.35%	17.5%	kg&u	781.2624
8703.32	23	- - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2000 cc					
8703.32	23.100	- - - Diesel of a cylinder capacity > 1800 but =<2000 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.2625
8703.32	23.110	- - - Diesel of a cylinder capacity > 1800 but =< 2000 cc and where Chg Val > $55,000.00	45%	64.35%	17.5%	kg&u	781.2625
8703.32	23.120	- - - Used Diesel of a cylinder capacity > 1800 but =< 2000 cc and where Chg Val =< $55,000.00	45%	46.95%	17.5%	kg&u	781.2625
8703.32	23.130	- - - Used Diesel of a cylinder capacity > 1800 but =< 2000 cc and where Chg Val > $55,000.00	45%	64.35%	17.5%	kg&u	781.2625
8703.32	24	- - Of a cylinder capacity exceeding 3,000 cc					
8703.32	24.100	- - - Diesel of a cylinder capacity > 2000 but =< 2500 cc and where Chg Val =< $55,000.00	45%	76.34%	17.5%	kg&u	781.2626
8703.32	24.110	- - - Diesel of a cylinder capacity > 2000 but =< 2500 cc and where Chg Val > $55,000.00	45%	93.75%	17.5%	kg&u	781.2626
8703.32	24.120	- - - Used Diesel of a cylinder capacity > 2000 but =< 2500 cc and where Chg Val =< $55,000.00	45%	76.34%	17.5%	kg&u	781.2626
8703.32	24.130	- - - Used Diesel of a cylinder capacity > 2000 but =< 2500 cc and where Chg Val > $55,000.00	45%	93.75%	17.5%	kg&u	781.2626
8703.33	00	- - Other, of a cylinder capacity exceeding 2,500cc					
8703.33	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority					
8703.33	10.100	- - - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competant Authority cyclinder capacity > 2500 cc and Chg Val =< $55,000.00	5%	120%	17.5%	kg&u	781.271
8703.33	10.110	- - - Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competant Authority cyclinder capacity > 2500 cc and Chg Val > $55,000.00	5%	120%	17.5%	kg&u	781.271
8703.33	10.120	- - - Used Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competant Authority cyclinder capacity > 2500 cc and Chg Val =<$55,000.00	5%	120%	17.5%	kg&u	781.271
8703.33	10.130	- - - Used Completely knocked down (diesel) for assembly in plants approved for the purpose by the Competant Authority cyclinder capacity > 2500 cc and Chg Val > $55,000.00	5%	120%	17.5%	kg&u	781.271

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8703.33	90	- - - Other					
8703.33	90.100	- - - Diesel of a cylinder capacity > 2500 cc and where Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.279
8703.33	90.110	- - - Diesel of a cylinder capacity > 2500 cc and where Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.279
8703.33	90.120	- - - Used Diesel of a cylinder capacity > 2500 cc and where Chg Val =< $55,000.00	45%	120%	17.5%	kg&u	781.279
8703.33	90.130	- - - Used Diesel of a cylinder capacity > 2500 cc and where Chg Val > $55,000.00	45%	120%	17.5%	kg&u	781.279
8703.40	00	- 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					
8703.40	00.100	- - Hybrid (gasoline) of a cylinder capacity not exceeding 1,600 cc	45%	20%	17.5%	kg&u	781.281
8703.40	00.110	- - Hybrid (gasoline) of a cylinder capacity > 1,600 cc but =< 1800 cc	45%	35%	17.5%	kg&u	781.281
8703.40	00.120	- - Hybrid (gasoline) of a cylinder capacity > 1,800 cc but =< 2000 cc	45%	46.95%	17.5%	kg&u	781.281
8703.40	00.130	- - Hybrid (gasoline) of a cylinder capacity > 2000 cc	45%	120%	17.5%	kg&u	781.281
8703.40	00.140	- - Used Hybrid (gasoline) of a cylinder capacity =< 1,600 cc	45%	20%	17.5%	kg&u	781.281
8703.40	00.150	- - Used Hybrid (gasoline) of a cylinder capacity > 1,600 cc but =< 1800 cc	45%	35%	17.5%	kg&u	781.281
8703.40	00.160	- - Used Hybrid (gasoline) of a cylinder capacity > 1,800 cc but =< 2000 cc	45%	46.95%	17.5%	kg&u	781.281
8703.40	00.170	- - Used Hybrid (gasoline) of a cylinder capacity > 2000 cc	45%	120%	17.5%	kg&u	781.281
8703.50	00	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power					
8703.50	00.100	- - Hybrid (diesel) of a cylinder capacity not exceeding 1,600 cc	45%	20%	17.5%	kg&u	781.282
8703.50	00.110	- - Hybrid (diesel) of a cylinder capacity > 1,600 cc but =< 1800 cc	45%	35%	17.5%	kg&u	781.282
8703.50	00.120	- - Hybrid (diesel) of a cylinder capacity > 1,800 cc but =< 2000 cc	45%	46.95%	17.5%	kg&u	781.282
8703.50	00.130	- - Hybrid (diesel) of a cylinder capacity > 2000 cc	45%	120%	17.5%	kg&u	781.282
8703.50	00.140	- - Used Hybrid (diesel) of a cylinder capacity =< 1,600 cc	45%	20%	17.5%	kg&u	781.282
8703.50	00.150	- - Used Hybrid (diesel) of a cylinder capacity > 1,600 cc but =< 1800 cc	45%	35%	17.5%	kg&u	781.282
8703.50	00.160	- - Used Hybrid (diesel) of a cylinder capacity > 1,800 cc but =< 2000 cc	45%	46.95%	17.5%	kg&u	781.282
8703.50	00.170	- - Used Hybrid (diesel) of a cylinder capacity > 2000 cc	45%	120%	17.5%	kg&u	781.282

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8703.60	00	- 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					
8703.60	00.100	- - Plug-in-Hybrid (gasoline) of a cylinder capacity not exceeding 1,600 cc	45%	20%	17.5%	kg&u	781.283
8703.60	00.110	- - Plug-in-Hybrid (gasoline) of a cylinder capacity > 1,600 cc but =< 1800 cc	45%	35%	17.5%	kg&u	781.283
8703.60	00.120	- - Plug-in-Hybrid (gasoline) of a cylinder capacity > 1,800 cc but =< 2000 cc	45%	46.95%	17.5%	kg&u	781.283
8703.60	00.130	- - Used Plug-in-Hybrid (gasoline) of a cylinder capacity > 1,600 cc but =< 1800 cc	45%	35%	17.5%	kg&u	781.283
8703.60	00.140	- - Used Plug-in-Hybrid (gasoline) of a cylinder capacity > 1,800 cc but =< 2000 cc	45%	46.95%	17.5%	kg&u	781.283
8703.60	00.150	- - Used Plug-in-Hybrid (gasoline) of a cylinder capacity > 2000 cc	45%	120%	17.5%	kg&u	781.283
8703.70	00	- Other vehicles, with both compression-ignition internal combustion reciprocating piston engine (diesel or semi-diesel) and electricmotor as motors for propulsion, capable of being charged by plugging to external source of electric power					
8703.70	00.100	- - Plug-in-Hybrid (diesel) of a cylinder capacity not exceeding 1,600 cc	45%	20%	17.5%	kg&u	781.284
8703.70	00.110	- - Plug-in-Hybrid (diesel) of a cylinder capacity > 1,600 cc but =< 1800 cc	45%	35%	17.5%	kg&u	781.284
8703.70	00.120	- - Plug-in-Hybrid (diesel) of a cylinder capacity > 1,800 cc but =< 2000 cc	45%	46.95%	17.5%	kg&u	781.284
8703.70	00.130	- - Used Plug-in-Hybrid (diesel) of a cylinder capacity > 1,600 cc but =< 1800 cc	45%	35%	17.5%	kg&u	781.284
8703.70	00.140	- - Used Plug-in-Hybrid (diesel) of a cylinder capacity > 1,800 cc but =< 2000 cc	45%	46.95%	17.5%	kg&u	781.284
8703.70	00.150	- - Used Plug-in-Hybrid (diesel) of a cylinder capacity > 2000 cc	45%	120%	17.5%	kg&u	781.284
8703.80	00	- Other vehicles with only electric motor for propulsion					
8703.80	00.100	- - Battery Electric Vehicles	45%	20%	17.5%	kg&u	781.285
8703.80	00.110	- - Used Battery Electric Vehicles	45%	20%	17.5%	kg&u	781.285
8703.90	00	- - Other					
8703.90	00.100	- - - FCEV (Fuel cell vehicles)	45%	20%	17.5%	kg&u	781.29
8703.90	00.110	- - - Used FCEV (Fuel cell vehicles)	45%	20%	17.5%	kg&u	781.29
8703.90	00.120	Solar powered vehicles	45%	20%	17.5%	kg&u	781.29
8703.90	00.130	- - - Used Solar powered vehicles	45%	20%	17.5%	kg&u	781.29
8703.90	00.140	- - - LPG powered vehicles	45%	20%	17.5%	kg&u	781.29
8703.90	00.150	- - - Used LPG powered vehicles	45%	20%	17.5%	kg&u	781.29
8703.90	00.160	- - - CNG powered vehicles	45%	20%	17.5%	kg&u	781.29
8703.90	00.170	- - - Used CNG powered vehicles	45%	20%	17.5%	kg&u	781.29
8703.90	00.900	- - - Other	45%	20%	17.5%	kg&u	781.29

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITCREV4
87.04		Motor vehicles for the transport of goods.					
8704.10	00.000	- Dumpers designed for off-highway use	10%		17.5%	kg&u	782.11
		- Other, with compression-ignition internal combustion piston engine (diesel or semi- diesel):					
8704.21	00	- - g.v.w not exceeding 5 tonnes:					
8704.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority					
8704.21	10.100	- - - g.v.w =< 5 tonnes and Chg Val =< $55,000.00	5%	62.77%	17.5%	kg&u	782.191
8704.21	10.110	g.v.w =< 5 tonnes and Chg Val > $55,000.00	5%	80.16%	17.5%	kg&u	782.191
8704.21	90	- - - Other					
8704.21	90.100	- - - g.v.w =< 5 tonnes and Chg Val =< $55,000.00	10%	62.77%	17.5%	kg&u	782.192
8704.21	90.110	- - - g.v.w =< 5 tonnes and Chg Val > $55,000.00	10%	80.16%	17.5%	kg&u	782.192
8704.22	00	- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:					
8704.22	10.000	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	10%	17.5%	kg&u	782.193
8704.22	90.000	- - - Other	10%	10%	17.5%	kg&u	782.194
8704.23	00	- - g.v.w exceeding 20 tonnes:					
8704.23	10.000	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	10%	17.5%	kg&u	782.195
8704.23	90.000	- - - Other	10%	10%	17.5%	kg&u	782.196
		- Other, with spark-ignition internal combustion piston engine:					
8704.31	00	- - g.v.w not exceeding 5 tonnes:					
8704.31	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority					
8704.31	10.100	- - - g.v.w =< 5 tonnes and Chg Val =< $55,000.00	5%	62.77%	17.5%	kg&u	782.197
8704.31	10.110	- - - g.v.w =< 5 tonnes and Chg Val > $55,000.00	5%	80.16%	17.5%	kg&u	782.197
8704.31	90	Other					
8704.31	90.100	- - - g.v.w =< 5 tonnes and Chg Val =< $55,000.00	10%	10%	17.5%	kg&u	782.198
8704.31	90.110	- - - g.v.w =< 5 tonnes and Chg Val > $55,000.00	10%	10%	17.5%	kg&u	782.198
8704.32	00	- - g.v.w exceeding 5 tonnes:					
8704.32	10.000	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	10%	17.5%	kg&u	782.1991
8704.32	90.000	- - - Other	10%	10%	17.5%	kg&u	782.1992
8704.90	00.000	- Other	10%	10%	17.5%	kg&u	782.1999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
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).					
8705.10	00.000	- Crane lorries	5%		17.5%	kg&u	782.21
8705.20	00.000	- Mobile drilling derricks	5%		17.5%	kg&u	782.23
8705.30	00.000	- Fire fighting vehicles	Free		17.5%	kg&u	782.25
8705.40	00.000	- Concrete-mixer lorries	5%		17.5%	kg&u	782.27
8705.90	00.000	- Other	5%		17.5%	kg&u	782.29
8706.00	00	Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.					
8706.00	10.000	- - - For the assembly of coaches and buses	5%		17.5%	kg&u	784.11
8706.00	20.000	- - - For the motor vehicles of heading 87.01, 87.04 or 87.05	5%		17.5%	kg&u	784.12
8706.00	90.000	- - - Other	20%		17.5%	kg&u	784.19
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.					
8707.10	00.000	- For the vehicles of heading 87.03	5%		17.5%	kg&u	784.21
8707.90	00	- Other:					
8707.90	10.000	- - - For coaches and bus bodies	5%		17.5%	kg&u	784.251
8707.90	90.000	- - - Other	5%		17.5%	kg&u	784.259
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.					
8708.10	00.000	- Bumpers and parts thereof	30%		17.5%	kg	784.31
		- Other parts and accessories of bodies (including cabs):					
8708.21	00.000	- - Safety Seat Belts	30%		17.5%	kg	784.321
8708.29	00.000	- - Other	30%		17.5%	kg	784.329
		- - Mounted brake linnings:					
8708.30	00	- - Brakes, servo-brakes and parts thereof					
8708.30	11.000	- - - For tractors (mounted brake linings)	5%		17.5%	kg	784.331
8708.30	19.000	- - - Other (mounted brake lining for other vehicles)	30%		17.5%	kg	784.332
8708.30	91.000	- - - For tractors	5%		17.5%	kg	784.3331
8708.30	99.000	- - - Other vehicles	30%		17.5%	kg	784.3339
8708.40	00	- Gear boxes and parts thereof:					
8708.40	10.000	- - - For tractors	5%		17.5%	kg	784.341
8708.40	90.000	- - - Other	30%		17.5%	kg	784.349
8708.50	00	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:					
8708.50	10.000	- - - For tractors	5%		17.5%	kg	784.351
8708.50	90.000	- - - Other	30%		17.5%	kg	784.359
8708.70	00	- Road wheels and parts and accessories thereof:			17.5%		
8708.70	10.000	- - - For tractors	5%		17.5%	kg	784.3911
8708.70	90.000	- - - Other	30%		17.5%	kg	784.3919

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8708.80	00	- Suspension systems and parts thereof (including shock-absorbers):					
8708.80	10.000	- - - For tractors	5%		17.5%	kg	784.3921
8708.80	90.000	- - - Other	30%		17.5%	kg	784.3929
		- Other parts and accessories:					
8708.91	00	- - Radiators and parts thereof:					
8708.91	10.000	- - - For tractors	5%		17.5%	kg	784.3931
8708.91	90.000	- - - Other	30%		17.5%	kg	784.3939
8708.92	00	- - Silencers (mufflers) and exhaust pipes; parts thereof:					
8708.92	10.000	- - - For tractors	5%		17.5%	kg	784.3941
8708.92	90.000	- - - Other	30%		17.5%	kg	784.3949
8708.93	00	- - Clutches and parts thereof:					
8708.93	10.000	- - - For tractors	5%		17.5%	kg	784.3951
8708.93	90.000	- - - Other	30%		17.5%	kg	784.3959
8708.94	00	- - Steering wheels, steering columns and steering boxes; parts thereof:					
8708.94	10.000	- - - For tractors	5%		17.5%	kg	784.3961
8708.94	90.000	- - - Other	30%		17.5%	kg	784.3969
8708.95	00.000	- - Safety airbags with inflator system; parts thereof	30%		17.5%	kg	784.397
8708.99	00	- - Other:					
8708.99	30.000	- - - Compressed Natural Gas (CNG) systems	30%		17.5%	kg	784.3992
8708.99	40.000	- - - Other, for tractors	5%		17.5%	kg	784.3991
8708.99	90.000	- - - Other	30%		17.5%	kg	784.3999
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					
8709.11	00.000	- - Electrical	5%		17.5%	kg&u	774.14
8709.19	00.000	- - Other	5%		17.5%	kg&u	774.15
8709.90	00.000	- Parts	5%		17.5%	kg	774.19
8710.00	00.000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	5%		17.5%	kg&u	891.11
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.					
8711.10	00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:					
8711.10	10.000	- - - For the transport of goods	5%		17.5%	kg&u	785.111
8711.10	90.000	- - - Other	20%		17.5%	kg&u	785.119

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8711.20	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:					
8711.20	10.000	- - - For the transport of goods	5%		17.5%	kg&u	785.131
8711.20	90.000	- - - Other	20%		17.5%	kg&u	785.139
8711.30	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:					
8711.30	10.000	- - - For the transport of goods	5%		17.5%	kg&u	785.151
8711.30	90.000	- - - Other	20%		17.5%	kg&u	785.159
8711.40	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:					
8711.40	10.000	- - - For the transport of goods	5%		17.5%	kg&u	785.161
8711.40	90.000	- - - Other	20%		17.5%	kg&u	785.169
8711.50	00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:					
8711.50	10.000	- - - For the transport of goods	5%		17.5%	kg&u	785.171
8711.50	90.000	- - - Other	20%		17.5%	kg&u	785.179
8711.60	00	- With electric motor for propulsion:					
8711.60	10.000	- - - For the transport of goods	5%		17.5%	kg&u	785.1911
8711.60	90.000	- - - Other	20%		17.5%	kg&u	785.1999
8711.90	00	- Other:					
8711.90	10.000	- - - For the transport of goods	5%		17.5%	kg&u	785.191
8711.90	90.000	- - - Other	20%		17.5%	kg&u	785.199
87.12		Bicycles and other cycles (including delivery tricycles), not motorised					
8712.00	10.000	--- For the transport of goods	5%		17.5%	kg&u	785.21
8713.10	00.000	- Not mechanically propelled	Free		17.5%	kg&u	785.311
8713.90	00.000	- Other	Free		17.5%	kg&u	785.319
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.					
8714.10	00.000	- Of motorcycles (including mopeds):	5%		17.5%	kg	785.35
8714.20	00.000	- Of carriages for disabled persons	Free		17.5%	kg	785.36
		- Other:					
8714.91	00.000	- - Frames and forks, and parts thereof	5%		17.5%	kg	785.371
8714.92	00.000	- - Wheel rims and spokes	5%		17.5%	kg	785.372
8714.93	00.000	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%		17.5%	kg	785.373
8714.94	00.000	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%		17.5%	kg	785.374

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EXCISE TAX	VAT RATE	UNIT	SITC REV 4
8714.95	00.000	- - Saddles	5%		17.5%	kg&u	785.375
8714.96	00.000	- - Pedals and crank-gear, and parts thereof	5%		17.5%	kg	785.376
8714.99	00.000	- - Other	5%		17.5%	kg	785.379
8715.00	00.000	Baby carriages and parts thereof.	5%		17.5%	kg	894.1
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.					
8716.10	00.000	- Trailers and semi-trailers of the caravan type, for housing or camping	20%		17.5%	kg&u	786.1
8716.20	00.000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%		17.5%	kg&u	786.21
		- Other trailers and semi-trailers for the transport of goods:					
8716.31	00.000	- - Tanker trailers and tanker semi-trailers	5%		17.5%	kg&u	786.22
8716.39	00.000	- - Other	5%		17.5%	kg&u	786.29
8716.40	00.000	- Other trailers and semi-trailers	5%		17.5%	kg&u	786.83
8716.80	00	- Other vehicles:					
8716.80	10.000	- - - Wheelbarrows	10%		17.5%	kg&u	786.851
8716.80	90.000	- - - Other	5%		17.5%	kg&u	786.859
8716.90	00	- Parts:					
8716.90	10.000	- - - Of wheelbarrows	10%		17.5%	kg	786.891
8716.90	90.000	- - - Other	5%		17.5%	kg	786.899

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

l. 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8801.00		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	20%	20%	kg and u	792.84
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.				
		- Helicopters:				
8802.11	00.000	- - Of an unladen weight not exceeding 2,000 kg	5%	17.5%	kg&u	792.11
8802.12	00.000	- - Of an unladen weight exceeding 2,000 kg	5%	17.5%	kg&u	792.15
8802.20	00.000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	17.5%	kg&u	792.2
8802.30	00.000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	17.5%	kg&u	792.3
8802.40	00.000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5%	17.5%	kg&u	792.4
8802.60	00.000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	5%	17.5%	kg&u	792.5
88.03		Parts of goods of heading 88.01 or 88.02.				
8803.10	00.000	- Propellers and rotors and parts thereof	5%	17.5%	kg	792.91
8803.20	00.000	- Under-carriages and parts thereof	5%	17.5%	kg	792.93
8803.30	00.000	- Other parts of aeroplanes or helicopters	5%	17.5%	kg	792.95
8803.90	00.000	- Other	5%	17.5%	kg	792.97
8804.00		Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5%	17.5%	kg	899.96
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.				
8805.10	00.000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5%	17.5%	kg	792.831
		- Ground flying trainers and parts thereof:				
8805.21	00.000	- - Air combat simulators and parts thereof	5%	17.5%	kg	792.833
8805.29	00.000	- - Other	5%	17.5%	kg	792.839

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.				
8901.10	00	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:				
8901.10	10.000	- - - Vessels exceeding 708 cubic metres	5%	17.5%	kg&u	793.281
8901.10	90.000	- - - Other	5%	17.5%	kg&u	793.289
8901.20	00	- Tankers:				
8901.20	10.000	- - - Vessels exceeding 708 cubic metres	5%	17.5%	kg&u	793.221
8901.20	90.000	- - - Other	5%	17.5%	kg&u	793.229
8901.30	00	- Refrigerated vessels, other than those of subheading 8901.20:				
8901.30	10.000	- - - Vessels exceeding 708 cubic metres	5%	17.5%	kg&u	793.261
8901.30	90.000	- - - Other	5%	17.5%	kg&u	793.269
8901.90	00	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods				
8901.90	10.000	- - - Vessels exceeding 708 cubic metres	5%	17.5%	kg&u	793.271
8901.90	90.000	- - - Other	5%	17.5%	kg&u	793.279
8902.00		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.				
8902.00	40.000	- - - Trawlers of any size	Free	17.5%	kg&u	793.242
8902.00	50.000	- - - Vessels exceeding 708 cubic metres, other than trawlers	Free	17.5%	kg&u	793.241
8902.00	80.000	- - - Other fishing vessels	Free	17.5%	kg&u	793.243
8902.00	90.000	- - - Other	Free	17.5%	kg&u	793.249
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.				
8903.10	00.000	- Inflatable	20%	17.5%	kg&u	793.11
		- Other:				
8903.91	00.000	- - Sailboats, with or without auxiliary motor	20%	17.5%	kg&u	793.12
8903.92	00.000	- - Motorboats, other than outboard motors boats	20%	17.5%	kg&u	793.191
8903.99	00.000	- - Other	20%	17.5%	kg	793.199
8904.00		Tugs and pusher craft.	5%	17.5%	kg&u	793.7
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.				
8905.10	00.000	- Dredgers	Free	17.5%	kg&u	793.51

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
8905.20	00.000	- Floating or submersible drilling or production platforms	Free	17.5%	kg&u	793.55
8905.90	00	- Other:				
8905.90	10.000	- - - House-boats	5%	17.5%	kg&u	793.591
8905.90	90.000	- - - Other	Free	17.5%	kg&u	793.599
89.06		Other vessels, including warships and lifeboats other than rowing boats.				
8906.10	00.000	- Warships	5%	17.5%	kg&u	793.292
8906.90	00.000	- Other	5%	17.5%	kg&u	793.299
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).				
8907.10	00.000	- Inflatable rafts	5%	17.5%	kg&u	793.91
8907.90	00	- Other:				
8907.90	10.000	- - - Buoys and beacons	Free	17.5%	kg&u	793.991
8907.90	90.000	- - - Other	5%	17.5%	kg&u	793.999
8908.00		Vessels and other floating structures for breaking up.	Free	17.5%	kg&u	793.3

SECTION XVIII

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

CHAPTER 90

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

Notes.

1. This Chapter does not cover:

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) 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);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) Pumps incorporating measuring devices, of heading 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;

(h) 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 remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

(l) Monopods, bipods, tripods and similar articles, of heading 96.20;

(m) Capacity measures, which are to be classified according to their constituent material; or

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes forfitting 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.

7. Heading 90.32 applies only to:

   (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to 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.

Additional CARICOM Guideline

Heading 90.06 does not cover digital cameras (85.25)

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
9001.10	00.000	- Optical fibres, optical fibre bundles and cables	5%	17.5%	kg	884.191
9001.20	00.000	- Sheets and plates of polarising material	5%	17.5%	kg	884.192
9001.30	00.000	- Contact lenses	Free	17.5%	kg&u	884.11
9001.40	00.000	- Spectacle lenses of glass	Free	17.5%	kg&u	884.15
9001.50	00.000	- Spectacle lenses of other materials	Free	17.5%	kg&u	884.17
		- Other:				
9001.90	10.000	- - - Colour filters for cameras	20%	17.5%	kg&u	884.193
9001.90	90.000	- - - Other	5%	17.5%	kg&u	884.199
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:				
9002.11	00.000	- - For cameras, projectors or photographic enlargers or reducers	20%	17.5%	kg	884.31
9002.19	00.000	- - Other	5%	17.5%	kg	884.32
9002.20	00	- Filters:				
9002.20	10.000	- - - For photographic or cinematographic apparatus (including projectors)	5%	17.5%	kg	884.331
9002.20	90.000	- - - Other	5%	17.5%	kg	884.339
		- Other:				
9002.90	10.000	- - - For photographic or cinematographic apparatus (including projectors)	5%	17.5%	kg	884.391
9002.90	90.000	- - Other	5%	17.5%	kg	884.399
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.				
		- Frames and mountings:				
9003.11	00.000	- - Of plastic	5%	17.5%	kg&u	884.211
9003.19	00.000	- - Of other materials	5%	17.5%	kg&u	884.219
9003.90	00.000	- Parts	5%	17.5%	kg	884.22
90.04		Spectacles, goggles and the like, corrective, protective or other.				
9004.10	00.000	- Sunglasses	20%	17.5%	kg&u	884.231
9004.90	00.000	- Other	20%	17.5%	kg&u	884.239
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.				
9005.10	00.000	- Binoculars	5%	17.5%	kg&u	871.11
9005.80	00	- Other instruments:				
9005.80	10.000	- - - Refracting telescopes (monoculars)	5%	17.5%	kg&u	871.151
9005.80	90.000	- - - Other	5%	17.5%	kg&u	871.159
9005.90	00	- Parts and accessories (including mountings):				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9005.90	10.000	- - - For refracting telescopes (binoculars and monoculars)	5%	17.5%	kg	871.191
9005.90	90.000	- - - Other	5%	17.5%	kg	871.199
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.				
9006.30	00.000	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	20%	17.5%	kg&u	881.113
9006.40	00.000	- Instant print cameras	25%	17.5%	kg&u	881.114
		- Other cameras:				
9006.51	00.000	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25%	17.5%	kg&u	881.115
9006.52	00.000	- - Other, for roll film of a width less than 35 mm	25%	17.5%	kg&u	881.116
9006.53	00.000	- - Other, for roll film of a width of 35 mm	25%	17.5%	kg&u	881.117
9006.59	00.000	- - Other	25%	17.5%	kg&u	881.119
		- Photographic flashlight apparatus and flashbulbs:				
9006.61	00.000	- - Discharge lamp (“electronic”) flashlight apparatus	20%	17.5%	kg&u	881.131
9006.69	00.000	- - Other	20%	17.5%	kg&u	881.139
		- Parts and accessories:				
9006.91	00.000	- - For cameras	20%	17.5%	kg	881.14
9006.99	00.000	- - Other	20%	17.5%	kg	881.15
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.				
9007.10	00.000	- Cameras	20%	17.5%	kg&u	881.21
9007.20	00	- Projectors:				
9007.20	10.000	- - - For film of less than 16 mm width or for double 8 mm film	20%	17.5%	kg&u	881.221
9007.20	90.000	- - - Other	20%	17.5%	kg&u	881.229
		- Parts and accessories:				
9007.91	00.000	- - For cameras	20%	17.5%	kg	881.23
9007.92	00.000	- - For projectors	20%	17.5%	kg	881.24
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.				
9008.50	00	- Projectors, enlargers and reducers:				
9008.50	10.000	- - - Photographic enlargers and reducers	20%	17.5%	kg&u	881.323
9008.50	20.000	- - - Slide projectors	5%	17.5%	kg&u	881.321
9008.50	30.000	- - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5%	17.5%	kg&u	881.322

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9008.50	90.000	- - - Other	5%	17.5%	kg&u	881.329
9008.90	00	- Parts and accessories:				
9008.90	10.000	- - - Of photographic enlargers and reducers	20%	17.5%	kg	881.341
9008.90	90.000	- - - Other	5%	17.5%	kg	881.349
[90.09]		Deleted				
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.				
9010.10	00.000	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	20%	17.5%	kg&u	881.351
9010.50	00.000	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	17.5%	kg&u	881.355
9010.60	00.000	- Projection screens	20%	17.5%	kg&u	881.356
9010.90	00.000	- Parts and accessories	20%	17.5%	kg	881.36
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.				
9011.10	00.000	- Stereoscopic microscopes	5%	17.5%	kg&u	871.41
9011.20	00.000	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5%	17.5%	kg&u	871.43
9011.80	00.000	- Other microscopes	5%	17.5%	kg&u	871.45
9011.90	00.000	- Parts and accessories	5%	17.5%	kg	871.49
90.12		Microscopes other than optical microscopes; diffraction apparatus.				
9012.10	00.000	- Microscopes other than optical microscopes; diffraction apparatus	5%	17.5%	kg&u	871.31
9012.90	00.000	- Parts and accessories	5%	17.5%	kg	871.39
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.				
9013.10	00.000	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5%	17.5%	kg & u	871.91
9013.20	00.000	- Lasers, other than laser diodes	5%	17.5%	kg&u	871.92
9013.80	00.000	- Other devices, appliances and instruments	5%	17.5%	kg&u	871.93
9013.90	00.000	- Parts and accessories	5%	17.5%	kg	871.99

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
90.14		Direction finding compasses; other navigational instruments and appliances.				
9014.10	00.000	- Direction finding compasses	5%	17.5%	kg&u	874.111
9014.20	00.000	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	17.5%	kg&u	874.112
9014.80	00.000	- Other instruments and appliances	5%	17.5%	kg	874.119
9014.90	00.000	- Parts and accessories	5%	17.5%	kg	874.12
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.				
9015.10	00.000	- Rangefinders	5%	17.5%	kg&u	874.131
9015.20	00.000	- Theodolites and tachymeters (tacheometers)	5%	17.5%	kg&u	874.132
9015.30	00.000	- Levels	5%	17.5%	kg&u	874.133
9015.40	00.000	- Photogrammetrical surveying instruments and appliances	5%	17.5%	kg	874.134
9015.80	00.000	- Other instruments and appliances	5%	17.5%	kg&u	874.139
9015.90	00.000	- Parts and accessories	5%	17.5%	kg	874.14
9016.00	00.000	Balances of a sensitivity of 5 cg or better, with or without weights.	5%	17.5%	kg	874.51
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, calipers), not specified or included elsewhere in this Chapter.				
9017.10	00.000	- Drafting tables and machines, whether or not automatic	5%	17.5%	kg&u	874.221
9017.20	00.000	- Other drawing, marking-out or mathematical calculating instruments	5%	17.5%	kg&u	874.229
9017.30	00.000	- Micrometers, calipers and gauges	5%	17.5%	kg&u	874.231
9017.80	00.000	- Other instruments	5%	17.5%	kg&u	874.239
9017.90	00.000	- Parts and accessories	5%	17.5%	kg	874.24
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.				
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):				
9018.11	00.000	- - Electro-cardiographs	10%	17.5%	kg&u	774.11
9018.12	00.000	- - Ultrasonic scanning apparatus	10%	17.5%	kg&u	774.121
9018.13	00.000	- - Magnetic resonance imaging apparatus	10%	17.5%	kg&u	774.122

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9018.14	00.000	- - Scintigraphic apparatus	10%	17.5%	kg&u	774.123
9018.19	00.000	- - Other	10%	17.5%	kg&u	774.129
9018.20	00.000	- Ultra-violet or infra-red ray apparatus	10%	17.5%	kg	774.13
		- Syringes, needles, catheters, cannulae and the like:				
9018.31	00.000	- - Syringes, with or without needles	10%	17.5%	kg&u	872.211
9018.32	00.000	- - Tubular metal needles and needles for sutures	10%	17.5%	kg	872.212
9018.39	00.000	- - Other	10%	17.5%	kg&u	872.219
		- Other instruments and appliances, used in dental sciences:				
9018.41	00.000	- - Dental drill engines, whether or not combined on a single base with other dental equipment	10%	17.5%	kg&u	872.11
9018.49	00.000	- - Other	10%	17.5%	kg&u	872.19
9018.50	00.000	- Other ophthalmic instruments and appliances	10%	17.5%	kg	872.25
9018.90	00.000	- Other instruments and appliances	10%	17.5%	kg&u	872.29
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.				
9019.10	00.000	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	17.5%	kg	872.31
9019.20	00.000	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	17.5%	kg	872.33
9020.00	00.000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10%	17.5%	kg	872.35
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.				
9021.10	00.000	- Orthopaedic or fracture appliances	Free	17.5%	kg	899.63
		- Artificial teeth and dental fittings:				
9021.21	00.000	- - Artificial teeth	10%	17.5%	kg	899.651
9021.29	00.000	- - Other	10%	17.5%	kg	899.659
		- Other artificial parts of the body:				
9021.31	00.000	- - Artificial joints	Free	17.5%	kg	899.661
9021.39	00.000	- - Other	Free	17.5%	kg	899.669
9021.40	00.000	- Hearing aids, excluding parts and accessories	Free	17.5%	kg&u	899.61
9021.50	00.000	- Pacemakers for stimulating heart muscles,excluding parts and accessories	Free	17.5%	kg&u	899.67
9021.90	00.000	- Other	Free	17.5%	kg	899.69

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
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 radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.				
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:				
9022.12	00.000	- - Computed tomography apparatus	10%	17.5%	kg&u	774.211
9022.13	00.000	- - Other, for dental uses	10%	17.5%	kg&u	774.212
9022.14	00.000	- - Other, for medical, surgical or veterinary uses	10%	17.5%	kg&u	774.213
9022.19	00.000	- - For other uses	10%	17.5%	kg&u	774.219
		- 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:				
9022.21	00.000	- - For medical, surgical, dental or veterinary uses	10%	17.5%	kg&u	774.221
9022.29	00.000	- - For other uses	10%	17.5%	kg&u	774.229
9022.30	00.000	- X-ray tubes	10%	17.5%	kg&u	774.23
9022.90	00.000	- Other, including parts and accessories	10%	17.5%	kg	774.29
9023.00	00.000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	17.5%	kg	874.52
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).				
9024.10	00.000	- Machines and appliances for testing metals	5%	17.5%	kg&u	874.531
9024.80	00.000	- Other machines and appliances	5%	17.5%	kg&u	874.539
9024.90	00.000	- Parts and accessories	5%	17.5%	kg&u	874.54
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.				
		- Thermometers and pyrometers, not combined with other instruments:				
9025.11	00.000	- - Liquid-filled, for direct reading	5%	17.5%	kg&u	874.551
9025.19	00.000	- - Other	5%	17.5%	kg&u	874.552
9025.80	00	- Other instruments:				
9025.80	10.000	- - - Barometers, not combined with other instruments	5%	17.5%	kg&u	874.553
9025.80	90.000	- - - Other	5%	17.5%	kg&u	874.559

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9025.90	00.000	- Parts and accessories	5%	17.5%	kg	874.56
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.				
9026.10	00.000	- For measuring or checking the flow or level of liquids	5%	17.5%	kg&u	874.31
9026.20	00.000	- For measuring or checking pressure	5%	17.5%	kg&u	874.35
9026.80	00.000	- Other instruments or apparatus	5%	17.5%	kg&u	874.37
9026.90	00.000	- Parts and accessories	5%	17.5%	kg	874.39
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.				
9027.10	00.000	- Gas or smoke analysis apparatus	5%	17.5%	kg&u	874.41
9027.20	00.000	- Chromatographs and electrophoresis instruments	5%	17.5%	kg&u	874.42
9027.30	00.000	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	17.5%	kg&u	874.43
9027.50	00.000	- Other instruments and apparatus using optical radiations (UV, visible, IR)	5%	17.5%	kg&u	874.45
9027.80	00.000	- Other instruments and apparatus	5%	17.5%	kg&u	874.46
9027.90	00.000	- Microtomes; parts and accessories	5%	17.5%	kg	874.49
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.				
9028.10	00.000	- Gas meters	5%	17.5%	kg&u	873.11
9028.20	00.000	- Liquid meters	5%	17.5%	kg&u	873.13
9028.30	00.000	- Electricity meters	5%	17.5%	kg&u	873.15
9028.90	00.000	- Parts and accessories	5%	17.5%	kg	873.19
90.29		Revolution counters, production counters,				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.				
9029.10	00	- Revolution counters, production counters,taximeters, mileometers, pedometers and the like				
9029.10	10.000	Pedometers	5%	17.5%	kg&u	873.21
9029.10	90.000	Other revolution counters, production counters,taximeters, mileometers, pedometers and the like	5%	17.5%	kg&u	873.21
9029.20	00.000	- Speed indicators and tachometers; stroboscopes	5%	17.5%	kg&u	873.25
9029.90	00.000	- Parts and accessories	5%	17.5%	kg	873.29
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 ionizing radiations.				
9030.10	00.000	- Instruments and apparatus for measuring or detecting ionizing radiations	5%	17.5%	kg&u	874.71
9030.20	00.000	- Oscilloscopes and oscillographs	5%	17.5%	kg&u	874.73
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:				
9030.31	00.000	- - Multimeters, without a recording device	5%	17.5%	kg&u	874.751
9030.32	00.000	- - Multimeters with a recording device	5%	17.5%	kg&u	874.783
9030.33	00.000	- - Other, without a recording device	5%	17.5%	kg&u	874.759
9030.39	00.000	- - Other, with a recording device	5%	17.5%	kg&u	874.784
9030.40	00.000	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5%	17.5%	kg&u	874.77
		- Other instruments and apparatus:				
9030.82	00.000	- - For measuring or checking semiconductor wafersor devices	5%	17.5%	kg&u	874.781
9030.84	00.000	- - Other, with a recording device	5%	17.5%	kg&u	874.782
9030.89	00.000	- - Other	5%	17.5%	kg&u	874.789
9030.90	00.000	- Parts and accessories	5%	17.5%	kg	874.79
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.				
9031.10	00.000	- Machines for balancing mechanical parts	5%	17.5%	kg&u	874.251
9031.20	00.000	- Test benches	5%	17.5%	kg&u	874.252
		- Other optical instruments and appliances:				
9031.41	00.000	- - For inspecting semiconductor wafers or devices orfor inspecting photomasks or reticles used inmanufacturing semiconductor devices	5%	17.5%	kg&u	874.254
9031.49	00.000	- - Other	5%	17.5%	kg&u	874.255
9031.80	00.000	- Other instruments, appliances and machines	5%	17.5%	kg&u	874.259
9031.90	00.000	- Parts and accessories	5%	17.5%	kg	874.26

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
90.32		Automatic regulating or controlling instruments and apparatus.				
9032.10	00.000	- Thermostats	5%	17.5%	kg&u	874.61
9032.20	00.000	- Manostats	5%	17.5%	kg&u	874.63
		- Other instruments and apparatus:				
9032.81	00.000	- - Hydraulic or pneumatic	5%	17.5%	kg&u	874.651
9032.89	00.000	- - Other	5%	17.5%	kg&u	874.659
9032.90	00.000	- Parts and accessories	5%	17.5%	kg	874.69
9033.00	00.000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	5%	17.5%	kg	874.9

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:

   (a) Clock or watch glasses or weights (classified according to their constituent material);

   (b) Watch chains (heading 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 No. 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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:				
9101.11	00.000	- - With mechanical display only	50%	17.5%	kg&u	885.311
9101.19	00.000	- - Other	50%	17.5%	kg&u	885.319
		- Other wrist-watches, whether or not incorporating a stop-watch facility:				
9101.21	00.000	- - With automatic winding	50%	17.5%	kg&u	885.321
9101.29	00.000	- - Other	50%	17.5%	kg&u	885.329
		- Other:				
9101.91	00.000	- - Electrically operated	50%	17.5%	kg&u	885.391
9101.99	00.000	- - Other	50%	17.5%	kg&u	885.399
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:				
9102.11	00.000	- - With mechanical display only	50%	17.5%	kg&u	885.411
9102.12	00.000	- - With opto-electronic display only	50%	17.5%	kg&u	885.412
9102.19	00.000	- - Other	50%	17.5%	kg&u	885.419
		- Other wrist-watches, whether or not incorporating a stop-watch facility:				
9102.21	00.000	- - With automatic winding	50%	17.5%	kg&u	885.421
9102.29	00.000	- - Other	50%	17.5%	kg&u	885.429
		- Other:				
9102.91	00.000	- - Electrically operated	50%	17.5%	kg&u	885.491
9102.99	00.000	- - Other	50%	17.5%	kg&u	885.499
91.03		Clocks with watch movements, excluding clocks of heading 91.04.				
9103.10	00.000	- Electrically operated	50%	17.5%	kg&u	885.72
9103.90	00.000	- Other	50%	17.5%	kg&u	885.73
9104.00		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	50%	17.5%	kg&u	885.71
91.05		Other clocks.				
		- Alarm clocks:				
9105.11	00.000	- - Electrically operated	50%	17.5%	kg&u	885.74
9105.19	00.000	- - Other	50%	17.5%	kg&u	885.75
		- Wall clocks:				
9105.21	00.000	- - Electrically operated	50%	17.5%	kg&u	885.76
9105.29	00.000	- - Other	50%	17.5%	kg&u	885.77

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Other:				
9105.91	00.000	- - Electrically operated	50%	17.5%	kg&u	885.78
9105.99	00.000	- - Other	50%	17.5%	kg&u	885.79
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).				
9106.10	00.000	- Time-registers; time-recorders	5%	17.5%	kg&u	885.941
9106.90	00.000	- Other	5%	17.5%	kg&u	885.949
9107.00	00.000	Time switches with clock or watch movement or with synchronous motor.	5%	17.5%	kg&u	885.95
91.08		Watch movements, complete and assembled.				
		- Electrically operated:				
9108.11	00.000	- - With mechanical display only or with a device to which a mechanical display can be incorporated.	40%	17.5%	kg&u	885.511
9108.12	00.000	- - With opto-electronic display only	40%	17.5%	kg&u	885.512
9108.19	00.000	- - Other	40%	17.5%	kg&u	885.519
9108.20	00.000	- With automatic winding	40%	17.5%	kg&u	885.521
9108.90	00.000	- Other	40%	17.5%	kg&u	885.529
91.09		Clock movements, complete and assembled.				
9109.10	00.000	- Electrically operated	5%	17.5%	kg&u	885.963
9109.90	00.000	- Other	5%	17.5%	kg&u	885.969
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:				
9110.11	00.000	- - Complete movements, unassembled or partly assembled (movement sets)	30%	17.5%	kg&u	885.981
9110.12	00.000	- - Incomplete movements, assembled	30%	17.5%	kg	885.982
9110.19	00.000	- - Rough movements	30%	17.5%	kg	885.983
9110.90	00.000	- Other	5%	17.5%	kg	885.989
91.11		Watch cases and parts thereof				
9111.10	00.000	- Cases of precious metal or of metal clad with precious metal	5%	17.5%	kg&u	885.911
9111.20	00.000	- Cases of base metal, whether or not gold-or silver-plated	5%	17.5%	kg&u	885.912
9111.80	00.000	- Other cases	5%	17.5%	kg&u	885.913
9111.90	00.000	- Parts	5%	17.5%	kg	885.914
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.				
9112.20	00.000	- Cases	5%	17.5%	kg&u	885.974

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9112.90	00.000	- Parts	5%	17.5%	kg	885.973
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.				
9113.10	00.000	- Of precious metal or of metal clad with precious metal	60%	17.5%	kg	885.921
9113.20	00.000	- Of base metal, whether or not gold-or silver-plated	20%	17.5%	kg	885.922
9113.90	00.000	- Other	20%	17.5%	kg	885.93
91.14		Other clock or watch parts.				
9114.10	00.000	- Springs, including hair-springs	5%	17.5%	kg	885.991
9114.30	00.000	- Dials	5%	17.5%	kg	885.993
9114.40	00.000	- Plates and bridges	5%	17.5%	kg	885.994
9114.90	00	- Other:				
9114.90	10.000	- - Clock parts	5%	17.5%	kg	885.995
9114.90	90.000	- - Watch parts	5%	17.5%	kg	885.996

CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Chapter does not cover :

   (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

   (c) Toy instruments or apparatus (heading 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).

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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.				
9201.10	00.000	- Upright pianos	10%	17.5%	kg&u	898.131
9201.20	00.000	- Grand pianos	10%	17.5%	kg&u	898.132
9201.90	00.000	- Other	10%	17.5%	kg&u	898.139
92.02		Other string musical instruments (for example, guitars, violins, harps).				
9202.10	00.000	- Played with a bow	10%	17.5%	kg&u	898.151
9202.90	00.000	- Other	10%	17.5%	kg&u	898.159
[92.03]		Deleted				
[92.04]		Deleted				
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.				
9205.10	00.000	- Brass-wind instruments.	10%	17.5%	kg&u	898.231.
9205.90	00	- Other:				
9205.90	10.000	- - - Harmoniums	10%	17.5%	kg&u	898.232
9205.90	20.000	- - - Mouth organs	10%	17.5%	kg&u	898.233
9205.90	90.000	- - - Other	10%	17.5%	kg&u	898.239
9206.00		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).				
9206.00	10.000	- - - Steel band instruments	20%	17.5%	kg&u	898.241
9206.00	90.000	- - - Other	10%	17.5%	kg&u	898.249
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).				
9207.10	00.000	- Keyboard instruments, other than accordions	10%	17.5%	kg&u	898.25
9207.90	00.000	- Other	10%	17.5%	kg&u	898.26
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 kind; whistles, call horns and other mouth-blown sound signalling instruments.				
9208.10	00.000	- Musical boxes	10%	17.5%	kg&u	898.291
9208.90	00.000	- Other	10%	17.5%	kg&u	898.299

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.				
9209.30	00.000	- Musical instrument strings	10%	17.5%	kg&u	898.93
		- Other:				
9209.91	00.000	- - Parts and accessories for pianos	10%	17.5%	kg	898.94
9209.92	00.000	- - Parts and accessories for the musical instruments of heading 92.02	10%	17.5%	kg	898.95
9209.94	00.000	- - Parts and accessories for the musical instruments of heading 92.07	10%	17.5%	kg	898.97
9209.99	00.000	- - Other	10%	17.5%	kg	898.99

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) Partsof 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 and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys (Chapter 95); or

(f) Collectors' pieces or antiques (heading 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.				
9301.10	00.000	- Artillery weapons (for example, guns, howitzers and mortars)	20%	17.5%	kg&u	891.124
9301.20	00.000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	17.5%	kg&u	891.121
9301.90	00.000	- Other	20%	17.5%	kg&u	891.129
9302.00		Revolvers and pistols, other than those of heading 93.03 or 93.04.	70%	17.5%	kg&u	891.14
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).				
9303.10	00.000	- Muzzle-loading firearms	70%	17.5%	kg&u	891.311
9303.20	00.000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	70%	17.5%	kg&u	891.312
9303.30	00.000	- Other sporting, hunting or target-shooting rifles	70%	17.5%	kg&u	891.313
9303.90	00	- Other:				
9303.90	10.000	- - - Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	17.5%	kg&u	891.314
9303.90	90.000	- - - Other	70%	17.5%	kg&u	891.319
9304.00	00.000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	70%	17.5%	kg&u	891.39
93.05		Parts and accessories of articles of headings 93.01 to 93.04.				
9305.10	00.000	- Of revolvers or pistols	70%	17.5%	kg	891.91
9305.20	00.000	- Of shotguns or rifles of heading 93.03	70%	17.5%	kg	891.95
		- Other:				
9305.91	00.000	- - Of military weapons of heading 93.01	70%	17.5%	kg	891.991
9305.99	00.000	- - Other	70%	17.5%	kg	891.999
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.				
		- Shotgun cartridges and parts thereof; air gun pellets:				
9306.21	00.000	- - Cartridges	20%	17.5%	kg	891.22
9306.29	00	- - Other:				
9306.29	10.000	- - - Parts	5%	17.5%	kg	891.231
9306.29	90.000	- - - Other	20%	17.5%	kg	891.239

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9306.30	00	- Other cartridges and parts thereof:				
9306.30	10.000	- - - Cartridges for riveting or similar tools or for captive-bolt humane killers	5%	17.5%	kg	891.242
9306.30	20.000	- - - Parts of the cartridges of subheading 9306.30.10	5%	17.5%	kg	891.241
9306.30	90.000	- - - Other	20%	17.5%	kg	891.249
9306.90	00.000	- Other	20%	17.5%	kg	891.29
9307.00	00.000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	17.5%	kg	891.13

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes.

1. This Chapter does not cover :

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 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;

(g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 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;

(ij) 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.				
9401.10	00.000	- Seats of a kind used for aircraft	20%	17.5%	kg&u	821.11
9401.20	00	- Seats of a kind used for motor vehicles:				
9401.20	10.000	- - - Seats of a kind used for motor vehicles as a child restraint	5%	17.5%	kg&u	821.121
9401.20	90.000	- - - Other seats of a kind used for motor vehicles	20%	17.5%	kg&u	821.129
9401.30	00.000	- Swivel seats with variable height adjustment	20%	17.5%	kg&u	821.14
9401.40	00.000	- Seats other than garden seats or camping equipment, convertible into beds	20%	17.5%	kg&u	821.15
		- Seats of cane, osier, bamboo or similar materials:				
9401.52	00.000	- - Of bamboo	20%	17.5%	kg&u	821.133
9401.53	00.000	- - Of rattan	20%	17.5%	kg&u	821.134
9401.59	00.000	- - Other	20%	17.5%	kg&u	821.139
		- Other seats, with wooden frames:				
9401.61	00	- - Upholstered				
9401.61	00.100	- - - Upholstered high chair and booster seats	20%	17.5%	kg&u	821.161
9401.61	00.900	- - - Other upholstered	20%	17.5%	kg&u	821.161
9401.69	00	- - Other				
9401.69	00.100	- - - Other high chair and booster seats	20%	17.5%	kg&u	821.169
9401.69	00.900	- - Other	20%	17.5%	kg&u	821.169
		- Other seats, with metal frames:				
9401.71	00.000	- - Upholstered	20%	17.5%	kg&u	821.171
9401.79	00.000	- - Other	20%	17.5%	kg&u	821.179
9401.80	00	- Other seats				
9401.80	00.100	- - - Other seats (excl high chairs , booster seats, plastic moulded chairs and baby car seats	20%	17.5%	kg&u	821.18
9401.80	00.900	- Other seats	20%	17.5%	kg&u	821.18
9401.90	00.000	- Parts	20%	17.5%	kg	821.19
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.				
9402.10	00.000	- Dentists', barbers' or similar chairs and parts thereof	10%	17.5%	kg	872.41
9402.90	00.000	- Other	10%	17.5%	kg	872.49
94.03		Other furniture and parts thereof.				
9403.10	00.000	- Metal furniture of a kind used in offices	10%	17.5%	kg	821.31
9403.20	00	- Other metal furniture:				
9403.20	10.000	- - - Of a kind used in schools, churches and laboratories	20%	17.5%	kg	821.391
9403.20	90.000	- - - Other	20%	17.5%	kg	821.399
9403.30	00.000	- Wooden furniture of a kind used in offices	10%	17.5%	kg&u	821.51
9403.40	00.000	- Wooden furniture of a kind used in the kitchen	20%	17.5%	kg&u	821.53
9403.50	00.000	- Wooden furniture of a kind used in the bedroom	20%	17.5%	kg&u	821.55
9403.60	00	- Other wooden furniture:				
9403.60	10.000	- - - Of a kind used in schools, churches and laboratories	20%	17.5%	kg&u	821.591
9403.60	90	- - - Other				
9403.60	90.100	- - - Other furniture (excluding playpens, changing tables, and checkout counters)	20%	17.5%	kg&u	821.599
9403.60	90.900	- - - Other	20%	17.5%	kg&u	821.599
9403.70	00	- Furniture of plastics:				
9403.70	10.000	- - - Of a kind used in offices	10%	17.5%	kg	821.711
9403.70	20.000	- - - Of a kind used in schools, churches and laboratories	20%	17.5%	kg	821.712
9403.70	90.000	- - - Other	20%	17.5%	kg	821.719

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
		- Furniture of other materials, including cane, osier, bamboo or similar materials:				
9403.82	00	- - Of bamboo:				
9403.82	10.000	- - - Of a kind used in offices	10%	17.5%	kg	821.7911
9403.82	20.000	- - - Of a kind used in schools, churches and laboratories	20%	17.5%	kg	821.7912
9403.82	90.000	- - - Other	20%	17.5%	kg	821.7919
9403.83	00	- - Of rattan:				
9403.83	10.000	- - - Of a kind used in offices	10%	17.5%	kg	821.7921
9403.83	20.000	- - - Of a kind used in schools, churches and laboratories	20%	17.5%	kg	821.7922
9403.83	90.000	- - - Other	20%	17.5%	kg	821.7929
		- - Other:				
9403.89	10.000	- - - Of a kind used in offices	10%	17.5%	kg	821.7981
9403.89	20.000	- - - Of a kind used in schools, churches and laboratories	20%	17.5%	kg	821.7982
9403.89	90.000	- - - Other	20%	17.5%	kg	821.7989
9403.90	00.000	- Parts	20%	17.5%	kg	821.8
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.				
9404.10	00.000	- Mattress supports	20%	17.5%	kg&u	821.21
		- Mattresses:			kg&u	
9404.21	00.000	- - Of cellular rubber or plastics, whether or not covered	20%	17.5%	kg&u	821.23
9404.29	00.000	- - Of other materials	20%	17.5%	kg&u	821.25
9404.30	00.000	- Sleeping bags	20%	17.5%	kg&u	821.27
9404.90	00.000	- Other	20%	17.5%	kg&u	821.29
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.				
9405.10	00.000	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	17.5%	kg&u	813.11
9405.20	00.000	- Electric table, desk, bedside or floor-standing lamps	20%	17.5%	kg&u	813.13
9405.30	00.000	- Lighting sets of a kind used for Christmas trees	20%	17.5%	kg&u	894.41

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9405.40	00.000	- Other electric lamps and lighting fittings	20%	17.5%	kg	813.15
9405.50	00.000	- Non-electrical lamps and lighting fittings	20%	17.5%	kg	813.17
9405.60	00.000	- Illuminated signs, illuminated name-plates and the like	20%	17.5%	kg&u	813.2
		- Parts:				
9405.91	00.000	- - Of glass	20%	17.5%	kg	813.91
9405.92	00.000	- - Of plastics	20%	17.5%	kg	813.92
9405.99	00.000	- - Other	20%	17.5%	kg	813.99
94.06		Prefabricated buildings.				
9406.10	00.000	- Of wood	10%	17.5%	kg	811.01
9406.90	00	- Other:				
9406.90	10.000	- - - Mainly of aluminium	5%	17.5%	kg	811.02
9406.90	20.000	- - - Mainly of steel	5%	17.5%	kg	811.03
9406.90	90.000	- - - Other	5%	17.5%	kg	811.09

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02,43.03 or 43.04;

(e) 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);

(f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

(ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading 83.06;

(m) 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, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(n) Children's bicycles (heading 87.12);

(o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(p) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

(q) Decoy calls or whistles (heading 92.08);

(r) Arms or other articles of Chapter 93;

(s) Electric garlands of all kinds (heading 94.05);

(t) Monopods, bipods, tripods and similar articles (heading 96.20);

(u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(v) 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 indentifiable 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).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
[95.01]		Deleted – (In Nomenclature)				
[95.02]		Deleted – (In Nomenclature)				
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.				
9503.00	10.000	- - - Tricycles, scooters, pedal cars and similar wheeled toys	20%	17.5%	kg	894.211
9503.00	20.000	- - - Dolls' carriages	20%	17.5%	kg	894.212
9503.00	30.000	- - - Dolls	20%	17.5%	kg	894.22
9503.00	40.000	- - - Reduced-size (scale) models and similar recreational models	20%	17.5%	kg&u	894.24
9503.00	50.000	- - - Puzzles of all kinds	20%	17.5%	kg&u	894.27
9503.00	90.000	- - - Other toys	20%	17.5%	kg&u	894.29
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.				
9504.20	00.000	- Articles and accessories for billiards of all kinds	20%	17.5%	kg	894.33
9504.30	00.000	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	20%	17.5%	kg&u	894.35
9504.40	00.000	- Playing cards	20%	17.5%	kg&u	894.37
9504.50	00.000	- Video game consoles and machines, other than those of subheading 9504.30	20%	17.5%	kg&u	894.311
9504.90	00	- Other:				
9504.90	10.000	- - - Complete games of draught and chess	20%	17.5%	kg&u	894.391
9504.90	90.000	- - - Other	20%	17.5%	kg&u	894.399
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.				
9505.10	00	- Articles for Christmas festivities:				
9505.10	10.000	- - - Artificial Christmas trees	20%	17.5%	kg	894.451
9505.10	90.000	- - - Other	20%	17.5%	kg	894.459
9505.90	00.000	- Other	20%	17.5%	kg	894.49
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:				
9506.11	00.000	- - Skis	10%	17.5%	kg&2u	894.731
9506.12	00.000	- - Ski-fastenings (ski-bindings)	10%	17.5%	kg	894.732
9506.19	00.000	- - Other	10%	17.5%	kg	894.739
		- Water-skis, surf-boards, sailboards and other water-sport equipment:				
9506.21	00.000	- - Sailboards	10%	17.5%	kg&u	894.741

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9506.29	00.000	- - Other	10%	17.5%	kg&u	894.749
		- Golf clubs and other golf equipment:				
9506.31	00.000	- - Clubs, complete	10%	17.5%	kg&u	894.751
9506.32	00.000	- - Balls	10%	17.5%	kg&u	894.752
9506.39	00.000	- - Other	10%	17.5%	kg	894.759
9506.40	00.000	- Articles and equipment for table-tennis	10%	17.5%	kg	894.791
		- Tennis, badminton or similar rackets, whether or not strung:				
9506.51	00.000	- - Lawn-tennis rackets, whether or not strung	10%	17.5%	kg&u	894.761
9506.59	00.000	- - Other	10%	17.5%	kg&u	894.769
		- Balls, other than golf balls and table-tennis balls:				
9506.61	00.000	- - Lawn-tennis balls	10%	17.5%	kg&u	894.792
9506.62	00	- - Inflatable:				
9506.62	10.000	- - - For soccer	10%	17.5%	kg&u	894.7931
9506.62	90.000	- - - Other	10%	17.5%	kg&u	894.7939
9506.69	00.000	- - Other	10%	17.5%	kg&u	894.794
9506.70	00.000	- Ice skates and roller skates, including skating boots with skates attached	10%	17.5%	kg&2u	894.72
		- Other:				
9506.91	00	- - Articles and equipment for general physical exercise, gymnastics or athletics:				
9506.91	10.000	- - - For gymnastics	10%	17.5%	kg	894.781
9506.91	20.000	- - - For athletics	10%	17.5%	kg	894.782
9506.91	90.000	- - - Other	10%	17.5%	kg	894.789
9506.99	00	- - Other:				
9506.99	10.000	- - - For cricket, other than cricket balls	10%	17.5%	kg	894.795
9506.99	20.000	- - - For soccer, other than soccer balls	10%	17.5%	kg	894.796
9506.99	30.000	- - - For lawn tennis, other than tennis rackets and balls	10%	17.5%	kg	894.797
9506.99	40.000	- - - Swimming pools and paddling pools	20%	17.5%	kg	894.798
9506.99	90.000	- - - For other sports or outdoor games	10%	17.5%	kg	894.799
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.				
9507.10	00.000	- Fishing rods	Free	17.5%	kg&u	894.711
9507.20	00.000	- Fish-hooks, whether or not snelled	Free	17.5%	kg	894.712
9507.30	00.000	- Fishing reels	Free	17.5%	kg&u	894.713
9507.90	00	- Other:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9507.90	10.000	- - - Other fishing tackle	Free	17.5%	kg&u	894.714
9507.90	90.000	- - - Other	20%	17.5%	kg&u	894.719
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling theatres.				
9508.10	00.000	- Travelling circuses and travelling menageries	20%	17.5%	kg	694.61
9508.90	00.000	- Other	20%	17.5%	kg	694.62

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes.

1. This Chapter does not cover:

   (a) Pencils for cosmetic or toilet uses (Chapter 33);

   (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

   (c) Imitation jewellery (heading 71.17);

   (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 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);

   (ij) Articles of Chapter 93 (arms and parts thereof);

   (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

   (l) Articles of Chapter 95 (toys, games, sports requisites); or

   (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 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 division in

brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of headings 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). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi- precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).				
9601.10	00.000	- Worked ivory and articles of ivory	20%	17.5%	kg	899.111
9601.90	00	- Other:				
9601.90	10.000	- - - Articles	20%	17.5%	kg	899.112
9601.90	90.000	- - - Animal carving material	20%	17.5%	kg	899.119
9602.00		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.				
9602.00	10.000	- Articles	20%	17.5%	kg	899.191
9602.00	90.000	- Other	20%	17.5%	kg	899.199
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).				
9603.10	00.000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	17.5%	kg&u	899.721
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:				
9603.21	00.000	- - Tooth brushes, including dental-plate brushes	20%	17.5%	kg&u	899.722
9603.29	00	- - Other				
9603.29	00.100	Hair brushes	20%	17.5%	kg&u	899.723
9603.29	00.900	Other brushes	20%	17.5%	kg&u	899.723
9603.30	00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:				
9603.30	10.000	- - - Artists' brushes	5%	17.5%	kg&u	899.724
9603.30	20.000	- - - Writing brushes	5%	17.5%	kg&u	899.725
9603.30	90.000	- - - Other	20%	17.5%	kg&u	899.726
9603.40	00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:				
9603.40	20.000	- - - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30)	15%	17.5%	kg&u	899.7272
9603.40	30.000	- - - Paint pads and rollers	15%	17.5%	kg&u	899.7273
9603.50	00.000	- Other brushes constituting parts of machines, appliances or vehicles	5%	17.5%	kg&u	899.728
9603.90	00	- Other:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9603.90	10.000	- - - Feather dusters	20%	17.5%	kg&u	899.7291
9603.90	20.000	- - - Scrubbing brushes	20%	17.5%	kg&u	899.7292
9603.90	30.000	- - - Brooms and mops for sweeping roads and floors	20%	17.5%	kg&u	899.7293
960390	30.100	Sponge mops	20%	17.5%	kg&u	899.7293
960390	30.900	Other brooms and mops for weeping roads and floors	20%	17.5%	kg&u	899.7293
9603.90	40.000	- - - Other brushes for household use	20%	17.5%	kg&u	899.7294
9603.90	50.000	- - - Prepared knots and tufts for broom or brush making	15%	17.5%	kg&u	899.7295
9603.90	90.000	- - - Other	5%	17.5%	kg&u	899.7299
9604		Hand sieves and hand riddles.				
9604.00	10.000	- - - Hand sieves	5%	17.5%	kg&u	899.811
9604.00	20.000	- - - Hand riddles	5%	17.5%	kg&u	899.812
9605.00	00.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20%	17.5%	kg&u	831.3
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.				
9606.10	00.000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	5%	17.5%	kg	899.831
		- Buttons:				
9606.21	00.000	- - Of plastics, not covered with textile material	5%	17.5%	kg	899.832
9606.22	00.000	- - Of base metal, not covered with textile material	5%	17.5%	kg	899.833
9606.29	00.000	- - Other	5%	17.5%	kg	899.839
9606.30	00.000	- Button moulds and other parts of buttons; button blanks	5%	17.5%	kg	899.84
96.07		Slide fasteners and parts thereof.				
		- Slide fasteners:				
9607.11	00.000	- - Fitted with chain scoops of base metal	15%	17.5%	kg	899.851
9607.19	00.000	- - Other	15%	17.5%	kg	899.859
9607.20	00	- Parts:				
9607.20	10.000	- - - Continuous chain	5%	17.5%	kg	899.861
9607.20	90.000	- - - Other	5%	17.5%	kg	899.869
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.				
9608.10	00.000	- Ball point pens	20%	17.5%	kg&u	895.211

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9608.20	00.000	- Felt tipped and other porous-tipped pens and markers	20%	17.5%	kg&u	895.212
9608.30	00.000	- Fountain pens, stylograph pens and other pens:	20%	17.5%	kg&u	895.214
9608.40	00.000	- Propelling or sliding pencils	20%	17.5%	kg&u	895.215
9608.50	00.000	- Sets of articles from two or more of the foregoing subheadings	20%	17.5%	kg&u	895.216
9608.60	00.000	- Refills for ball point pens, comprising the ballpoint and ink-reservoir	20%	17.5%	kg&u	895.217
		- Other:				
9608.91	00.000	- - Pen nibs and nib points	5%	17.5%	kg&u	895.22
9608.99	00	- - Other:				
9608.99	10.000	- - - Pen-holders, pencil-holders and similar holders	20%	17.5%	kg	895.2192
9608.99	20.000	- - - Barrels and covers for ball point pens	20%	17.5%	kg	895.2191
9608.99	90.000	- - - Other	5%	17.5%	kg	895.2199
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.				
9609.10	00	- Pencils and crayons, with leads encased in a rigid sheath:				
9609.10	10.000	- - - Writing or drawing pencils	10%	17.5%	kg	895.231
9609.10	20.000	- - - Crayons	10%	17.5%	kg	895.232
9609.20	00.000	- Pencil leads, black or coloured	10%	17.5%	kg	895.233
9609.90	00	- Other:				
9609.90	10.000	- - - Writing or drawing chalks	10%	17.5%	kg	895.234
9609.90	90.000	- - - Other	10%	17.5%	kg	895.239
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.				
9610.00	10.000	- - - Writing or drawing boards	10%	17.5%	kg	895.921
9610.00	90.000	- - - Other	5%	17.5%	kg	895.929
96.11		Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.				
9611.00	10.000	- - - Rubber stamps	20%	17.5%	kg	895.931
9611.00	90.000	- - - Other	20%	17.5%	kg	895.939
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.				
9612.10	00	- Ribbons:				
9612.10	10.000	- - - Typewriter ribbons on open spools	5%	17.5%	kg&u	895.941

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9612.10	90.000	- - - Other	5%	17.5%	kg&u	895.942
9612.20	00.000	- Ink-pads	5%	17.5%	kg&u	895.943
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.				
9613.10	00.000	- Pocket lighters, gas fuelled, non-refillable	20%	17.5%	kg&u	899.331
9613.20	00.000	- Pocket lighters, gas fuelled, refillable	20%	17.5%	kg&u	899.332
9613.80	00.000	- Other lighters	20%	17.5%	kg&u	899.339
9613.90	00.000	- Parts	20%	17.5%	kg&u	899.35
9614.00	00.000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	17.5%	kg&u	899.37
96.15		Combs, hair-slides and the like; hair-pins, 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:				
9615.11	00	- - Of hard rubber or plastics:				
9615.11	10.000	- - - Combs	20%	17.5%	kg	899.891
9615.11	20.000	- - - Hair slides and the like	20%	17.5%	kg	899.892
9615.19	00	- - Other:				
9615.19	10.000	- - - Combs	20%	17.5%	kg	899.893
9615.19	20.000	- - - Hair slides and the like	20%	17.5%	kg	899.894
9615.90	00	- Other:				
9615.90	10.000	- - - Hairpins	20%	17.5%	kg	899.895
9615.90	90.000	- - - Other	20%	17.5%	kg	899.899
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.				
9616.10	00.000	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	17.5%	kg	899.87
9616.20	00.000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	17.5%	kg	899.82
9617.00	00.000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20%	17.5%	kg	899.97
9618.00	00.000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	5%	17.5%	kg	899.88
96.19		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials.				
		- - - Of paper pulp, paper, cellulose wadding or webs of cellulose fibres:				

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 4
9619.00	11.000	- - - - Sanitary towels and tampons	Free	17.5%	kg	642.951
9619.00	12.000	- - - - Napkins and napkin liners for babies	20%	17.5%	kg	642.952
9619.00	19.000	- - - - Other	20%	17.5%	kg	642.959
		- - - Of wadding of textile materials:				
9619.00	21.000	- - - - Sanitary towels and tampons	Free	17.5%	kg&m3	642.953
9619.00	22.000	- - - - Napkins and napkin liners for babies	20%	17.5%	kg&m3	642.954
9619.00	29.000	- - - - Other	20%	17.5%	kg&m3	642.955
9619.00	90	- - - Of other materials				
9619.00	90.100	- - - - Sanitary towels and tampons	Free	17.5%	kg	642.955
9619.00	90.200	- - - - Napkins and napkin liners for babies	20%	17.5%	kg	642.955
9619.00	90.900	- - - Other of other materials	20%	17.5%	kg	642.955
9620.00	00.000	Monopods, bipods, tripods and similar articles.	10%	17.5%	kg	881.14

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes.

1. This Chapter does not cover :

   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;

   (b) 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

   (c) 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	VAT RATE	UNIT	SITC REV 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.				
9701.10	00	- Paintings, drawings and pastels:				
9701.10	10.000	- - - Paintings	20%	17.5%	kg&u	896.11
9701.10	20.000	- - - Drawings and pastels	20%	17.5%	kg&u	896.112
9701.90	00.000	- Other	20%	17.5%	kg	896.12
9702.00	00.000	Original engravings, prints and lithographs.	20%	17.5%	kg&u	896.2
9703.00	00.000	Original sculptures and statuary, in any material.	20%	17.5%	kg&u	896.3
9704.00	00.000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	20%	17.5%	kg	896.4
9705.00	00.000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	17.5%	kg	896.5
9706.00	00.000	Antiques of an age exceeding one hundred years.	20%	17.5%	kg	896.6

CHAPTER 98

PERSONAL EFFECTS, HOUSEHOLD EFFECTS, USED PROFESSIONAL APPARATUS; AND NON -COMMERCIAL ITEMS.

Notes

This chapter does not cover:

(a) Items imported for sale or exchange; (Part II Section B, Item 19;

(b) Apparel and articles not for personal use; (Part II Section B, Item 20(1)(a);

(c) New professional apparatus or used professional apparatus not conforming to (Part II Section B, Item 20(1)(b); and

(d) Used personal effects exceeding $5,000.00; (Part II Section B, Item 20(2).

Subheading Notes

1. Subheading 98.01.10 covers household effects as defined in Part II Section B, Item 19.

2. Subheading 98.01.20 covers personal effects as defined in Part II Section B, Items 20(1) (a) and (c).

3. Subheading 98.01.30 covers used professional apparatus as defined in Part II Section B, Item 20(1) (b).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
98.01	**Personal effects, household effects and used professional apparatus; non-commercial items**			
98.01.10.00000	Household effects	Free	kg	931.0210
98.01.20.00000	Personal effects	Free	kg	931.0220
98.01.30.00000	Used Professional Apparatus	Free	kg	931.0230
98.01.40.00000	Non-Commercial items	30%	kg	931.0240

Part 1 Section B

List of commodities to which a 60 % rate of duty is applied notwithstanding the rates stated in Part 1 Section A of the Tariff

Tariff Heading No.	Description of Goods	Rate of Duty
ex 11.01	Flour of Wheat	60%
ex 15.17	Margarine, imitation lard or other edible fats	60%
ex 17.04	Sugar confectionery not containing cocoa (hard Candy) (excluding chewing gum)	60%
ex 19.02	Pasta products (chow mein)	60%
ex 19.05	Bread, pastry, biscuits, cakes and other fine bakers wares whether or not containing cocoa in any proportion	60%
ex 1905.31.00	Sweet biscuits (excluding chocolate graham, toddler biter, Blaocchi-chocolate and hazelnut filled, oatmeal cookies, fudge stripes and strips)	60%
ex 1905.32.90	Other (excluding wafers, Granotini, kellog eggo, waffles, hungry jack waffles, pecan sandies)	60%
ex 1905.40.00	Rusks, toasted bread and similar products (excluding Fette Biscottate rusks)	60%
1905.90.10	Biscuits unsweetened	60%
ex 1905.90.90	Other (excluding corn and flour tortilla, burritos, Enchiladas, taco and tostada shells, frozen cream Pies, frozen fruit pies, breadsticks and granola bars)	60%
Ex 2002.20.90	Other (potato chips, tortilla chips and corn chips)	60%

Tariff Heading No.	Description of Goods	Rate of Duty
ex 25.23	Portland cement, aluminous cement, cement fonds, slag cement, super sulphate cement and similar hydraulic cements (excluding white Portland cement)	60%
2523.29.10	Building cement (grey)	60%
2523.29.20	Oilwell cement	60%
2523.29.90	Other	60%
2523.30.00	Aluminous cement	60%
ex 32.14	Putty, concrete curing compounds, water proofers, textured wall coatings, roofing coatings and masonry fillers e.g. “polyfilla” (excluding silicone cailking, automotive sealants, automotive epoxy, resin)	60%
ex 38.08	Household aerosol insecticides	60%
ex 3808.10.30	Household aerosol insecticides	60%
ex 38.16	Concrete and mortar additives	60%
3824.40.00	Prepared additives for cements, mortars or concretes	60%
ex 3923.21.00	Plastic bags (excluding degradable plastic bags)	60%
ex 3923.29.00	Plastic bags (excluding degradable plastic bags)	60%
ex 42.02	Shopping bags, handbags, satchels, knapsacks of any Material except leather (excluding baby bags, securityMaterial except leather (excluding baby bags, security cash bags, school bags)	60%
ex 48.11	Gift wrapping paper (excluding metallic finish)	60%
ex 48.17	Manufactured stationery items (various) (excluding envelopes)	60%
ex 48.19	Paper bags (excluding vacuum cleaner bags)	60%

Tariff Heading No.	Description of Goods	Rate of Duty
ex 4820.10.00	Registers, account books, note books, order books receipt books, letter pads, diaries (excluding A4 diaries) and similar articles	60%
ex 48.21	Paper and paperboard labels, whether or not printed or gummed (excluding Pathfinder overprinted labels, computer, laser and copier labels), duplicate telephone message books and quadrille pad	60%
ex 48.23	Calculating machine rolls	60%
ex 49.01	Brochures, pamphlets and leaflets (excluding colour shade cards)	60%
49.09	Printed or illustrated postcards; printed cards bearing personal messages or announcements, whether or not illustrated, with or without envelopes or trimmings	60%
4910.00.00	Calendars of paper or paperboard including calendar blocks	60%
ex 6103.41	Men's or boys' suits, ensembles, jackets, blazers, knitted or crocheted	60%
ex 61.04	Women's and girls' suits, dresses, skirts and shorts knitted or crocheted	60%
61.05	Men's or boys' shirts knitted or crocheted	60%
61.06	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted	60%
ex 61.08	Women's or girls' briefs and panties, knitted or crocheted	60%
ex 61.09	Singlets and other vests knitted or crocheted	60%
6112.31.00	Swimwear, knitted or crocheted for men or boys	60%
6112.39.00	Swimwear, knitted or crocheted for men or boys	60%
6112.41.00	Swimwear, knitted or crocheted for women or girls	60%

Tariff Heading No.	Description of Goods	Rate of Duty
6112.49.00	Swimwear, knitted or crocheted for women or girls	60%
6114.20	Other garments, knitted or crocheted of cotton	60%
6114.30	Other garments, knitted or crocheted of manmade fibres	60%
6114.90	Other garments, knitted or crocheted of other textile materials	60%
ex 62.03	Men or boys' suits, Ensembles, jackets, blazers, trousers and shorts (other than those of Denim, and swimwear	60%
ex 62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers and shorts (other than swimwear)	60%
62.05	Men's or boys' shirts	60%
62.06	Women's or girls' blouses, shirts, and shirt-blouses	60%
ex 62.07	Bathrobes, dressing gowns and similar articles	60%
ex 62.08	Women's or girls' briefs and panties, knightdresses, bathrobes, dressing gowns and similar articles	60%
6211.11.00	Swimwear for men and boys	60%
6211.12.00	Swimwear for women and girls	60%
ex 63.02	Towels (other than those of terry fabric, of cotton)	60%
6907.22.10	Clay tiles	60%
6907.23.10	Clay tiles	60%
72.14	Other bars and rods of iron or non-iron alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	
7214.10.10	Of iron	60%
7214.10.20	Of non-alloy steel	60%

Tariff Heading No.	Description of Goods	Rate of Duty
7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	
7214.20.10	Of iron	60%
7214.20.90	Of non-alloy steel	60%
7214.30.00	Other, of free cutting steel	60%
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.	
7308.10.00	Bridges and bridge-sections	60%
7308.20.00	Towers and lattice masts	60%
7308.30.00	Doors, windows and their frames and thresholds for doors	60%
ex 7308.90.00	Other (excluding electronically operated security doors)	60%
ex 7313.00.10	Barbed wire	60%
7314.20.00	Grill, netting and fencing, welded at the intersection, of wire with a cross-sectional dimension of 3mm or more and having a mesh size of 100 cm2 or more	60%
ex 7314.31.00	Other grill, netting and fencing, welded at the intersection (excluding those with a mesh size 25cm2 or less)	60%
ex 7610.10.00	Aluminium windows and doors and parts thereof	60%
ex 84.19	Solar water heaters	60%

Tariff Heading No	Description of Goods	Rate of Duty
ex 85.07	Lead acid accumulators (batteries), (excluding motor cycle batteries and batteries for alarm systems	60%
ex 94.01	Seats (other than those of Heading No.94.02), whether or not convertible into beds, and parts thereof	60%
ex 9401.61.00	Upholstered (excluding high chairs and booster seats)	60%
ex 9401.69.00	Other (excluding high chairs and booster seats)	60%
ex 9401.71.00	Upholstered (excluding high chairs and booster seats)	60%
ex 9401.80.00	Other (excluding high chairs, booster seats, plastic moulded chairs and baby car seats)	60%
94.03	Other furniture and parts thereof	60%
9403.30.00	Wooden furniture of a kind used in offices	60%
9403.40.00	Wooden furniture of a kind used in the kitchen	60%
9403.50.00	Wooden furniture of a kind used in the bedroom	60%
ex 9403.60.10	Of a kind used in schools, churches and laboratories	60%
ex 9403.60.90	Other (excluding playpens, changing tables and Checkout counters)	60%
ex 94.04	Mattresses and mattress supports	60%
9406.00.30	Prefabricated buildings of steel	60%
ex 96.03	Brooms, brushes and mops (excluding sponge mops) for household use (excluding hair brushes, paint brushes, artists brushes, steel brushes, and tooth brushes)	60%
96190012	Baby Napkins of paper pulp, paper, or cellulose	60%
96190022	Baby Napkins of wadding of textile material	60%
9619009010	Baby Napkins of other materials	60%

Part 1 Section C

List of commodities to which a Special Safeguard rate is triggered in accordance with the World Trade Agreement on Agriculture to which Barbados is a signatory

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref Period 86-88
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	
	Weighing not more than 185g:	
	Fowls of the species Gallus domesticus:	
0105.11.20	For rearing	$2.29
0105.12.00	Turkeys:	
0105.12.20	For rearing	$2.29
0105.94.00	Other:	
	Fowls of the species Gallus domesticus, weighing not more than 2000 g:	
0105.94.20	Cocks for rearing weighing >185 g	$2.29
0105.94.40	Hens for rearing weighing >185 g	$2.29
02.03	Meat of swine, fresh, chilled or frozen.	
0203.11.00	Carcasses and half-carcasses	$4.76
0203.12.00	Hams, shoulders and cuts thereof, with bone in	$4.76

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
0203.19.00	Other	$4.76
0203.21.00	Carcasses and half-carcasses	$4.76
0203.22.00	Hams, shoulders and cuts thereof, with bone in	$4.76
0203.29.00	Other	$4.76
02.07	Meat and edible offal, of the poultry of Heading No. 01.05, fresh, chilled or frozen.	
	Of fowls of the species Gallus Domesticus	
0207.11.00	Not cut in pieces, fresh or chilled	$2.86
0207.12.00	Not cut in pieces, frozen	$2.86
0207.13.00.10	Cuts fresh or chilled	$2.86
0207.14.00	Cuts and offal, frozen:	
0207.14.20	Wings	$2.86
ex 0207.14.90	Other cuts	
0207.14.90.10	Other cuts	$2.86
	Of turkeys	
0207.24.00	Not cut in pieces, fresh or chilled	$2.86
0207.25.00	Not cut in pieces, frozen	$2.86
0207.26.00	Cuts and offal, fresh or chilled	$2.86
0207.27.00	Cuts and offal, frozen:	

Tariff Heading No,	Description of Goods	Trigger Price . (per kg) Ref Period 86-88
0207.27.10.10	Wings	$2.86
0207.27.10.90	Backs and necks	$2.86
0207.27.90	Other	$2.86
0210.11.00	Hams, shoulders and cuts thereof, with bone in	$2.48
0210.12.10	Bacon	$1.79
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401.10.00	Of a fat content, by weight, not exceeding 1 %	$1.17
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	$1.17
0401.50.00	Of a fat content, by weight, exceeding 6%	$1.17
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	60%
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	$2.03
0402.20.00	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	2.03

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref Period 86-88
0402.21.00	Not containing added sugar or other sweetening matter	$2.03
0402.29.00	Other	$2.03
0407	Birds' eggs, in shell, fresh, preserved or Cooked	
0407.21	Other fresh eggs of fowls of species Gallus Domesticus	$3.10
0407.29	Other	$3.10
0407.90	Others	$3.10
0702.00.00	Tomatoes, fresh or chilled	$1.56
0703.10.10	Onions	$0.82
0703.10.20	Shallots (eschallots)	$6.41
0704.10.10	Cauliflowers	$3.49
0704.90.10	Cabbages	$3.20
0705.11.00	Cabbage lettuce (head lettuce)	$2.22
0705.19.00	Other	$2.22
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes, and similar edible roots, fresh or chilled.	

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref Period 86-88
0706.10.00	Carrots and turnips:	
0706.10.10	Carrots	$2.58
0706.90.10	Beets	$2.06
0707.00.10	Cucumbers	$1.06
0708.10.10	Pigeon peas	$1.35
0708.20.10	String beans	$2.02
0709.30.00	Aubergines (egg-plants)	$4.00
0709.60.00	Fruits of the genus Capsicum or of the genus Pimenta	
0709.60.10	Sweet peppers	$2.32
0709.60.90	Other	$1.06
0709.90.20	Ochroes	$1.17
0709.90.30	Pumpkins	$1.05
0709.90.40	Sweet com (com on the cob)	$2.56
0714.20.00	Sweet potatoes	$0.51
08.07	Melons (including watermelons) and Pawpaws (papayas), fresh.	

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref Period 86-88
	Melons:	
0807.11.00	Watermelons	$1.10
0807.19.00	Other:	
0807.19.10	Cantaloupes	$1.10
0807.19.20	Muskmelons	$1.10
0807.19.90	Other	$1.10
0807.20.00	Papaws (papayas)	$2.22
1507.10.00	Crude oil, whether or not degummed	$2.34
1507.90.00	Other	$3.97
1601.00.10	Chicken sausages, canned	$5.10
1601.00.20	Other chicken sausages	$5.51
1601.00.30	Salami sausages	$5.51
1601.00.40	Other sausages, canned	$5.10
1601.00.90	Other	$5.31
1602.32.10	Homogenised for use in the production of chicken sausages	$5.51

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref Period 86-88
1602.10.90	Other	$5.51
1602.20.00	Of liver of any animal	$5.51
1602.31.10	Cured or smoked	$5.51
1602.31.90	Other	$5.51
1602.39.00	Other	$5.51
1602.41.00	Hams and cuts thereof	$7.42
1602.42.00	Shoulders and cuts thereof	$7.42
1602.49.10	Luncheon meat	$5.66
1602.49.90	Other	$8.60
1602.50.90	Other	$4.00
1602.90.90	Other	$4.00
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	
2007.10.90	Other, as defined in Subheading Note 2 to the Chapter	$2.93

Tariff Heading No,	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
2007.91.10	Fruit puree and fruit paste, not in retail packages	$3.02
2007.91.90	Other	$3.02
2007.99.00	Other:	
2007.99.10	Fruit puree and fruit paste, not in retail packages	$2.84
2007.99.20	Pineapple based	$1.26
2007.99.30	Guava jams and jellies	$2.84
2007.99.50	Nutmeg jams and jellies	$2.84
2007.99.90.10	Guava cheese	$2.84
2007.99.90	Other	$2.84
20.09	Fruit juice (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
2009.11.20	Orange juice not concentrated	$2.48

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
2009.21.20.10	Grapefruit juice not concentrated put up in packages for retail, unsweetened	$2.37
2009.29.20.20	Grapefruit juice not concentrated put up in packages for retail, sweetened	$2.37
2009.29.30.10	Other,Grapefruit juice not concentrated unsweetened	$2.37
2009.29.30.20	Other,Grapefruit juice not concentrated sweetened	$2.37
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	
2202.10.10	Aerated beverages	$2.31

RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.

2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.

3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Community pursuant to an agreement in force between such organisations and the Government of one or more Member States.

4. (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule I of Article 84 of the Revised Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.

(b) This Rule will not apply to goods which are produced for export to third countries.

(c) The Rule will have effect only with regard to concessions approved following entry into force.

5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:

when the item is imported for use in new investment or substantial expansion; or

when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.

(b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the

circumstances contemplated in Section XI - For Other Approved Purposes (excluding 23 - Goods [including foodstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.

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LIST OF CONDITIONAL DUTY EXEMPTIONS

I - FOR INDUSTRY, AGRICULTURE, FISHERIES, FORESTRY AND MINING

A Machinery and equipment, including equipment for the transportation of goods, and materials for use in approved industry, and parts thereof, agriculture (including livestock), fisheries (including aquaculture), forestry and mining (including the exploration, exploitation and storage of geothermal energy), as approved by the Competent Authority.

B Building material for first installation or extension of industrial enterprises as approved by the Competent Authority.

II - FOR PURPOSES CONNECTED WITH TOURISM

(i) Building materials for first installation of approved hotels, guest houses and other facilities and attractions and approved renovations and extensions;

(ii) Equipment and appliances for initial equipping of approved hotels and for approved extensions and renovations;

(iii) Equipment for use in sports and recreational activities as approved by the Competent Authority;

(iv) Motor cars and public transport-type passenger motor vehicles including coaches and mini-buses for use as approved by the Competent Authority;

III - FOR SHIPPING

(i) Boats, boat and navigation equipment and boat fittings, sail canvas, marine engines, fuel and lubricants for services as approved by the Competent Authority;

(ii) Navigation aids.

IV - FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT

(i) Aircraft, component parts, accessories, instruments, grounds and technical equipment and motor vehicles for aircraft services and operations including air clubs, as are approved;

(ii) Fuel and lubricants for approved aircraft services and operations.

V - FOR EDUCATIONAL AND CULTURAL PURPOSES

V.1 - FOR CULTURAL PURPOSES

(i) Supplies, equipment, instruments and apparatus, tools, machinery (including equipment for the transportation of goods) and parts thereof, and materials for use

in approved cultural undertakings, as approved by the Competent Authority, including those individuals and organizations as approved by the Competent Authority.

(a) Operating in recognized cultural sectors;

(b) Operating as public or private institutions that promote cultural purposes; and

(c) Creating, supporting and/or promoting recognized cultural undertakings.

(ii) Materials for the construction, renovation and extension of approved cultural institutions as approved by the Competent Authority.

V.2 - FOR EDUCATIONAL PURPOSES

(i) Supplies, equipment, instruments and apparatus, tools, books (including workbooks and activity books), specimens illustrative of natural history and other sciences, for approved educational institutions and purposes, including for museums, zoos and historical societies;

(ii) Materials for the construction, renovation and extension of approved educational institutions;

(iii) Equipment and supplies for sports, as approved by the Competent Authority;

(iv) Academic robes admitted as such by the Competent Authority."

VI - FOR HEALTH

(i) Equipment and vehicles; drugs, medical, surgical and laboratory supplies for approved hospitals and veterinary institutions, including approved institutions providing out-patients' health care;

(ii) Materials for the construction, furnishing, replacement or extension of approved hospitals and veterinary institutions including approved institutions offering out-patients' health care and furnishings for such health care facilities;

(iii) Hearing aids, crutches, manual and motorized wheelchairs, trusses, colostomy bags, and similar appliances and apparatus, and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specifically designed for the blind;

(iv) Other goods catering to the needs of the mentally or physically handicapped and admitted as such by the Competent Authority;

(v) Tools of trade for the disabled, admitted by the Competent Authority;

(vi) Ambulances.

VII - FOR GOVERNMENT AND GOVERNMENTAL PURPOSES

(i) Goods including motor vehicles, imported by or for the use of:

(a) the Central Government; or

(b) any municipality, local government authority or other public body or institution approved by the Competent Authority;

(c) persons including public and contract officers approved by the Competent Authority.

(ii) Goods imported under special bilateral arrangements, as approved by the Competent Authority -

(a) Goods imported by or for the use of the Head of State;

(b) Goods imported for the use of the Prime Minister.

VIII - FOR MILITARY FORCES

(i) Goods imported by or for use of the military forces;

(ii) Arms, ammunition, uniforms accoutrements, and equipment, including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association approved by the Competent Authority.

IX - FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANISATIONS AND PERSONNEL

(i) Goods including motor vehicles for use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963;

(ii) Goods including motor vehicles for the use of any international organisation or personnel of that organisation pursuant to an agreement in force between the organisation and the Government of a Member State.

X - FOR THE MOVEMENT OF PERSONS

(i) Personal and household effects of a passenger and instruments and tools of trade for use by the passenger, accompanying the passenger, or imported by that passenger within three months before, or after the arrival of the passenger, or such further period as the Competent Authority may allow;

(ii) Souvenirs and Gifts Imported by a Passenger;

(iii) Personal effects, not being merchandise, of citizens of the importing Member State or persons ordinarily domiciled abroad.

XI - FOR OTHER APPROVED PURPOSES

1. Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company approved by the Competent Authority.

2. Amateur radio equipment for use by holders of valid licences granted by the Competent Authority, to keep, install, erect or use on amateur wireless transmitter.

3. Goods made from sea-island cotton and bearing the mark or trademark of the West Indian Sea Island Cotton Association.

4. Motor spirit, industrial machinery and transport equipment for use in under-developed and interior areas, as approved by the Competent Authority.

5. Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Customs Authorities so as to render them unmerchantable.

6. Advertising material having no commercial value.

7. Cups, medals, shields and similar trophies not being articles of general utility, proved to the satisfaction of the Customs Authorities to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad.

   Provided that the articles are not imported or stocked for purposes of trade.

8. Artificial flowers, miniature flags, buttons, brooches and similar small emblems imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Competent Authority.

9. Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of a Member State where the Competent Authority is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such materials and equipment shall be exempt from import duties of customs.

   Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported.

10. All goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals, with a view to assisting the economic development of the importing Member State, as approved by the Competent Authority.

11. Goods including motor vehicles, imported by or for the use of religious bodies, on the signed declaration of the head of the religious body, as approved by the Competent Authority.

12. Containers or coverings in which articles not liable to ad valorem duty are imported, provided they are the usual or proper containers or coverings for such goods.

13. Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by the Competent Authority.

14. Goods imported by or for the use of any office or bureau for meteorological observation, or any institution engaged in scientific, medical or technical research including instruments, apparatus and equipment for geological or topographical purposes, as approved by the Competent Authority.

15. Goods imported by or on behalf of charitable, welfare or service organisations, as approved by the Competent Authority.

16. Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Competent Authority is satisfied will be used solely by industrial workers for personal protection from occupational hazards.

17. Goods including motor vehicles and parts, imported by or for the use of public utilities, as approved by the Competent Authority.

18. Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts, as approved by the Competent Authority.

19. Goods imported by or for the use of Workers' Organisations, as approved by the Competent Authority.

20. Clothing donated for the use of indigent school children, as approved by the Competent Authority.

21. Fire-fighting and fire-detecting equipment, vehicles, materials and apparatus, as approved by the Competent Authority

22. Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its Specialised Agencies.

23. Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by the Competent Authority.

24. For Energy Conservation

    (i) Apparatus/machinery designed to produce motive power, heat, light or electricity through the utilisation of renewable sources of energy;

    (ii) Apparatus designed to conserve on the use of electricity and other sources of energy, as approved by the Competent Authority.

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PARTII

Section B

TABLE OF EXEMPTIONS

General

Governor-General

1. All articles, including vehicles, imported or purchased out of a bonded warehouse for the use of the Governor General.

Government

2. All articles, including vehicles, imported or purchased out of a bonded warehouse for the use of all Government departments including the Police force, the Fire service and the Barbados Defence Force on the certificate of the Head of Department, the Commissioner of Police or the chief of staff of the Barbados Defence force, as the case may be.

Diplomatic Representatives Foreign States. Cap.is.

3.(1) Articles, including vehicles, imported exclusively for the purpose of the official business of a state with which Barbados has diplomatic relations, in accordance with the provisions of the Diplomatic Immunities and Privileges Act

(2) Baggage, personal and household effects and other articles, including vehicles imported for the use of the accredited representatives and the members of the mission of any state with which Barbados has diplomatic relations, in accordance with the provisions of the Diplomatic Immunities and Privileges Act.

consular Representatives of Foreign States. Cap. 17.

4. (1) Articles, including vehicles, imported exclusively for the purpose of the official business of a consular officer of a state to which this paragraph applies by virtue of an order made under section 9 of the Consular Conventions Act.

(2) Baggage, personal and household effects and other articles, including vehicles imported by a consular officer or consular employee of a state to which this paragraph applies by virtue of an order made under section 9 of the Consular

(3) This paragraph applies only to a consular officer or consular employee who

(a) not a citizen of Barbados

(b) not engaged in private occupation for gain in Barbados, and

(c) a permanent employee of the state by which he is employed, or, if not a permanent employee thereof, was not resident in Barbados at the commencement of his employment in the consulate of that state.

5. (1) Articles, including vehicles, imported by an International Organisation in pursuance of an agreement in force between the organisation and the Government

International Organisations.

(2) Baggage, household and personal effects, including one vehicle, of personnel of an International Organisation, who are not citizens or permanent residents of Barbados, in pursuance of an agreement in force between that organisation and the Government of Barbados.

6. In respect of the personnel of any foreign technical assistance scheme assigned to duties in Barbados

Technical Assistance Personnel

(a) all the baggage, household and personal effects of the personnel and then-dependants, including one motor car per person for his exclusive use if the motor car is imported within six months after his assumption of duties in Barbados;

(b) such quantities of medicines and health foods as the Comptroller considers reasonable for the exclusive use of the personnel and their dependants; and

(c) all equipment for exclusive use in the technical assistance scheme,

on a certificate to that effect of the Director of Finance and Economic Affairs subject to the rendering of accounts by a member of such personnel in respect of the use or
disposal as the Comptroller requires.

7. Machinery, apparatus, tools, equipment and vehicles including motor cars imported by or on behalf of any organisation, for use in technical assistance oreconomic aid programmes in Barbados, on proof being given to the Comptroller that the machinery, apparatus , tools, equipment and vehicles are to be used exclusively in technical assistance and economic aid programmes.

Technical Assistance and Economic Aid.

8. (1) The baggage, personal and household effects of public officers recruited abroad on first appointment or transfer to the public service.

Public Officers.

(2) Used motor cars of diplomatic and consular officers on transfer from Barbados overseas posts to Barbados, if the motor cars are declared to have been in the use of the persons importing the motor cars at least two months prior to the date of importation.

(3) Used motor cars of public officers of Barbados overseas posts other than those referred to in sub-paragraph (2).

(4) Used motor cars of public officers recruited abroad on permanent appointment or on contract with the Government of Barbad os.

(5) Used motor cars of persons recruited abroad on permanent appointment or on contract with a statutory board, school or other like institution that is wholly maintained by the government, except where the provision of transportation for the persons by the statutory board, school or other like institution is a condition of service of those persons.

(6) Notwithstanding sub-paragraphs (3) to (5), motor cars referred to therein, are not exempt from the payment of customs duties unless the Comptroller is satisfied that customs duties and the purchase tax, if any, have already been paid in another country and that no refund has been or is to be granted in respect of the motor cars.

(7) Motor cycles imported or purchased out of a bonded warehouse by postmen for the exclusive use of the postmen, on a certificate signed by the postmen and countersigned by the Postmaster General, and subject to the condition that the motor cycles are not sold or otherwise disposed of within 3 years of the date of importation or purchase or without the permission of the Minister of Fi nance.

Diplomatic Officers Returning to Barbados

8A. Personal and household effects belonging to diplomatic officers on their return to Barbados, imported for personal use and not for sale or exchange and

(a) accompanied by the person importing them, or

(b) imported within

(i) two months before or after the person's arrival in Barbados; or

(ii) such further period as the Comptroller considers reasonable

if the articles would have been exempted from Customs duty had they accompanied the person importing them.

Place of worship

9. Articles imported for use, decoration, building or repairing of any place of worship on the certificate to that effect of the officiating Minister and subject

(a) to the body concerned being registered as a charity; and

(b) to the keeping and rendering of accounts to the satisfaction of the Comptroller.

Sporting equipment for schools.

10. (1) Articles, including gymnastic apparatus, athletic training gear and sports gear for organized games, imported for use at primary and secondary schools, on the certificate to that effect of the Chief Education Officer.

(2) Stationery, chemicals and apparatus for laboratory use, medical and first aid goods, schools apparatus and equipment for games and physical training imported for the use of schools and other educational establishments approved by the Cabinet and intended solely for educational purposes and to remain the property of schools or other educational establish ments.

(3) For the purposes of sub-paragraph (2) the expression "school apparatus and equipment" does not include furniture.

I I. Films, slides and sound recordings of an educational, scientific or cultural nature produced by the United Nations or any of its specialised agencies and certified by the proper educational authority for the area in the Country of Origin to be essentially for an educational, scientific or cultural nature.	Educational films, recording s etc.
12. Articles imported by the Department of Extra-Mural Studies of the University of the West Indies to be used exclusively for the purposes and objects of the Department and not for sale , on the certificate to that effect of the resident tutor of the Department.	Departm ent of Extra-Mural Studi es U.W.I
13. (1) Articles, including vehicles imported by or on behalf of the University West Indies or taken out of a bonded warehouse to be used exclusively for the purposes of the University, and not for sale, on the certificate to that effect of the Campus Secretary.	University of the West Indies.

(2) The baggage, personal and household effects and used motor cars belonging to the staff of the University of the West Indies on transfer to Barbados, except that in the case of motor cars, the Comptroller must be satisfied that duty was paid in the territory from which they were transfer red.

(3) Gowns and hoods imported by or on behalf of the University of the West Indies for sale to graduates of the University on the certificate to that effect of the Secretary of the University.

14. Chemicals, apparatus, articles, materials and equipment, including Vehicles imported by or on behalf of the Caribbean Meteorological Council, for use exclusively in research and training operations at the Caribbean Research Institute on the certificate to that effect of the Principal of the Institute.	Caribbean Meteoro-logical Council.
15. All necessary educational materials and articles, paper, furniture, equipment, office machinery, films, books and audio-visual aids imported by or on behalf of the Barbados Institute of Management and Productivity for use exclusively by the Institute for the promotion of its objects on the certi ficate, to that effect, of Executive Trustee of the Institute subject to such conditions as to the keeping or rendering of accounts in respect to the use or disposal of the goods as the Comptroller require s.	Barbado s Institute of Management and Productivity.

Articles for the blind.

Articles especially designed for the education, scientific or cultural advancement of the blind, imported by institutions or associations concerned with the welfare of the blind on the certificate to that effect of the Manager or Secretary of the institution or association.

"Equipment and appliances for disabled persons."

16. 17. Equipment and appliances for disabled persons, including

(a) feeding aids and personal care aids;

(b) household aids;

(c) adapted seating, standing, walking and other support equipment;

(d) artificial limbs;

(e) orthopaedic weights and therapeutic exercising equipment;

(f) seating, positioning and stair devices, hydraulic lifts and ramps;

(g) incontinence aids;

(h) sensory and motor aids and devices for stimulation of young children;

(i) burn, scar and oedema control appliances;

(j) pressure covers, pressure pumps and lotions for use with pressure covers;

(k) telecommunication appliances and accessories, signal and decoding systems;

(l) assistive hearing devices;

(m) auditory systems used in speech and language therapy;

(n) machines or devices that print or display braille characters, games and reading material in braille or large print, light probe, magnifying and signalling devices for use by visually impaired or blind persons;

certified by the Chief Medical Officer and imported or purchased out of a bonded warehouse by or on behalf of an individual, a company or the Barbados Association of Rehabilitation Therapists for use Exclusively by disabled persons in connection with their disabilities on the certificate to that effect of the individual, or in the case of a company or the Association, the Secretary thereof subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the equipment and appliances as the Comptroller requires.

18 . (1) Aircraft equipment, including first aid and survival equipment, for use on board aircraft during flight. Aircraft equipment and stores .

(2) Stores, other than tobacco, cigars, cigarettes, spirits, wines, beer, fuel and lubricants, for use on board aircraft during flight on the certificate to that effect of the Manager of the airline that the items were imported by or on behalf of the airline for use on any flight for reward or in connection with the trade or business of the airline.

18A. Articles and equipment including vehicles imported by or on behalf of the Grantley Adams International Airport Inc., or taken out of a bonded warehouse to be used exclusively for the purposes of the Grantley Adams International Airport Inc., and not for the purposes of sale or other disposal, on the certificate to that effect of the Chief Executive Officer of that company.". "Grantley Adams Interna- tional Airport Inc.

19. Household effects imported for personal use and not for sale or exchange and declared to have been in the use of the person importing them for at least one year prior to importation and Household effects.

(a) accompanied by the person importing them, or

(b) imported within two months before or after the person's arrival in Barbados or within such further period as the Comptroller considers reasonable if the articles would have been exempted from Customs duty had they accompanied the person importing them.

20. (1) Passengers' baggage containing Personal effects.

(a) apparel and articles for personal use, and

(b) Used professional apparatus that is proved to the satisfaction of the Comptroller to have been in the use and in the possession of the owner for at least one year prior to importation; and

(c) non-commercial articles of a value not exceeding $500 imported once a calendar year by persons who are citizens or residents of Barbad os.

(2) used personal effects, up to a value of $5,000, of persons ordinarily resident in Barbados who died abroad.

21. (1) Tourists baggage subject to and in accordance with the conditions specified in the Customs Tariff (Tourists' Baggage Exemption from Duty) Regulations, 1958. Tourists' Baggage and vehicles for temporary import ation .

(2) Vehicles imported for a period not exceeding one year by the owners or by persons ordinarily resident outside Barbados for their private use during a temporary visit to Barbados subject to and in accordance with the conditions, specified in the Customs Tariff (Vehicles Exemption from Duty) Regulations, 1958.

Samples

22. (1) Samples of goods imported into Barbados, if the Comptroller is satisfied that the samples are of negligible value and are only to be used for soliciting orders for goods of the kind represented by the samples with a view to the importation of goods.

(2) In determining, for the purposes of sub-paragraph (1) whether samples are of negligible value, the Comptroller may consider the individual samples or the aggregate value of all the samples in one consignment.

(3) For the purposes of this paragraph

(a) the value if consignments sent by a consignor to different consignees shall not be aggregated even though the consignments are imported at the same time, and

(b) the Comptroller may require that samples be made useless as merchandise by marking, tearing, perforation, or other treatment , but not in a manner to destroy their usefulness as samples.

Containers

23. Containers as defined in the Customs Duties (No . 11) Order, 1959, subject to and in accordance with the conditions specified in that order.

Cards .

24. UNICEF greeting cards.

Embl em.

25. Artificial flowers, miniature flags, buttons, brooches and similar emblems of no commercial value imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by cabinet.

Trophies.

26. (1) Cups, medals, shields and similar trophies, not being articles of general utility , specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad if the articles do not bear any advertise ment.

(2) Sub-paragraph (1) does not apply or extend to the importation or stocking of the articles for the purposes of trade.

Duke of Edinburgh Award Scheme.

27. Badges and equipment imported for the exclusive use the Duke of Edinburgh Award scheme or any member thereof on the certificate to that effect of the secretary or other responsible officer of the Scheme.

Barbados National Standards Institution.

28. Articles and equipment imported by or on behalf of the Barbados National Standards Institution for use Exclusively by the Institution on the certificate to that effect of the Director of the Institution subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the articles and equipment as the Comptroller requires.

29. Drugs and related items imported or taken out of a bonded warehouse by a dealer for use in connection with the Drug Service by virtue of a contract awarded to that dealer and upon the issue of a certificate to that effect by or on behalf of the Director of the Drug Service subject to the conditions contained in the certificate and subject to the keeping and rendering of accounts in respect of the use or disposal of the drugs and related items as the Comptroller requires.

The Drug Service.

30. Philatelic material, certified as such by the Postmaster General and engraved envelopes.

Philatelic material and engraved envelopes.

31. Machinery, implements apparatus and other articles and materials imported by or on behalf the Cable and Wireless (Barbados) Limited for use in the construction and working of the telephone system.

Cable and Wireless (Barbados) Limited.

32. (1) Articles, including vehicles imported by or on behalf of the Caribbean Examinations Council or taken out of a bonded warehouse for use exclusively by the Council, and not for sale, on the certificate to that effect of the Senior Assistant Registrar.

Caribbean Examina-tions Council

(2) Baggage, personal and household effects and one used motor car for each member of the staff of the Caribbean Examinations Council recruited abroad if the motor car is imported within six months after his assumption of duties in Barbados.

33. (1) Articles manufactured from sea island cotton and bearing the mark or trade mark of the West Indian Sea Island Cotton Association.

Sea Island Cotton

(2) Machinery, plant and equipment imported by an individual or company for use exclusively in the production and processing of sea island cotton on a certificate on a certificate which must be signed

(a) in the case of an individual, by that individual or his authorised agent;

(b) in the case of a company, by the Secretary or the Managing Director of that company; or

(c) in the case of an association or co-operative by the President or Chief Executive of the association or the co-operative as the case may be.

(3) The machinery, plant and equipment referred to in paragraph (2) may be subject to the following conditions:

(a) that the importer is registered with the Chief Agricultural Officer and the Customs Department; and

(b) that the importer keeps and renders accounts in respect of the use and disposal of the machinery , plant and equipment as the Comptroller require s.

Articles import ed for the purpose of manufactur- ing product s for export to the United States of America.

34. . (1) Articles, including raw materials and accessories, imported exclusively for the purposes of item 807.00 of the Tariff Schedules of the United States of
America on a certificate to that effect of the importer which certificate

(a) in the case of a company, must be signed by the Secretary or Managing Director or a person authorised by the Secretary or Managing Director, and

(b) in the case of an individual, must be signed by that individual or his authorised agent;

and any such importation shall be subject to the following condition s:

(c) that such importer must register with the Industrial Development Corporation and the Customs Department, and

(d) that such importer shall keep and render accounts in respect of the use and disposal of the items imported under this item and the re-export of the finished products, in such manner as the Comptroller of Customs requires.

(2) In this item "importer" includes a person on whose behalf articles are imported for the purposes of item 807.00 of the Tariff Schedules of the United States of America.

Arti cles imported for the purpose of manu fac- tur ing products for export to Canad a S.1.19 88/ 34

35. . Subject to paragraph (2), articles, raw materials and accessories imported exclusively for the purpose of manufacturing of finished products for export to Canada on a certificate to that effect of the importer which certificate:

(a) in the case of a company, must be signed by the Secretary or Managing Director of the company; and

(b) in the case of an individual, must be signed by that individual or his authorised agent;

For Approved Agriculture and Fisheries

Firefighting apparatu s.

36. Firefighting apparatus of every description imported for use in combating fires in sugar cane fields or sugar factories on the certificate to that effect of the Owner , Manager or Attorney of the sugar cane plantation or sugar, factory for the protect ion of which the equipment is imported.

Wet water concentrate for use in the combating of sugar cane fires.

37. Wet water concentrate imported on the advice of the Chief Fire Officer for the purpose of combating sugar cane fires, on the certificate to that effect of the Owner , Manager or Attorney of the sugar cane plantation for which the wet water

37A. Materials or equipment approved by the Minister responsible for Fisheries to be used exclusively for the purpose of commercial fisheries by an approved fishery enterprise as follows:

(a) Construction materials or equipment for fishing vessels

Construction materials including fibreglass, resin, hardener, marine grade fastenings such as silicon bronze and stainless steel nails; marine anti-fouling paints; marine epoxy, polyurethane foaming chemicals for hold insulation; vessel fitting including hatches, windows and marine toilets; stoves, sinks and other galley fittings specifically for marine use;

(b) Engines and Propulsion related equipment and appliances

Outboard engine fuel tanks; oil, fuel air and hydraulic fluid filters; propellers; shafts; mechanical and electronic battery selector or isolator switches; engine control cables; instrument panels and gauges; hydraulic and cable steering syste ms; flexible couplings; engine mounts; propeller shaft bearings; rudders; exhaust hose and water locks (risers) ; drive or damper plates; sending units and sensors; zinc; anodes; marine engine alarm kits;

(c) Navigation equipment

Compasses (min . 10cm.); equipment related to the Global Positioning System and other satellite navigation systems; navigation charts and plotting instru ments; direction finders; navigation lights; fishing lights; shapes, flags and visual signals; radar ; depth sounders and transducers; plotters; heading sensors; automatic pilots;

(d) Communication equipment

High frequency single side-bank (HF-55B) and very high frequency (VHF) marine radios and connecting accessories including antennas and mounts

(e) Safety equipment

Flares (not including flare guns or cartridges); life jackets : inflatable rafts; smoke signals; dye markers; life rings; distress flags; radar reflect ors; heliograph mirrors; anchors; bilge pumps; first aid kits; fire extinguishers; bailers; sea anchors ; marine lights; oars and rowlocks; wind and solar powered charging systems; float switches ; emergency position-indication radio beacons (EPIRBS);

(f) *Fish Harvesting equipment*

Fishing lines and leaders; rods; fishing nets (not including trammel nets and seine nets containing a mesh size of not less than 1.5 inch when stretched) ; fish trap wire (not including wire of 1.25 inch mesh size or less); net twine; hooks, snaps, crimps and swivels; gaffs; floats, sinkers and buoys; roller assemblies and fairleads; artificial and natural bait ; water temperature gauges and profilers; longline reels, spools, setters and leader carts; line and trap haulers; timed float releases; mechanical and hydraulic deck equipment controls; wash down pumps; blocks; radio buoys and their batteries (not including dry cell batteries); live bait wells; fish finders; jigs and jigging reels; underwater fishing lights; squid reels; chemical and electrical light lures; shackles ; thimbles; and

(g) *Fish Handling equipment*

Ice shovels and boots; fish saws and blades; fishing gloves; foul weather

37B. (1) Subject to paragraph (2),

(a) fishing vessels requiring assembly or locally built or imported within a period of five years of construction; marine grade plywood and hard wood suitable for boat construction and other construction materials,

(b) marine engines including inboard diesel up to 450 horse power and outboard diesel, gasoline or combined gasoline and kerosene up to 90 horse power; mar ine engine gear boxes and other parts used in the construct ion, operation or maintenance of commercial fishing boats, marine heavy duty batteries and marine alternators and generators; and

(c) materials, appliances and equipment other than those set out in item 39,

to be used exclusively for the purpose of commercial fisheries by an approved fishery enterprise.

(2) The exemptions in respect of the articles referred to in this paragraph shall be subject to the conditions that

(a) the articles are

(i) certified by the Chief Fisheries Officer ,

(ii) imported or purchased out of a bonded warehouse by or on behalf of an approved fishery; and

(b) the fishery enterprise keeps and renders to the Comptroller, accounts in respect of the acquisition , use and disposal of articles as the Comptroller requires.

37C. For the purposes of paragraphs 37A, 37B and 37D, "approved fishery enterprise" means any enterprise engaged in commercial fisheries that is owned or operated by an individual, firm, co-operative society or any other member-organisation and which is approved by the Minister responsible for Fish eries.

37D. (1) Subject to paragraph (2),

(a) live fish fry fingerlings and live crustaceans intended for breeding or rearing for food, as well as for seed stock;

(b) machinery, equipment and chemicals to be used exclusively for the purpose of commercial fisheries by an approved fisheries enterprise.

"Aqua-culture , marine cultur e and aquaponic systems.

(2) The exemption in respect of the articles referred to in paragraph (1) shall be subject to the conditions that

(a) the articles are

(i) certified by the Chief Fisheries Officer

(ii) imported or purchased out of a bonded warehouse by or on behalf of an approved fishery; and

(b) the fishery enterprise keeps and renders to the Comptroller accounts in respect of the acquisition, use and disposal of articles as the Comptroller requires.

37E. A motor vehicle imported by or on behalf of a registered farmer or company for use exclusively in farming operations on a certificate to that effect of the Chief Agricultural Officer and subject to the following conditions:

Registered farm vehicles.

(a) that the motor vehicle is used exclusively as a farming vehicle for a period of at least 5 years after the date of importation;

(b) that the motor vehicle is not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and

(c) that the registered farmer or company keeps and renders accounts in respect of the use and disposal of the motor vehicle imported under this item in such manner as the Comptroller of Customs requires.

Tractors and associated equipment.

37F. A tractor and the parts thereof imported by or on behalf of an individual or company to provide cultivation services to farmers on a certificate to that effect of the Minister responsible for Agriculture and subject to the following conditions:

(a) that the tractor and the parts thereof are used exclusively to provide cultivation services to fanners for a period of at least 5 years after the date of its importation;

(b) that the tractor and its parts thereof are not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and

(c) that the individual or company keeps and renders accounts in respect of the use and disposal of the tractor and its parts imported under this item in such manner as the Comptroller of Customs requires.

"Facilities for storage and marketing of local agricultural and fisheries nrnci11r.tc;.

37G. Equipment and machinery for the establishment of facilities for the storage and marketing of local agricultural and fisheries products by farmers registered with the Chief Agricultural Officer and fisheries cooperative organisations, on a certificate to that effect of the Chief Agricultural Officer or the Secretary of the Fisheries Cooperative Organisation respectively, and subject to conditions as to the keeping and rendering of accounts in respect of the use or disposal of the items in such a manner as the Comptroller requires."

The Barbados Sugar Producer's Association (Inc.).

38. Chemicals, apparatus, materials and equipment imported by or on behalf of the Barbados Sugar Producers Association (Inc.) for use by the Sugar Technology Research Unit in the growing and processing of sugar cane and other food crops on the certificate to that effect of the Director of the Unit.

West Indies Cane Breeding Station.

39. Chemicals, apparatus, materials and equipment imported by or on behalf of the West Indies Cane Breeding Station for use in sugar cane breeding research operations on the certificate to that effect of the Director of the Station.

For Approved Tourism Ventures

Coaches and mini-buses for operation of island tours.

40. Passenger vehicles, being coaches and minibuses that the Comptroller of Customs is satisfied are imported by or on behalf of such associations, organizations, co-operatives or individuals as the Cabinet, by notice published in the Official Gazette, approves on condition that the vehicles imported free of duty pursuant to this paragraph shall not, within three years after the date of importation, be used except for the operation of island tours.

41. A motor vehicle imported by or on behalf of an individual or company that operates a taxi service, solely as a replacement for a taxi operated by the individual or company, subject to the following conditions or to any other conditions as may be determined by the Minister responsible for Finance: "Motor vehicles for use as taxis

(a) that the motor vehicle to be replaced is at least 5 years old and has been used exclusively as a taxi for a period of at least 5 years immediately preceding the date of importation of the replacement motor vehicle;

(b) that the replacement motor vehicle is not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and

(c) that the individual or company keeps and renders accounts in respect of the use and disposal of the motor vehicle and equipment imported under this item in such manner as the Comptroller of Customs requires."

41 **A. A** motor vehicle imported by or on behalf of an individual or company that operates a limousine service, solely as a replacement for a limousine operated by the individual or the company, subject to the following conditions or to any other conditions as may be determined by the Minister responsible for Financ e: Limousines .

(a) that the motor vehicle to be replaced is at least 8 years old and has been used exclusively as a limousine for a period of at least 8 years immediately preceding the date of importation of the replacement motor vehicle;

(b) that the replacement motor vehicle is not sold or disposed of until the expiration of a period of at least 8 years after the date of its importation; and

(c) that the individual or company keeps and renders accounts in respect of the use and disposal of the motor vehicle and equipment imported under this item in such maimer as the Comptroller of Customs requires."

418. (1) Motor vehicles, spare parts, tyres, and other equipment including timing, and Safety equipment imported for the exclusive puipose of a motor racing competition that is sponsored or facilitated by the Barbados Motoring Federation Inc. on a certificate to that effect from the President of the Motoring Federation Inc. subject to the condition that "**M otor** vehicles spare parts tyres and equipment for the Barbados Motoring Federation Inc. Club

(a) the motor vehicle being imported is a

(A) saloon or sedan model with a welded safety roll-cage and limited interior trim which is designated to cany two persons

(B) Formula one car or other single seater purpose-built racing car, with a welded safety roll-cage and a closed cockpit that is designed for racetrack use only; or

(C) kart designed specifically for racetrack use;

(b) the Comptroller is satisfied that the motor vehicle, spare part s, tyres and other equipment including timing, communication and safety equipment are reasonably required for the purposes of a motor racing competition;

(c) the Comptroller may impose and attach such conditions as to the keeping and rendering of accounts as he considers appropriate in respect of the use and disposal of the motor vehicles, spare parts, tyres and other equipment including timing, communication and safety equipment; and

(d) the person importing the motor vehicle, spare parts, tyres and other
equipment including timing, communication, and safety equipment for the motor racing competition is a member of a motor club which is part of the Barbados Motoring Federation Inc. or a

(2) The spare parts, tyres and other equipment referred in paragraph (1) are as follows :

1. body shells;
2. engines;
3. transmissions;
4. rear axles;
5. braking systems;
6. tyres specifically designated for racing competit ion purpose
7. helmets;
8. racing suits;
9. fire resistant under garments;
10. driving shoes;
11. driving gloves;
12 . seat belts consisting of 4 or more points;
13. seats;
14. fire extinguishers;
15. fire retardants ;
16. fire suppression syste ms;
17. roll cages;
18. marshal 's vests and protective clothing;
19. safety flags;
20. safety barriers;
21. rescue equipment;
22. VHP or similar radios;
23. electronic timing lights;
24. electric timing devices:

26. timing clocks;
27. photocells (transponder and receiver),
28. tripods;
29. headsets;
30. amplifiers;
31. cables;
32. remote devices;
33. laptop computers; and
34. batteries".

For Approved Mining, Drilling and Quarrying

Machinery for use in Oil Industry.

42. (1) Machinery and apparatus imported for the purpose of boring for oil or petroleum or for mining asphalt, commonly called manjak, or other minerals.

(2) Machinery and apparatus imported for the purpose of refining oil or petroleum or for manufacturing any article of commerce from oil obtained in Barbados or for manufacturing fuel from manjak.

(3) Machinery, apparatus, tools and equipment and materials imported by any person holding a licence or lease under the Petroleum Winning Operations Act that are necessary for the purpose of exploring for, prospecting for mining or producing petroleum, on proof to the Comptroller that the machinery, apparatus, tools equipment or materials are to be used for those purposes only.

(4) The exemptions granted in respect of the items in sub-paragraph 1, 2 and 3 shall be subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the items referred to in those sub-paragraphs as the Comptroller of Customs requires.

Bellairs research Institute of McGill University.

43. Chemicals, apparatus, articles, materials and equipment including vehicles imported by or on behalf of the Bellairs Research Institute of McGill University for the purpose of constructing, equipping and maintaining its laboratory or for conducting research in marine biology by the Institute.

Brace Experiment Station of McGill University.

44. Chemicals, apparatus, articles, materials and equipment including vehicles imported by or on behalf of the Brace Experiment station of McGill University for the purpose of constructing, equipping and maintaining the Station or for conducting the research operations of the Station on the certificate to either effect of the person in charge of the Station.

McGill University Tropical Research Laboratory.

45. Office and laboratory equipment including apparatus and chemicals imported for use at McGill University Tropical Research Laboratory and all field equipment and fittings imported for use in the research operations of the Laboratory

Barbados Mu seum.

46. . Articles, equipment and building materials imported by or on behalf of the Barbados Museum and Historical Society to be used exclusively for the purposes and objects of the Barbados Museum and Historical Society and not for the purposes of sale or other disposal on the certificate to that effect of the Director of the Barbados Museum and Historical Society .

"Barbados National Trust

46A. Articles, equipment and building materials imported by or on behalf of the Barbados National Trust to be used exclusively for the purposes and objects of the Barbados National Trust and not for the purposes of sale or other disposal and so certified by the General Manager of the Barbados National Trust".

StJohri s Ambul ance Brig ade.

47. Articles of uniform and equipment imported for the exclusive use of the St.John's Ambulance Brigade or any member thereof, on the certificate to that effect of the Co mmissioner , the Secretary, or other responsible officer of the Association.

Barbado s Red Cro ss Soci ety.

48. Articles imported by the Barbados Red Cross Society or any member thereof for the objects and purposes of the Society on the certificate to that effect of the Secretary or other responsible officer of thee Society.

Boys' Scouts Associa- tion .

49. Articles of uniform and equipment imported for the exclusive use of the Boys' Scouts Association or any member thereof on the certificate to that effect of the District Scout Master, the Secretary or other responsible Officer of the Association.

Girl s' Scout s Associa- tion .

50. Articles of uniform and equipment imported for the exclusive use of the Girls ' Guides Association or any member thereof on the certificate to that effect of the Commissioner, the Secretary or other responsible Officer.

Church Lads and Church Girl s' Brig ade..

51. Articles of uniform and equipment imported for the exclusive use of the Church Lads and Church Girls ' Brigade or any member of a company thereof on the certificate to that effect of the Bishop, or the Rector of the parish.

R.S.P.C.A

52. Articles including vehicles imported by or on behalf of the Barbados Branch of the R.S.P .C.A. solely for the use of the Society on the certificate to that effect' of the Secretary-Treasurer or other respons ible officer of the branch.

Barbado s Association for Mentally Retard ed Childr en.

53. Articles sent from abroad or imported by or on behalf of the Barbados Association for Mentally Retarded Children to be used exclusively for the purposes and objects of the Association and not for sale, on the certificate to that effect of the President or Secretary of that Association.

54. Articles of uniform and equipment imported for the exclusive use of the Pathfinder Association of the Seventh Day Adventist Church on the certificate to that effect of the Secretary or other responsible Officer of the Association. The Pathfinder Association.

55. Medical instruments, apparatus and supplies, and other materials, articles and equipment including vehicles imported for the exclusive use of the Barbados Family Planning Association on the certificate to that effect of the Manager or Secretary of the Associati on. Barbado s Family Planning Association.

56. Articles imported by or on behalf of the Alliance Francaise to be used exclusively for the purposes and objects of the Alliance Francaise and not for sale on the certificate to that effect of the Secretary-Treasurer of the Alliance Francais e. Alliance Francais e.

57. Articles imported by or on behalf of the Barbados Arts Council to be used exclusively for the purposes and objects of the Council and not for sale, on the certificate to that effect of the President or Secretary of the Council. Barbados Arts Council.

58. Articles imported by or on behalf of the Barbados Arts Council to be used Union to be used exclusively for the purposes and objects of its Labour College and nnt fnr <:r1lP nn thP rPrtifir;:itp tn th;:it *pffprt* nf thP(.;pnpr;:il <:;prrpt;:irv nf thP I In inn Barbados Workers ' Union.

59. Articles and equipment, including vehicles, imported by or on behalf of the Thelma Vaughn Memorial Home to be used exclusively for the purposes and objects of the Thelma Vaughn Memorial Home and not for sale, on the certificate to that effect of the Chairman or Secretary of the Thelma Vaughn Memorial Home. Thelma Vaughn Memorial Home.

60. Amateur Radio Equipment, imported by or on behalf of the Amateur Radio Society of Barbados for use exclusively by a member of the Society who is the holder of a valid licence, granted under the Wireless Telegraphy Act, to keep, install, erect or use on amateur wireless transmitter, on the certificate to that effect of the Honorary Secretary-Treasurer of the Society. Amateur Radio Society of Barbados Cap. 285.

60A. Amateur Radio Equipment, imported by or on behalf of the Barbados Citizens Band Radio Association for use exclusively by a member of the Association who is the holder of a valid licence granted under the Telecommunications Act to to keep, install, erect or use on amateur wireless transmitter, on the certificate to that effect of the Honorary Secretary-Treasurer of the Association. Barbados Citizens Band Radio Association. Cap. 282B.

61. Artificial remembrance poppies imported by or on behalf of the Poppy League Committee exclusively for use of the Committee on the certificate of the Commanding Officer, Barbados Defence Force subject to the keeping or rendering of accounts in respect of the use or disposal of the poppies as the Comptroller requires. ... e

National Union of Public Workers.

62. Educational Materials and articles, including paper, furniture, equipment, office machinery, films, books, pamphlets, audio-visual aids and charts imported by or on behalf of the National Union of Public Workers for use exclusively by that Union for the promotion of die education of its members in matters relating to trade union affairs, on the certificate to that effect of the General Secretary of the Trade Union subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.

Association for the Aid of physically Handicapped Ch il dren of Barba dos

63. Articles imported by or on behalf of the Association for the Aid of Physically Handicapped Children of Barbados for use exclusively for the purposes and objects of the Association on the certificate to that effect of the Chairman or Secretary of the Association subject to the keeping or rendering of accounts in respect of the use or disposal of the articles as the Comptroller requires.

Equipment or goods for exclusive use by a privatel y operated hospital

64. Equipment medicines, drugs, medicsl supplies, clothing, specially required furniture and ambulances imported or purchased out of a bonded warehouse by or on behalf of a privately operated hospital for use exclusively for the purposes of the hospital

(a) on the certificate to that effect of the Hospital Administrator; and

(b) subject to the

(i) condition that the Comptroller is satisfied that the specially required furniture cannot be obtained from a manufacturer or other provider in Barbados; and

(ii) keeping or rendering of accounts in respect of the use or disposal of the equipment or goods as the Comptroller requires";

Equipment o r goods for excl usive use by Quee n Eliza beth Hospita l

64A Articles, equipment, medicines, drugs, medical supplies, clothing, specially required furniture, vehicles and ambulances imported or purchased out of a bonded warehouse by or on behalf of the Queen Elizabeth Hospital for use exclusively for the purposes of the Hospital

(a) on a certificate to that effect of the Chief Executive Officer of the Hospital; and

(b) subject to the

(i) condition that the Comptroller is satisfied that the specially required furniture cannot be obtained from a manufacturer or other provider in Barbados; and

(ii) keeping or rendering of accounts in respect of the use or disposal of the equipment or goods as the Comptroller requires;

65. Items, excluding vehicles, imported by or on behalf of the Caribbean Conference of Churches for use exclusively in the Disaster Emergency Relief and Welfare Programme on a certificate to that effect of the Sub-Regional Coordinator for the time being of the Caribbean Conference of Churches.

Caribbean Conference of Churches.

66. Materials and equipment imported by the Pan American Development Foundation to be donated to private or public entities in Barbados in respect of the Foundation's development programmes, on a certificate to that effect of the Director of Finance and Economic Affairs subject to the keeping or rendering of accounts in respect of the use or disposal of the materials and equipment as the Comptroller requires.

Pan American Develop-ment Foundations.

67. Office equipment and materials imported by or on behalf of the Caribbean Centre for Development Administration to be used exclusively for the purposes and objects of the Centre and not for sale on the certificate to that effect of the Executive Secretary or other responsible officer of the Centre.

Caribbean Centre for Development Administration S.1.1985 No. 15.

68. Computers, software and equipment; namely monitors, keyboards, system units, printers and computer programmes for use in businesses or educational

Computers software and equipment

69. All telecommunications equipment imported by or on behalf of the Cable and Wireless (Barbados) for use exclusively in the operation of the Company on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of such telecommunications equipment as the Comptroller requires.

Telecom-munications equipment for use by Cable and Wireless (Barbados) Limited.

70. Rifles, parts of rifles, rifle accessories, targets, rifle ammunition, pistols, parts of pistols, accessories, air pistol pellets and pistol ammunition imported by or on behalf of the Barbados Shooting Council for use exclusively by the Barbados Shooting Council for promotion of its objects on the certificate to that effect of the Honorary Secretary of the Council subject to such conditions as to the keeping or rendering of accounts as the Comptroller requires.

Barbados Shooting Council.

71. Educational materials and articles, including paper, furniture, equipment, office machinery, films, books, pamphlets, audio-visual aids and charts imported by or on behalf of the Barbados Secondary Teachers' Union for use exclusively by that Union for the promotion of the education of its members in matters relating to trade union affairs, on the certificate to that effect of the General Secretary of the Union subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.

Barbados Secondary Teachers' Union.

Barbados Union of Teachers.

72. Educational materials and articles, including paper, furniture, equipment, office machinery, films, books, pamphlets, audio-visual aids and charts imported by or on behalf of the Barbados Union of Teachers for use exclusively by that union for the promotion of the education of its members in matters relating to trade union affairs, on the certificate to that effect of the General Secretary of the Union subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.

Barbados Cancer Society.

73. Articles, implements, apparatus and educational materials sent from abroad or imported by or on behalf of the Barbados Cancer Society for use exclusively for the purposes and objects of the Society, on the certificate to that effect of the Honorary Secretary of the Society, subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.

Barbados Gallery of Art Trust

74. Articles and equipment imported by or on behalf of the Barbados Gallery of Art Trust to be used exclusively for the purposes and objects of the Trust and not for purposes of sale or other disposal, on the certificate to that effect of the Chairman of the Board of Trustees.

Barbados Water Authority.

75. Electrical switchgear, pumps, pipes, machinery, equipment and apparatus imported for the purposes of the Barbados Water Authority's operations, on the certificate of the General Manager of the Barbados Water Authority and subject to the keeping and rendering of accounts in respect of the use or disposal of the items in such manner as the Comptroller requires.

Ionics Freshwater Ltd.

76. Machinery, Equipment, spare parts, pipes, apparatus and pumps imported by Ionics Freshwater Ltd. For the construction and operation of a desalination plant, the purpose of which is to supply water solely to the Barbados Water Authority

(a) on the certificate of the Project Manager of the Barbados Water Authority ; and

(b) subject to the keeping and rendering of accounts in respect of the use or disposal of the items in such manner as the Comptroller requires.

Heart Foundation of Barbados Inc.

77. Articles, implements, apparatus and educational materials imported by or on behalf of the Heart Foundation of Barbados Inc., for use exclusively for the purposes and objects of the Foundation,

(a) on the certificate of the Honorary Secretary of the Foundation; and

(b) subject to the keeping and rendering of accounts in respect of the use or disposal of the items in such manner as the Comptroller requires.

78. Articles imported by or on behalf of the behalf of the Barbados Association for the Blind and Deaf for use exclusively for the purposes and objects of the Association on the certificate to that effect of the President or Secretary of the Association subject to the keeping or rendering of accounts in respect of the use or disposal of the articles as the Comptroller requires. Barbados Association for the Blind and Deaf.

79. Equipment and medical supplies imported by or on behalf of the Bayview Hospital for use exclusively for the purposes of the Hospital on the certificate to that effect of the Administrator subject to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires. Bayvi ew Hospital.

80. All telecommunications equipment, computers, machinery , implements, apparatus and infrastructural components imported by or on behalf of Digicel (Barbados) Limited.for use exclusively in the operation of Digicel (Barbados) Limited, on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect ofthe use or disposal of such telecommunications equipment, machinery, implements and apparatus as the Comptroller reauires. Digicel (Barbados) Limited .

81. All telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components imported by or on behalf of Sunbeach Communications Inc., for use exclusively in the operation of Sunbeach Communications Inc., on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in in respect of the use or disposal of such telecommunications equipment , machinery implements and apparatus as the Comptroller reauires. Sunbeach Communi-cations Inc.

82. All telecommunications equipment, computers, machinery , implements, apparatus and infrastructural components imported by or on behalf of Cellular Communications (Barbados) SRL for use exclusively in the operation of Cellular Communications (Barbados) SRL, on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, machinerv. implements and apparatus as the Comptroller reauires. Cellular Com muni-cations (Barbados) SRL.

82A . All telecommunications equipment, plant and machinery and spare parts imported by or on behalf of Antilles crossin g, LP, on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect as to the use or disposal of such telecommunications equipment , plant and machinery and spare parts as the Comptroller requires. "Ant illes Cro ssing LP.

82B. All telecommunications equipment, plant and machinery and spare parts imported by or on behalf of Tele (Barbados) Inc., on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect as to the use or disposal of such telecommunications equipment, plant and machinery and spare parts as the Comptroller require s." . Tele (Barbado s) Inc.

"Solutrea International Inc.

82C. All telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components imported by or on behalf of Solutrea International Inc. for use exclusively in the operation of Solutrea International Inc., on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components as the Comptroller requires."

Barbados Investment and Development Corporation .

83. (1) Raw materials, packaging materials and accessories including

(a) semi-precious beads and jewellery findings such as ear wires, ear posts, clasps, spacers, jump rings, headpins, bead caps, barettes , brooch pins, chain by the foot, silver wire, beading needles;

(b) textile accessories such as trimmings, braids, sequins, buttons, fasteners, jute, yams, doll eyes;

(c) leather accessories such as lace, vinyl cord, leather thongs, rivets, key rings, buckle heads, bag clasps;

(d)) miscellaneous accessories such as glues and adhesives, magnets, shells, leatherette, suedette, beads, specialty feathers, copper foil, speciality

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imported by the Barbados Investment and Development Corporation on behalf of producers in the indigenous industrial sector for sale in the Supplies Distribution Centre.

(2) For the purpose of sub-paragraph (1)

(a) "indigenous industrial sector" includes small manufacturing businesses

(i) that comprise craft businesses, artists and costume designers; and

(ii) who employ not more than ten persons;

(b) "Supplies Distribution Centre" means a central outlet for the sale of a wide variety of raw materials and accessories used by the indigenous industrial sector and schools.

Hotel Refurbish-ment. 2002-7 .

84. (1) The items referred to in sub-paragraph (3) qualify for exemption from the payment of customs duty under section 15(3) of the Tourism Development Act, when imported or purchased out of a bonded warehouse, and where the owner or operator of an hotel submits to the Comptroller of Customs a certificate that

(a) the hotel is registered by the Barbados Tourism Authority or the owner or operator of the hotel has been issued with a licence under section 10 of the Tourism Development Act; and

(b) the items will be used only for the purposes of the hotel.

(2) The exemption referred to in sub-paragraph (1) is subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the items in such maimer as the Comptroller requires.

(3) The items referred to in sub-paragraph (1) are as follows :

1. All kitchen and beverage equipment, including all appliances.
2. Stoves or Ovens.
3. Salamanders.
4. Grills.
5. Steam kettles.
6. Microwave ovens.
7. Pastry ovens.
8. Convection ovens.
9. Proovers.
10. Deep fat flyers.
11. Commercial Refrigerat ors.
12. Commercial freezers.
13. Extractor fans.
14. Buffet counter hot or cold.
15. Bain manes.
16. Dishwashers.
17. Stainless steel landing tables.
18. Stainless steel work tables.
19. Dishwasher racks.
20. Blenders.
21. Mixers.
22. Ice machines.
23. Kitchen t ools.
24. Commercial pots.
25. Commercial pans.
26. Table cloths
27. Napkins.
28. Cutlery silverware.
29. Cutlery stainless steel.
30. Glassware.
31. Crystal.
32. Crockery.
33. Chafing dishes.
34. Table lamps.
35. Trays.

36. Candelabra.
37. Silverware or stainless steel of the following:
    (a) Platters
    (b) Vegetable dishes
    (c) Tea pots
    (d) Coffee pots
    (e) Creamers
    (f) Sugar bowls
    (g) Finger bowls
    (h) Wine buckets
    (i) Cruets
    (j) Water pitchers
    (k) Cocktail shakers
    (l) Room service heated compartments
    (m) Beverage coolers
    (n) Automatic liquor pourers (optica)
    (o) Stainless steel sinks
    (p) Glass washers
    (q) Ice crushers
    (r) Refrigerated trays
38. Locks and keys.
39. Safes and safety deposit boxes.
40. Drapery fabric.
41. Upholstery fabric.
42. Carpets.
43. Rugs.
44. Mats.
45. Electric scrubbing machines .
46. Shampoo machines.
47. Wet or dry vacuum cleaners.
48. Vacuum cleaners.
49. Polishing machines.
50. Sheets.
51. Pillowcases.
52. Mattress pads.
53. Blankets .
54. Bedspreads.
55. Bed sheets.
56. Air conditioners (central control).
57. Air conditioners (console type) .
58. Air conditioners (window units).
59. Fans (ceding, standing and extractor).
60. Ice buckets.
61. Toilets complete.
62. Bath tubs.
63. wash basins.

64. Plumbing fittings.
65. Towel rails.
66. Soap dishes.
67. Toilet paper holders.
68. mini bars.
69. Television sets.
70. Radios.
71. Mirrors .
72. Tiles (acoustic , vinyl or marble) .
73. Marble.
74. Light fittings.
75. Lamps or shades.
76. Towels (locally or regionally manufactured).
77. Bath mats.
78. Ceramic tiles .
79. Water heaters.
80. Dryers.
81. Washers.
82. Computers.
83. Towelling material.
84. Shampoo machines (floor).
85. Cast iron furniture.
86. Wicker furniture.
87. Cast aluminium furniture .
88. Anodised metal furniture .
89. Rattan and bamboo furniture .
90. Plastic moulded furniture.
91. Fire extinguishers and firefighting apparatus.
92. Water pumps.
93. Electric light, telephone and bell equipment, and appliances including energy-saving light bulbs and fittings.
94. Water-heating equipment, boilers and tanks.
95. Kitchen sinks and kitchen fixtures generally.
96. Bath tubs, basins, shower-bath equipment, toilet and sanitary fixtures and fittings generally.
97. Elevators.
98. Tread mills.
99. Stair climbers.
100. Ellipse machines .
101. Static bicycles.
102. Spin bicycles.
103. Loose weights up to kilograms.
104. Lat machines .
105. Quad machines .
106 . Biceps and triceps machines .
107. Leg curl machine.
108. Any other gym equipment.

109. Massage tables .
110. Hydro tables.
111. Sauna.
112. Hot tubs (jacuzzi types).
113. Lawn mowers (sit down type).
114. Swimming pools and swimming pool filter s, pu mps, light fittingi chemicals.
115. Computer-controlled systems to regulate energy use and save energy.
116. Electronic equipment to increase the safety , security and energy. conservation of the rooms and the entire restaurant property.
117. Spare parts for all approved equipment
118. Urinals.
119. Wastewater disposal systems, sewerage systems.

Meterological Depart ment.

85. Materials, equipment, supplies and goods including motor vehicles, furnished by the Government of the United States through the United States Cooperating Agency for use by the Meterological Department to facilitate the operation and maintenance of a rawinsonde station at the Grantley Adams International Airport and the dissemination of information respecting the weather.

"WAMCO Technology Group Limited.

86. All telecommunications equipment, computers, machinery , implements , apparatus and infrastructural components imported by or on behalf of WAMCO Technology Group Limited for use exclusively in the operation of WAMCO Technology Group Limited, on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, machinery, implements and apparatus as the Comptroller requires-."

"Machinery or equipment for use in generating renewable energy .

87. Material or equipment to be used exclusively for the purpose of gene renewable energy as follo ws:

Renewable Energy System:

(a)) Wind turbine systems (wind , electric and wind pumps);

(b) Solar photovoltaic systems (solar electric systems including inv1 charge controllers and batteries) solar lights, solar radios;

(c) Bio-fuel systems (bio-diesel plants, fuel cane, cogeration systems ethanol production systems);

(d) Hydropower systems (water turbines);

(e) Solar thermal systems (solar dryers, solar cookers, solar air conditi solar stills\:

(t) Wave or tidal power systems;

(g) Fuel cell systems (not renewable energy but new efficient energy technology);

(h) Geothermal heat pump systems.

88. Equipment and materials imported by or on behalf of the Insurance Association of the Caribbean Inc., to be used exclusively for the purposes and objects of the Association and not for sale, as certified to that effect by the Chief Executive Officer of the Association". **"Insurance** Association of flic Caribbean Inc,

89. All machinery, apparatus , tools, equipment and spare parts imported by or on behalf of the Barbados Port Inc. for the exclusive use of the Company, and not for sale, on a certificate to that effect from the Financial Controller or the Corporate Secretary of the Company." "Barbados Port Inc.

90. All telecommunication equipment, computers, machinery, implements, apparatus and infrastructure components imported by or on behalf of WI-Net LLC for use exclusively in the operations of WI-Net LLC on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, machinery, implements and apparatus as the Comptroller requires. Wi-Net LLC

91. Equipment, educational materials and articles including books and pamphlets imported by or on behalf of a Charity registered under the Charities Act to be used exclusively for the purposes and objects of the Charity and not for sale, on the certificate to that effect of the Manager or Secretary of that Charity. Charities

PART I
LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION OF GOODS
0702.00.00	Tomatoes, fresh or chilled
0703.10.20	Shallots (eschallots)
0704.10.10	Cauliflowers
0704.90.10	Cabbages
ex 07.05	Lettuce
0706.10.10	Carrots
0707.00.10	Cucumbers
0708.20.10	String beans
0708.20.20	Bora (bodi) beans (Vigna spp.)
0708.20.30	Blackeye peas
0708.90.10	Pigeon peas
0709.30.00	Aubergines (egg-plants)
0709.60.90	Other fruits of the genus Capsicum or of the genus Pimenta
0709.93.10	Pumpkins
0709.99.10	Zucchini
0709.99.20	Ochroes
ex 0710.22.90	Other string beans, frozen
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.33.10	Red kidney beans

HEADING NO.	DESCRIPTION OF GOODS
0714.10.00	Manioc (cassava)
0714.20.00	Sweet potatoes
0714.90.10	Arrowroot
0714.90.20	Dasheens
0714.90.30	Eddoes
0714.90.40	Tannias
0714.30.00	Yams
ex 08.01	Coconuts
ex 08.03	Bananas, fresh or dried
ex 08.03	Plantains, fresh or dried
ex 0804.30.00	Pineapples, fresh
ex 0804.40.00	Avocados, fresh
ex 0804.50.00	Guavas, mangoes and mangosteens, fresh
ex 0805.10.00	Oranges, fresh
0805.21.10	Ugli fruit
0805.21.20	Ortaniques
0805.40.00	Grapefruit including pomelos
0805.50.00	Lemons and limes
0807.11.00	Watermelons
0807.19.10	Cantaloupes
0807.19.20	Muskmelons
0807.20.00	Papaws (papayas)
0810.90.10	Sapodillas
0810.90.20	Golden apples
0810.90.30	Passion fruit

HEADING NO.	DESCRIPTION OF GOODS
0810.90.40	Soursop
0810.90.50	Breadfruit
0810.90.60	Carambolas
0904.21.20	Pimento (allspice)
09.06	Cinnamon and cinnamon-tree flowers
0907	Cloves (whole fruit, cloves and stems)
0908.	Mace
0910	Ginger
0910.30.00	Turmeric (curcuma)
0910.99.10	Thyme
0910.99.20	Bay leaves
1006.10.00	Rice in the husk (paddy or rough)
1006.20.00	Husked (brown) rice
1006.30.00	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40.00	Broken rice
1101.00.90	Other wheat or meslin flour
1106.20.20	Arrowroot flour
1108.19.10	Arrowroot starch
1203.00.00	Copra
1208.10.00	Flours and meals of soya beans
1208.90.20	Flours and meals of copra
1212.93.00	Sugar cane
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified

HEADING NO.	DESCRIPTION OF GOODS
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09
ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516.10.10	Fish fats and oils and their fractions
1516.20.00	Vegetable fats and oils and their fractions
ex 17.01	Cane sugar
ex 17.01	Beet sugar
2009.11.10	Orange juice, frozen, concentrated
2009.12.30	Orange juice, other, not concentrated, not frozen
2009.21.30	Grapefruit (including pomelo) juice, not concentrated
2102.30.00	Prepared baking powders
ex 2306.50.00	Oil cake of coconut or copra
2309.90.30	Prepared complete poultry feed
2309.90.40	Prepared complete cattle feed
2309.90.50	Prepared complete pig feed
2309.90.60	Other prepared complete animal feeds

HEADING NO.	DESCRIPTION OF GOODS
2520.10.10	Gypsum
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10.00	Quicklime
2522.20.00	Slaked lime
2522.30.00	Hydraulic lime
Ex 25.23	Portland cement
2606.00.00	Aluminium ores and concentrates
2707.99.10	Gasolene blending preparations
2708.10.00	Pitch
2710.19.71	Lubricating oil base stock (paraffinic type)
2710.19.75	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10.00	Hydrogen
2804.30.00	Nitrogen
2804.40.00	Oxygen
2807.00.20	Sulphuric acid, other
2811.21.00	Carbon dioxide
2814.10.00	Anhydrous ammonia
2818.20.00	Aluminium oxide (alumina), other than artificial corundum
ex 2833.22.00	Sulphates of aluminium
2904.10.10	Sulphonic acid (Tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])
ex 32.08	Automotive paints
ex 32.08	Marine paints
ex 32.08	Enamels

HEADING NO.	DESCRIPTION OF GOODS
ex 32.08	Other paints
ex 32.08	Marine varnishes (including lacquers)
ex 32.08	Other varnishes (including lacquers)
ex 32.08	Other solutions as defined in Note 4 of Chapter 32
ex 32.09	Paints
ex 32.09	Enamels
ex 32.09	Varnishes (including lacquers)
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)
3210.00.20	Distempers, dry
3210.00.30	Enamels
3210.00.40	Other paints
3210.00.50	Marine varnishes (including lacquers)
3210.00.60	Other varnishes (including lacquers)
3214.10.20	Painters' fillings
3214.10.30	Glaziers' linseed oil putty
3214.10.40	Other glaziers' putty
3301.12.00	Orange oil
3301.19.10	Grapefruit oil
3301.19.20	Lime oil
3301.29.10	Bay oil
3301.29.40	Nutmeg oil
3501.90.10	Casein glues
3814.00.10	Thinners including reducers
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals

HEADING NO.	DESCRIPTION OF GOODS
ex 3820.00.10	Anti-freezing preparations
ex 39.17	PVC pipes
ex 3917.32.10	Electrical conduits and other piping, of PVC
ex 3917.32.90	Electrical conduits and other piping, other
3917.40.00	Fittings
3925.90.20	Gutters of plastics
3926.90.70	Motor vehicle licence plates of plastics
4006.10.00	"Camel-back" strips for retreading rubber tyres
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
4011.10.00	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.11.00	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.12.00	Retreaded tyres of a kind used on buses or lorries
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
Ex 44.01	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4403.12	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives (Non-coniferous)
4403.40	Other wood in the rough, of tropical species
ex 44.03	Other wood in the rough, of other non-coniferous species
4404.10.10	Split poles, piles, pickets, stakes and sticks, of wood
44.06	Railway or tramway sleepers (cross-ties) of wood
4407.99.10	Greenheart
4407.99.20	Mora

HEADING NO.	DESCRIPTION OF GOODS
4417.00.10	Handles for axes, mops, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard
6810.11.00	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10.00	Ceramic building bricks
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
7210.30.10	Of a thickness of less than 3 mm, corrugated
	Otherwise plated or coated with zinc:
7210.41.00	Corrugated:
7210.41.10	Of a thickness of less than 3 mm
	Plated or coated with aluminium:
7210.61.00	Plated or coated with aluminium-zinc alloys:
7210.61.10	Of a thickness of less than 3 mm, corrugated
7210.70.00	Painted, varnished or coated with plastics:
7210.70.10	Of a thickness of less than 3 mm, corrugated
7210.90.00	Other:
7210.90.10	Of a thickness of less than 3 mm, corrugated
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
7212.20.00	Electrolytically plated or coated with zinc:
7212.20.10	Of a thickness of less than 3 mm, corrugated
7212.30.00	Otherwise plated or coated with zinc:
7212.30.10	Of a thickness of less than 3 mm, corrugated
7212.40.00	Painted, varnished or coated with plastics:

HEADING NO.	DESCRIPTION OF GOODS
7212.40.10	Of a thickness of less than 3 mm, corrugated
7212.50.00	Otherwise plated or coated:
7212.50.10	Of a thickness of less than 3 mm, corrugated
7212.60.00	Clad:
7212.60.10	Of a thickness of less than 3 mm, corrugated
7313.00.10	Barbed wire, of iron or steel
73.14	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more
ex 7314.41.90	Chain link fencing
8311.10.10	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
8311.20.00	Cored wire of base metal, for electric arc-welding
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.23.10	Oil filters for internal combustion engines
8421.23.20	Petrol filters for internal combustion engines
9021.21.00	Artificial teeth
9603.40.20	Paint brushes
ex 96.07	Slide fasteners

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PART II

LIST OF COMMODITIES INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION
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:
0210.11.00	Hams, shoulders and cuts thereof, with bone in
0210.12.00	Bellies (streaky) and cuts thereof:
0210.20.00	Meat of bovine animals:
0210.20.20	Dried
0210.20.30	Smoked
ex 02.10	Meat (other than of swine or bovine animals)
ex 02.10	Edible meat offal
ex 02.10	Edible flours and meals of meat or meat offal
0210.99.00	Other (excluding salted or in brine)
ex 0305.10.00	Flours, meals and pellets of fish fit for human consumption
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked
	Smoked fish, including fillets:
0305.41.00	Pacific salmon, Atlantic salmon and Danube salmon
0305.49.00	Other smoked fish, including fillets

HEADING NO.	DESCRIPTION
0305.59.90	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0305.69.90	Other fish, salted but not dried or smoked and fish in brine (other than herrings, cod, mackerel, alewives, saithe, pollock, haddock and hake)
0402.99.90	Other milk and cream
0403.10.00	Yogurt
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
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20.00	Of liver of any animal
	Of swine:
1602.41.00	Hams and cuts thereof
1602.42.00	Shoulders and cuts thereof
1602.49.10	Luncheon meat
1602.49.90	Other prepared or preserved meat of swine
1602.50.90	Other prepared or preserved meat of bovine animals
1602.90.90	Other prepared or preserved meat, meat offal or blood

HEADING NO.	DESCRIPTION
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs
1604.11.00	Salmon
1604.13.20	Sardinella and brisling or sprats
1604.14.20	Skipjack and bonito
1604.19.00	Other fish, whole or in pieces, but not minced
1604.20.00	Other prepared or preserved fish
1604.30.00	Caviar and caviar substitutes:
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.00.10	Cocoa powder, put up for retail sale in packages of not more than 2 kg
18.06	Chocolate and other food preparations containing cocoa
1901.90.20	Preparations of malt extract
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, and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
1905.31.00	Sweet biscuits
1905.90.10	Biscuits, unsweetened
1905.90.20	Ice cream cones
1905.90.90	Other bakers' wares
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
2001.10.00	Other cucumbers and gherkins

HEADING NO.	DESCRIPTION
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
2002.10.90	Other tomatoes, whole or in pieces
2002.90.20	Tomato paste, other
2002.90.90	Other tomatoes
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.10.90	Other mushrooms
2003.90.90	Other truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00:
2004.10.90	Other potatoes
2004.90.90	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00:
2005.10.90	Other homogenized vegetables
2005.20.90	Other potatoes
2005.40.90	Other peas
2005.51.90	Other beans
2005.60.00	Asparagus
2005.70.90	Other olives
2005.80.90	Other sweet corn
2005.99.20	Sauerkraut, other

HEADING NO.	DESCRIPTION
2005.99.90	Other vegetables and mixtures of vegetables
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
2006.00.20	Glacé cherries
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:
2007.10.90	Other homogenised preparations
2007.91.90	Other citrus fruit
2007.99.20	Pineapple jams and jellies
2007.99.30	Guava jams and jellies
2007.99.50	Nutmeg jams and jellies
2007.99.90	Other
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.
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:
2009.41.40	Not in packages put up for retail sale
2009.49.40	Not in packages put up for retail sale
2009.50.90	Other tomato juice

HEADING NO.	DESCRIPTION
ex 20.09	Other grape juice (including grape must)
ex 20.09	Other apple juice
2009.89.10	Passion fruit juice, other
2009.89.20	Tamarind juice, other
2009.89.90	Other juice of any other single fruit or vegetable
2009.90.40	Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale
2009.90.90	Other mixtures of juices
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a other roasted coffee substitutes, and extracts, essences and concentrates thereof.
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale)
2105.00	Ice cream and other edible ice, whether or not containing cocoa
2106.90.10	Mauby syrup
2106.90.20	Other flavoured or coloured sugar syrups
2106.90.50	Ice cream powders
2106.90.60	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes

HEADING NO.	DESCRIPTION
2106.90.90	Other food preparations not elsewhere specified or included
2201.10.10	Mineral waters
2201.10.20	Aerated waters
2202.10.10	Aerated waters, containing added sugar or other sweetening matter or flavoured
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid
2309.10.00	Dog or cat food, put up for retail sale
2309.90.10	Mixed bird seeds
2309.90.20	Other foods for pets
2501.00.10	Table salt in retail packages of not more than 2.5 kg
2712.10.00	Petroleum jelly
3303.00	Perfumes and toilet waters
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.
33.05	Preparations for use on the hair.
3306.10.10	Toothpastes
ex 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 (excluding perfumed bath salts and other bath preparations)

HEADING NO.	DESCRIPTION
ex 34.01	Soap; organic surface-active products and preparations for use as soap, in 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 (excluding industrial soaps)
ex 34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01 (excluding organic surface-active agents, not put up for retail sale)
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 No. 34.04
3406.00	Candles, tapers and the like
3605.00	Matches, other than pyrotechnic articles of heading No. 36.04
3808.91.00	Insecticides:
3808.91.20	Mosquito coils
3808.91.30	Other, put up in forms or packings for retail sale or as preparations or articles
3808.94.10	Disinfectants, put up in forms or packings of a net weight not exceeding 6 kg or as articles
3808.99.11	Rodenticides, put up in forms or packings of a net weight not exceeding 6kg or as articles.
3917.32.20	Garden hose, of plastics, without fittings

HEADING NO.	DESCRIPTION
3917.33.10	Garden hose, of plastics, with fittings
3924.10.10	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins, of plastics
3924.90.20	Flower pots, of plastics
4016.99.10	Rubber bands
ex 42.02	Suit-cases, travelling-bags and brief-cases, with surface of leather, of composition leather or of patent leather
4202.12.10	Suit-cases, with outer surface of plastics or of other textile materials
ex 42.02	Travelling-bags and brief-cases, with outer surface of plastics or of textile materials
	Handbags, whether or not with shoulder strap, including those without handles:
4202.21.00	With outer surface of leather, or of composition leather.
4202.22.00	With outer surface of plastic sheeting or of textile materials.
4202.31.10	Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather
4202.32.10	Purses, spectacle cases and wallets, with outer surface of plastic sheeting or of textile materials
4415.20.00	Pallets, box pallets and other load boards; pallet collars of wood
4419.00.00	Tableware and kitchenware, of wood
ex 44.20	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
4421.10.00	Clothes hangers

HEADING NO.	DESCRIPTION
4421.90.90	Other articles of wood
ex 46.01	Mats, matting and screens of vegetable materials
4601.94.10	Straw envelopes for bottles
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.
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
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres:
4818.10.00	Toilet paper
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels
4818.30.20	Serviettes
4818.50.00	Articles of apparel and clothing accessories
4818.90.00	Other articles
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like

HEADING NO.	DESCRIPTION
ex 48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, 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
ex 48.23	Trays, dishes, plates, cups and the like, of paper or paperboard
4823.90.30	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4907.00.30	Cheque forms
4907.00.90	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
4910.00.00	Calendars of any kind, printed, including calendar blocks.
4911.99.90	Other printed matter
5608.19.10	Net shopping bags of man-made textile materials
5608.90.20	Net shopping bags of other textile materials
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.
57.03	Carpets and other textile floor coverings, tufted, whether or not made up

HEADING NO.	DESCRIPTION
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.
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 No. 61.03.
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.
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.05	Men's or boys' shirts, knitted or crocheted.
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.09	T-shirts, singlets and other vests, knitted or crocheted.

HEADING NO.	DESCRIPTION
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.
61.11	Babies' garments and clothing accessories, knitted or crocheted.
61.12	Track suits, ski suits and swimwear, knitted or crocheted.
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 5907.00.00
61.14	Other garments, knitted or crocheted.
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.
61.16	Gloves, mittens and mitts, knitted or crocheted.
ex 61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of clothing accessories.
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear)

HEADING NO.	DESCRIPTION
62.05	Men's or boys' shirts.
62.06	Women's or girls' blouses, shirts and shirt-blouses.
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.
62.09	Babies' garments and clothing accessories.
62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.00.00.
62.11	Track suits, ski suits and swimwear; other garments.
6212.10.00	Brassières
6212.20.00	Girdles and panty-girdles
62.13	Handkerchiefs.
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.
62.15	Ties, bow ties and cravats.
ex 6216.00.00	Gloves, mittens and mitts (excluding industrial gloves).
6217.10.00	Other made up clothing accessories.
63.02	Bed linen, table linen, toilet linen and kitchen linen.
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.
63.04	Other furnishing articles, excluding those of heading No. 94.04.
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.

HEADING NO.	DESCRIPTION
6307.90.20	Dress patterns, of other textile materials
6307.90.30	Flags, pennants and banners
6307.90.40	Pin cushions
6307.90.90	Other made up textile articles
6309.00.00	Worn clothing and other worn articles.
6401.10.00	Footwear incorporating a protective metal toe-cap
6401.92.10	Waterproof boots (Wellingtons)
6403.40.00	Other footwear, incorporating a protective metal toe-cap
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.
ex 65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed.
ex 6505.00.90	Other Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed.
ex 65.06	Other headgear, whether or not lined or trimmed (excluding safety headgear)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.
6701.00.10	Fans
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit

HEADING NO.	DESCRIPTION
ex 68.02	Articles of worked monumental or building stone (except slate)
6803.00.10	Troughs, reservoirs, basins and sinks, of slate or of agglomerated slate
6809.90.90	Other articles of plaster or of compositions based on plaster
6810.99.10	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tomb-stones; reservoirs and troughs.
69.13	Statuettes and other ornamental ceramic articles.
69.14	Other ceramic articles.
7016.10.90	Other glass cubes and other glass smallwares
7018.90.90	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
7321.11.10	Stoves and ranges
7321.11.20	Cookers
7321.11.30	Barbecues
7323.10.20	Pot scourers and scouring or polishing pads
7323.93.00	Household articles of stainless steel:
7323.93.10	Baking pans
7323.93.20	Buckets
7323.93.30	Dust bins
7323.93.40	Funnels
7323.93.50	Watering-cans

HEADING NO.	DESCRIPTION
7323.93.60	Clothes hangers
7323.93.70	Letter boxes
7323.94.00	Household articles of iron (other than cast iron) or steel, enamelled:
7323.94.10	Baking pans
7323.94.20	Buckets
7323.94.30	Dust bins
7323.94.40	Funnels
7323.94.50	Watering-cans
7323.94.60	Clothes hangers
7323.94.70	Letter boxes
7615.10.20	Saucepans
7615.10.30	Baking, stew and frying pans
8212.20.10	Safety razor blades
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05
ex 8414.51.00	Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W
ex 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 (excluding parts)

HEADING NO.	DESCRIPTION
ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 (excluding other furniture - chests, cabinets, display counters, show-cases and the like for storage and display, incorporating refrigerating or freezing equipment and parts)
8419.19.10	Solar water heaters, for domestic use
8419.19.20	Other solar water heaters
8419.19.30	Other water heaters, for domestic use
8419.19.90	Other water heaters, non-electric
8421.12.10	Clothes-dryers for domestic use
85.06	Primary cells and primary batteries.
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).
8509.80.10	Blenders
8516.10.10	Electric instantaneous or storage water heaters
8516.60.10	Stoves and cookers
ex 85.19	Other record-players
ex 8519.30.00	Turntables (record-decks)
ex 8519.81.20	Pocket-size cassette-players
ex 8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus
ex 8519.81.90	Other, cassette-type
ex 8519.81.90	Other sound reproducing apparatus
ex 8519.81.90	Other, cassette-type magnetic tape recorders

HEADING NO.	DESCRIPTION
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image
ex 8523.29.90	Other magnetic tapes
ex 8523.80.90	Gramophone records
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.
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.
ex 85.39	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.39.00	Other discharge lamps
9206.00.10	Steel band instruments
9401.30.00	Swivel seats with variable height adjustment
ex 94.01	Seats of cane, osier, bamboo or similar materials
ex 94.01	Other seats, with wooden frames
ex 94.01	Other seats, with metal frames
9401.80.00	Other seats
9401.90.00	Parts of seats
9403.20.90	Other metal furniture
9403.40.00	Wooden furniture of a kind used in the kitchen
9403.50.00	Wooden furniture of a kind used in the bedroom
9403.60.90	Other wooden furniture

HEADING NO.	DESCRIPTION
9403.70.90	Other furniture of plastics
9403.81.90	Other furniture of other materials
9403.90.00	Parts
9404.10.00	Mattress supports
ex 94.04	Mattresses
9404.90.00	Other articles of bedding and similar furnishings
9504.40.00	Playing cards
9504.90.10	Draught and chess boards
9505.10.10	Artificial Christmas trees
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin, (except gelatin of heading 3503.00) and articles of unhardened gelatin.
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
ex 9603.21.00	Tooth brushes
9603.90.10	Feather dusters
9603.90.20	Scrubbing brushes
9603.90.30	Other brooms and mops for sweeping roads and floors

List of Economic Partnership Agreement rates for countries of the European Union until 2020

EPA rates until 2020

HS		EPA RATE
01.01		
0101.21	00	Free
0101.29	00	
0101.29	10	12%
0101.29	90	12%
0101.30	00	
0101.30	10	Free
0101.30	90	12%
0101.90	00	
0101.90	0010	12%
0101.90	0090	12%
01.02		
0102.21	00	
0102.21	10	Free
0102.21	20	Free
0102.29	00	
0102.29	10	Free
0102.29	20	Free
0102.29	30	12%
0102.29	40	Free
0102.29	50	Free
0102.29	60	12%
0102.31	00	Free
0102.39	00	12%
0102.90	00	12%
01.03		
0103.10	00	Free
0103.91	00	
0103.91	10	Free
0103.91	90	12%
0103.92	00	
0103.92	10	Free
0103.92	90	12%
01.04		
0104.10	00	
0104.10	10	Free
0104.10	20	19%
0104.10	90	19%
0104.20	00	
0104.20	10	Free
0104.20	20	19%
0104.20	90	19%

EPA rates until 2020

HS		EPA RATE
01.05		
0105.11	00	
0105.11	10	Free
0105.11	20	184%
0105.11	90	40%
0105.12	00	
0105.12	10	Free
0105.12	20	184%
0105.12	90	40%
0105.13	00	
0105.13	10	Free
0105.13	20	40%
0105.13	90	40%
0105.14	00	
0105.14	10	Free
0105.14	20	40%
0105.14	90	40%
0105.15	00	
0105.15	10	Free
0105.15	20	40%
0105.15	90	40%
0105.94	00	
0105.94	10	Free
0105.94	20	184%
0105.94	30	Free
0105.94	40	184%

EPA rates until 2020

HS		EPA RATE
0105.94	90	40%
0105.99	00	
105.99	10	Free
0105.99	20	40%
0105.99	90	40%
01.06		
0106.11	00	
0106.11	10	Free
0106.11	90	Free
0106.12	00	Free
0106.13	00	Free
0106.14	00	Free
0106.19	00	
0106.19	10	Free
0106.19	20	Free
0106.19	90	Free
0106.20	00	
0106.20	10	Free
0106.20	90	Free
0106.31	00	40%
0106.32	00	40%
0106.33	00	Free
0106.39	00	
0106.39	10	Free
0106.39	90	Free
0106.41	00	
0106.41	10	Free
0106.41	90	Free
0106.49	00	Free
0106.90	00	Free

EPA rates until 2020

HS		EPA RATE
02.01		
0201.10	00	30%
0201.20	00	
0201.20	10	30%
0201.20	90	30%
0201.30	00	
0201.30	10	30%
0201.30	20	30%
0201.30	30	30%
0201.30	90	30%
02.02		
0202.10	00	30%
0202.20	00	
0202.20	10	30%
0202.20	90	30%
0202.30	00	
0202.30	10	40%
0202.30	20	30%
0202.30	30	30%
0202.30	90	30%
02.03		
0203.11	00	184%
0203.12	00	184%
0203.19	00	
0203.19	0010	30%
0203.19	0090	184%
0203.21	00	184%
0203.22	00	184%
0203.29	00	
0203.29	0010	30%
0203.29	0090	184%
02.04		
0204.10	00	Free
0204.21	00	Free
0204.22	00	Free
0204.23	00	Free
0204.30	00	Free
0204.41	00	Free
0204.42	00	Free
0204.43	00	Free
0204.50	00	Free
0205.00	00	40%

EPA rates until 2020

HS		EPA RATE
02.06		
0206.10	00	Free
0206.21	00	Free
0206.22	00	Free
0206.29	00	Free
0206.30	00	Free
0206.41	00	Free
0206.49	00	
0206.49	10	Free
0206.49	90	Free
0206.80	00	Free
0206.90	00	Free
02.07		
0207.11	00	184%
0207.12	00	184%
0207.13	00	
0207.13	0010	184%
0207.13	0020	40%
0207.14	00	
0207.14	10	40%
0207.14	20	184%
0207.14	30	40%
0207.14	90	184%
0207.24	00	184%
0207.25	00	184%
0207.26	00	184%
0207.27	00	
0207.27	10	
0207.27	1010	110%
0207.27	1020	40%
0207.27	1030	40%
0207.27	90	184%
0207.41	00	15%
0207.42	00	15%
0207.43	00	15%
0207.44	00	15%
0207.45	00	15%
0207.51	00	15%
0207.52	00	15%
0207.53	00	15%
0207.54	00	15%

EPA rates until 2020

HS		EPA RATE
0207.55	00	15%
0207.60	00	40%
02.08		
0208.10	00	40%
0208.30	00	40%
0208.40	00	40%
0208.50	00	40%
0208.60	00	40%
0208.90	00	
0208.90	10	40%
0208.90	20	40%
0208.90	90	40%
02.09		
0209.10	00	Free
0209.90	00	Free
02.10		
0210.11	00	184%
0201.12	00	
0210.12	10	184%
0210.12	90	20%
0210.19	00	
0210.19	10	Free
0210.19	90	20%
0210.20	00	
0210.20	10	Free
0210.20	20	20%
0210.20	30	20%
0210.91	00	20%
0210.92	00.000	20%
0210.93	00.000	20%
0210.99	00	
0210.99	10	
0210.99	10.100	184%
0210.99	10.200	184%
0210.99	10.900	20%
0210.99	90.000	20%

EPA rates until 2020

HS		EPA RATE
03.01		
0301.11	00	
0301.11	10	Free
0301.11	90	40%
0301.19	00	
0301.19	10	Free
0301.19	90	40%
0301.91	00	40%
0301.92	00	40%
0301.94	00	40%
0301.95	00	40%
0301.99	00	
0301.99	10	Free
0301.99	90	40%
03.02		
0302.10		
0302.11	00	40%
0302.13	00	40%
0302.14	00	40%
0302.19	00	40%
0302.20		
0302.21	00	40%
0302.22	00	40%
0302.23	00	40%
0302.24	00	40%

EPA rates until 2020

HS		EPA RATE
0302.29	00	40%
0302.30		
0302.31	00	
0302.31	10	Free
0302.31	90	40%
0302.32	00	
0302.32	10	Free
0302.32	90	145%
0302.33	00	40%
0302.34	00	40%
0302.35	00	40%
0302.36	00	40%
0302.39	00	40%
0302.40		
0302.41	00	
0302.41	10	Free
0302.41	20	40%
0302.42	00	40%
0302.43	00	
0302.43	10	Free
0302.43	90	40%
0302.44	00	

EPA rates until 2020

HS		EPA RATE
0302.44	10	145%
0302.44	90	40%
0302.45	00	40%
0302.46	00	40%
0302.47	00	145%
0302.49	00	
0302.49	10	Free
0302.49	90	
0302.49	9010	145%
0302.49	9090	40%
0302.50		
0302.51	00	
0302.51	10	Free
0302.51	90	40%
0302.52	00	
0302.52	10	Free
0302.52	90	40%
0302.53	00	40%
0302.54	00	
0302.54	10	Free
0302.54	90	40%
0302.55	00	
0302.55	10	Free
0302.55	90	40%
0302.56	00	40%
0302.59	00	40%
0302.70		

EPA rates until 2020

HS		EPA RATE
0302.71	00	40%
0302.72	00	40%
0302.73	00	40%
0302.74	00	40%
0302.79	00	40%
0302.80		
0302.81	00	40%
0302.82	00	40%
0302.83	00	40%
0302.84	00	40%
0302.85	00	40%
0302.89	00	
0302.89	10	Free
0302.89	20	
0302.89	2010	145%
0302.89	2090	40%
0302.89	30	145%
0302.89	90	40%
0302.90		
0302.91	00	40%
0302.92	00	40%
0302.99	00	
0302.99	10	Free
0302.99	90	40%
03.03		
0303.11	00	40%
0303.12	00	40%
0303.13	00	40%
0303.14	00	40%
0303.19	00	40%
0303.23	00	40%
0303.24	00	40%
0303.25	00	40%
0303.26	00	40%
0303.29	00	40%
0303.31	00	40%
0303.32	00	40%
0303.33	00	40%
0303.34	00	40%
0303.39	00	40%
0303.41	00	
0303.41	10	Free
0303.41	90	40%
0303.42	00	
0303.42	10	Free
0303.42	90	145%

EPA rates until 2020

HS		EPA RATE
0303.43	00	40%
0303.44	00	40%
0303.45	00	40%
0303.46	00	40%
0303.49	00	40%
0303.51	00	
0303.51	10	Free
0303.51	90	40%
0303.53	00	
0303.53	10	Free
0303.53	90	40%
0303.54	00	
0303.54	10	145%
0303.54	90	40%
0303.55	00	40%
0303.56	00	40%
0303.57	00	
0303.57	10	145%
0303.57	90	40%
0303.59	00	
0303.59	9010	145%
0303.59	9090	40%

EPA rates until 2020

HS		EPA RATE
0303.63	00	40%
0303.63	10	Free
0303.63	90	40%
0303.64	00	
0303.64	10	Free
0303.64	90	40%
0303.65	00	40%
0303.66	00	
0303.66	10	Free
0303.66	90	40%
0303.67	00	40%
0303.68	00	40%
0303.69	00	40%
0303.81	00	40%
0303.82	00	40%
0303.83	00	
0303.83	10	Free
0303.83	90	40%
0303.84	00	40%
0303.89	00	
0303.89	10	Free
0303.89	20	
0303.89	2010	145%
0303.89	2090	40%
0303.89	30	145%
0303.89	90	40%
0303.91	00	
0303.91	10	40%
0303.91	20	40%
0303.91	30	40%
0303.92	00	40%
0303.99	00	
0303.99	10	Free
0303.99	90	40%
03.04		
0304.30		
0304.31	00	40%
0304.32	00	40%
304.33	00	40%
0304.39	00	40%
0304.41	00	40%
0304.42	00	40%
0304.43	00	40%
0304.44	00	40%

EPA rates until 2020

HS		EPA RATE
0304.45	00	40%
0304.46	00	40%
0304.47	00	40%
0304.48	00	40%
0304.49	00	
0304.49	10	145%
0304.49	90	40%
0304.51	00	40%
0304.52	00	40%
0304.53	00	40%
0304.54	00	40%
0304.55	00	40%
0304.56	00	40%
0304.57	00	40%
0304.59	00	
0304.59	0010	145%
0304.59	0020	145%
0304.59	0030	145%
0304.59	0090	40%
0304.61	00	40%
0304.62	00	40%
0304.63	00	40%
0304.69	00	40%
0304.71	00	40%
0304.72	00	40%
0304.73	00	40%
0304.74	00	40%
0304.75	00	40%
0304.79	00	40%
0304.81	00	40%
0304.82	00	40%
0304.83	00	40%
0304.84	00	40%
0304.85	00	40%
0304.86	00	40%
0304.87	00	145%
0304.88	00	40%
0304.89		
0304.89	10	145%
0304.89	90	40%
0304.91	00	40%
0304.92	00	40%
0304.93	00	40%
0304.94	00	40%
0304.95	00	40%

EPA rates until 2020

HS		EPA RATE
0304.96	00	40%
0304.97	00	40%
0304.99	00	40%
0304.99	0010	145%
0304.99	0020	145%
0304.99	0090	40%
03.05		
0305.10	00	12%
0305.20	00	10%
0305.31	00	20%
0305.32	00	20%
0305.39	00	20%
0305.41	00	19%
0305.42	00	3%
0305.43	00	20%
0305.44	00	20%
0305.49	00	
0305.49	10	30%
0305.49	90	20%
0305.51	00	Free
0305.52	00	40%
0305.53	00	40%
0305.54	00	40%
0305.59	00	
0305.59	10	Free
0305.59	21	Free
0305.59	29	Free
0305.59	90	20%
0305.61	00	Free
0305.62	00	Free
0305.63	00	10%
0305.64	00	20%
0305.69	00	
0305.69	10	Free
0305.69	20	Free
0305.69	90	20%
0305.71	00	20%
0305.72	00	20%
0305.79	00	20%
03.06		
0306.11	00	40%
0306.12	00	40%
0306.14	00	40%
0306.15	00	40%
0306.16	00	40%
0306.17	00	40%

EPA rates until 2020

HS		EPA RATE
0306.19	00	40%
0306.31	00	
0306.31	10	Free
0306.31	90	40%
0306.32	00	
0306.32	10	Free
0306.32	90	40%
0306.33	00	40%
0306.34	00	40%
0306.35	00	
0306.35	10	Free
0306.35	30	40%
0306.35	90	40%
0306.36	00	
0306.36	10	Free
0306.36	30	40%
0306.36	90	40%
0306.39	00	Free
0306.39	10	40%
0306.39	90	
0306.91	00	40%
0306.92	00	40%
0306.93	00	40%
0306.94	00	40%
0306.95	00	40%
0306.95	10	40%
0306.99	00	
0306.99	10	Free
0306.99	90	40%
03.07		
0307.11	00	
0307.11	10	Free
0307.11	90	24%
0307.12	00	24%
0307.19	00	24%
0307.21	00	24%
0307.22	00	24%
0307.29	00	24%
0307.31	00	24%
0307.32	00	24%
0307.39	00	24%

EPA rates until 2020

HS		EPA RATE
0307.42	00	
0307.42	10	Free
0307.42	90	24%
0307.43	00	24%
0307.49	00	24%
0307.51	00	24%
0307.52	00	24%
0307.59	00	24%
0307.60	00	Free
0307.71	00	40%
0307.72	00	40%
0307.79	00	40%
0307.81	00	40%
0307.82	00	
0307.82	10	40%
0307.82	90	40%
0307.83	00	40%
0307.84	00	40%
0307.87	00	40%
0307.88	00	40%
0307.91	00	
0307.91	10	40%
0307.91	21	Free
0307.91	29	40%
0307.92	00	40%
0307.99	00	
0307.99	10	40%
0307.99	20	40%
0307.99	90	40%
0308		
0308.11	00	Free
0308.12	00	Free
0308.19	00	Free
0308.21	00	Free
0308.22	00	Free
0308.29	00	Free
0308.30	00	Free
0308.90	00	Free
04.01		
0401.10	00	141%
0401.20	00	141%
0401.40	00	141%
0401.50	00	141%

EPA rates until 2020

HS		EPA RATE
04.02		
0402.10	00 -	141%
0402.21	00 -	141%
0402.29	00 -	141%
0402.91	00 -	141%
0402.99	00 -	
0402.99	10 -	Free
0402.99	90 -	20%
04.03		
0403.10	00	20%
0403.90	00	10%
04.04		
0404.10	00	Free
0404.90	00	Free
04.05		
0405.10	00	
0405.10	10	10%
0405.10	20	10%
0405.20	00	20%
0405.90		
0405.90	10	Free
0405.90	20	10%
0405.90	90	10%
04.06		
0406.10	00	Free
0406.20	00	Free
0406.30	00	Free
0406.40	00	Free
0406.90	00	
0406.90	10	Free
0406.90	90	Free
04.07		
0407.11	00	
0407.11	10	Free
0407.11	20	30%
0407.19	00	
0407.19	10	Free
0407.19	20	30%
0407.21	00	135%
0407.29	00	135%
0407.90	00	40%
04.08		
0408.11	00	40%
0408.19	00	40%
0408.91	00	40%
0408.99	00	40%
0409.00	00	40%
0410.00	00	40%

EPA rates until 2020

HS		EPA RATE
0501.00	00	Free
05.02		
0502.10	00	Free
0502.90	00	Free
[05.03]		
05.04.00		
0504.00	10	Free
0504.00	20	Free
0504.00	90	Free
05.05		
0505.10	00	Free
0505.90	00	Free
05.06		
0506.10	00	5%
0506.90	00	5%
05.07		
0507.10	00	Free
0507.90	00	Free
0508.00	00	Free
[05.09]		
0510.00	00	5%
05.11		
0511.10	00	Free
0511.91	00	
0511.91	10	Free
0511.91	90	Free
0511.99	00	
0511.99	10	Free
0511.99	90	Free
06.01		
0601.10	00	Free
0601.20	00	
0601.20	10	Free
0601.20	20	Free
0601.20	30	Free
06.02		
0602.10	00	Free
0602.20	00	Free
0602.30	00	Free
0602.40	00	Free
0602.90	00	
0602.90	10	15%
0602.90	20	15%
0602.90	30	15%
0602.90	40	15%
0602.90	90	Free

EPA rates until 2020

HS		EPA RATE
06.03		
0603.11	00	40%
0603.12	00	40%
0603.13	00	40%
0603.14	00	40%
0603.15	10	40%
0603.15	90	40%
0603.19	00	
0603.19	10	40%
0603.19	30	40%
0603.19	40	40%
0603.19	90	40%
0603.90	00	24%
06.04		
0604.20	00	40%
0604.90	00	40%
07.01		
0701.10	00	Free
0701.90	00	9%
0702.00	00	
0702.00	0010	199%
0702.00	0020	199%
0702.00	0090	199%
07.03		
0703.10	00	
0703.10	10	216%
0703.10	20	109%
0703.20	00	Free
0703.90	00	19%
07.04		
0704.10	00	
0704.10	10	109%
0704.10	90	Free
0704.20	00	19%
0704.90	00	
0704.90	10	40%
0704.90	90	40%
07.05		
0705.11	00	109%
0705.19	00	
0705.19	0010	109%
0705.19	0090	109%
0705.21	00	19%
0705.29	00	19%

EPA rates until 2020

HS		EPA RATE
07.06		
0706.10	00	
0706.10	10	109%
0706.10	90	40%
0706.90		
0706.90	10	109%
0706.90	90	40%
0707.00		
0707.00	10	109%
0707.00	20	40%
07.08		
0708.10	00	40%
0708.20	00	
0708.20	10	109%
0708.20	20	40%
0708.20	30	40%
0708.20	90	40%
0708.90		
0708.90	10	109%
0708.90	90	40%
07.09		
0709.20	00	19%
0709.30	00	94%
0709.40	00	19%
0709.51	00	19%
0709.59	00	19%
0709.60	00	
0709.60	10	160%
0709.60	90	40%
0709.70	00	40%
0709.91	00	40%
0709.92	00	40%
0709.93	00	
0709.93	10	40%
0709.93	90	40%
0709.90	00	
0709.99	10	40%
0709.99	20	40%
0709.99	30	40%
0709.99	90	40%

EPA rates until 2020

HS		EPA RATE
07.10		
0710.10	00	15%
0710.21	00	
0710.21	10	Free
0710.21	20	Free
0710.21	90	40%
0710.22	00	
0710.22	10	Free
0710.22	20	Free
0710.22	90	40%
0710.29	00	
0710.29	10	Free
0710.29	90	40%
0710.30	00	
0710.30	10	Free
0710.30	90	40%
0710.40	00	
0710.40	10	Free
0710.40	90	40%
0710.80	00	
0710.80	10	Free
0710.80	20	40%
0710.80	30	Free
0710.80	40	40%
0710.80	80	Free
0710.80	90	40%
0710.90	00	
0710.90	10	Free
0710.90	90	40%
07.11		
0711.20	00	Free
0711.40	00	Free
0711.51	00	Free
0711.59	00	Free
0711.90	00	Free
07.12		
0712.20	00	Free
0712.31	00	Free
0712.32	00	Free
0712.33	00	Free
0712.39	00	Free
0712.90	00	
0712.90	10	Free
0712.90	90	Free

EPA rates until 2020

HS		EPA RATE
07.13		
0713.10	00	
0713.10	20	Free
0713.10	90	Free
0713.20	00	Free
0713.31	00	Free
0713.32	00	Free
0713.33	00	
0713.33	10	40%
0713.33	90	Free
0713.34	00	5%
0713.35	00	5%
0713.39	00	
0713.39	10	Free
0713.39	90	Free
0713.40	00	Free
0713.50	00	Free
0713.60	00	15%
0713.90	00	Free
07.14		
0714.10	00	
0714.10	0010	40%
0714.10	0090	40%
0714.20	00	160%
0714.30	00	
0714.30	0010	40%
0714.30	0090	40%
0714.40	00	40%
0714.50	00	40%
0714.90	00	
0714.90	10	40%
0714.90	20	
0714.90	2010	40%
0714.90	2090	40%
0714.90	30	
0714.90	3010	40%
0714.90	3090	40%
0714.90	40	
0714.90	4010	40%
0714.90	4090	40%
0714.90	90	
0714.90	9010	40%
0714.90	9090	40%

EPA rates until 2020

HS		EPA RATE
08.01		
0801.11	00	19%
0801.12	00	40%
0801.19	00	
0801.19	10	12%
0801.19	90	40%
0801.21	00	19%
0801.22	00	19%
0801.31	00	40%
0801.32	00	40%
08.02		
0802.11	00	
0802.11	0010	19%
0802.11	0090	19%
0802.12	00	
0802.12	0010	19%
0802.12	0090	19%
0802.21	00	19%
0802.22	00	19%
0802.31	00	19%
0802.32	00	19%
0802.41	00	19%
0892.42	00	40%
0802.51	00	40%
0802.52	00	40%
0802.61	00	40%
0802.62	00	40%
0802.70	00	5%
0802.80	00	5%
0802.90	00	Free
08.03		
0803.10	00	
0803.10	10	40%
0803.10	20	40%
0803.90		
0803.90	11	40%
0803.90	12	40%
0803.90	90	40%

EPA rates until 2020

HS		EPA RATE
08.04		
0804.10	00	24%
0804.20	00	24%
0804.30	00	
0804.30	0010	40%
0804.30	0090	40%
0804.40	00	
0804.40	0010	40%
0804.40	0090	40%
0804.50	00	
0804.50	10	
0804.50	1010	40%
0804.50	1090	40%
0804.50	20	
0804.50	2010	40%
0804.50	2090	40%
0804.50	30	40%
08.05		
0805.10	00	
0805.10	0010	40%
0805.10	0090	40%
0805.21	00	
0805.21	10	40%
0805.21	20	
0805.21	2010	40%
0805.21	2090	40%
0805.21	90	40%
0805.22	00	40%
0805.29	00	
0805.29	0010	40%
0805.29	0090	40%
0805.40	00	
0805.40	0010	40%
0805.40	0090	40%
0805.50	00	
0805.50	10	
0805.50	1010	40%
0805.50	1090	40%
0805.50	20	
0805.50	2010	40%
0805.50	2090	40%
0805.90	00	
0805.90	0010	40%
0805.90	0090	40%
08.06		
0806.10	00	24%
0806.20	00	40%

EPA rates until 2020

HS		EPA RATE
08.07		
0807.11	00	147%
0807.19	00	
0807.19	10	147%
0807.19	20	147%
0807.19	90	147%
0807.20	00	40%
08.08		
0808.10	00	24%
0808.30	00	24%
0808.40	00	24%
08.09		
0809.10	00	24%
0809.21	00	24%
0809.29	00	24%
0809.30	00	40%
0809.40	00	24%
08.10		
0810.10	00	24%
0810.20	00	
0810.20	0010	24%
0810.20	0090	24%
0810.30	00	24%
0810.40	00	
0810.40	0010	24%
0810.40	0090	24%
0810.50	00	24%
0810.60	00	12%
0810.70	00	40%
0810.90	00	
0810.90	10	24%
0810.90	20	24%
0810.90	30	24%
0810.90	40	24%
0810.90	50	24%
0810.90	60	24%
0810.90	70	24%
0810.90	80	24%
0810.90	90	24%
08.11		
0811.10	00	6%
0811.20	00	6%
0811.90	00	
0811.90	10	6%
0811.90	20	6%
0811.90	30	6%

EPA rates until 2020

HS		EPA RATE
0811.90	90	6%
08.12		
0812.10	00	6%
0812.90	00	
0812.90	10	6%
0812.90	90	6%
08.13		
0813.10	00	6%
0813.20	00	6%
0813.30	00	6%
0813.40	00	6%
0813.50	00	6%
0814.00		
0814.00	10	6%
0814.00	90	6%
09.01		
0901.11	00	
0901.11	10	Free
0901.11	90	40%
0901.12	00	
0901.12	10	Free
0901.12	90	40%
0901.21	00	40%
0901.22	00	40%
0901.90	00	
0901.90	10	40%
0901.90	20	40%
09.02		
0902.10	00	Free
0902.20	00	Free
0902.30	00	Free
0902.40	00	Free
0903.00	00	Free
09.04		
0904.11	00	40%
0904.12	00	40%
0904.21	00	
0904.21	10	5%
0904.21	20	40%
0904.21	90	5%
0904.22	00	
0904.22	10	Free
0904.22	20	40%
0904.22	90	Free
09.05		
0905.10	00	Free

EPA rates until 2020

HS		EPA RATE
0905.20	00	5%
09.06		
0906.11	00	24%
0906.19	00	24%
0906.20	00	24%
09.07		
0907.10	00	24%
0907.20	00	24%
09.08		
0908.11	00	24%
0908.12	00	24%
0908.21	00	24%
0908.22	00	24%
0908.31	00	Free
0908.32	00	Free
09.09		
0909.21	00	Free
0909.22	00	Free
0909.31	00	Free
0909.32	00	Free
0909.61	00	Free
0909.62	00	Free
09.10		
0910.11	00	40%
0910.12	00	40%
0910.20	00	24%
0910.30	00	24%
0910.91	00	Free
0910.99	00	
0910.99	10	Free
0910.99	20	Free
0910.99	30	Free
0910.99	90	Free

EPA rates until 2020

HS		EPA RATE
10.01		
1001.11	00	Free
1001.19	00	Free
1001.91	00	Free
1001.99	00	Free
10.02		
1002.10	00	Free
1002.90	00	Free
10.03		
1003.10	00	Free
1003.90	00	Free
10.04		
1004.10	00	Free
1004.90	00	Free
10.05		
1005.10	00	Free
1005.90	00	Free
10.06		
1006.10	00	
1006.10	10	Free
1006.10	90	25%
1006.20	00	
1006.20	20	25%
1006.20	30	25%
1006.20	40	25%
1006.30	00	
1006.30	11	25%
1006.30	12	25%
1006.30	19	25%
1006.30	20	25%
1006.30	30	25%
1006.30	41	25%
1006.30	42	25%
1006.30	49	25%
1006.30	50	25%
1006.30	60	25%

EPA rates until 2020

HS		EPA RATE
1006.40	00	
1006.40	10	25%
1006.40	90	25%
10.07		
1007.10	00	Free
1007.90	00	40%
10.08		
1008.10	00	Free
1008.21	00	Free
1008.29	00	Free
1008.30	00	Free
1008.40	00	5%
1008.50	00	5%
1008.60	00	5%
1008.90	00	Free

EPA rates until 2020

5%		EPA RATE
1101.00		
1101.00	10	5%
1101.00	90	25%
11.02		
1102.20	00	Free
1102.90	00	
1102.90	10	24%
1102.90	90	Free
11.03		
1103.11	00	Free
1103.13	00	Free
1103.19	00	Free
1103.20	00	Free
11.04		
1104.12	00	Free
1104.19	00	Free
1104.22	00	Free
1104.23	00	Free
1104.29	00	Free
1104.30	00	Free
11.05		
1105.10	00	Free
1105.20	00	Free
11.06		
1106.10	00	Free
1106.20		
1106.20	10	40%
1106.20	20	40%
1106.20	90	Free
1106.30		
1106.30	10	40%
1106.30	20	40%
1106.30	30	5%
1106.30	90	Free
11.07		
1107.10	00	
1107.10	10	Free
1107.10	90	Free
1107.20	00	
1107.20	10	Free
1107.20	90	Free

EPA rates until 2020

HS		EPA RATE
11.08		
1108.11		Free
1108.12		Free
1108.13		Free
1108.14		Free
1108.19		40%
1108.19		Free
1108.20		Free
1109.00		Free
12.01		
1201.10	00	
1201.10	10	Free
1201.10	90	5%
1201.90	00	5%
12.02		
1202.30	00	
1202.30	10	Free
1202.30	90	40%
1202.41	00	40%
1202.42	00	40%
1203.00	00	19%
1204.00	00	
1204.00	10	Free
1204.00	90	Free
12.05		
1205.10	00	
1205.10	10	Free
1205.10	20	Free
1205.90	00	Free
1206.00	00	
1206.00	10	Free
	90	
12.07		
1207.10	00	
1207.10	10	Free
1207.10	90	Free
1207.21	00	
1207.21	10	Free
1207.21	90	5%
1207.29	00	5%
1207.30	00	
1207.30	10	Free
1207.30	90	Free
1207.40	00	
1207.40	10	Free
1207.40	90	Free
1207.50	00	

EPA rates until 2020

HS		EPA RATE
1207.50	10	Free
1207.50	90	Free
1207.60	00	
1207.60	10	Free
1207.60	90	Free
1207.70	00	
1207.70	10	Free
1207.70	90	5%
1207.91	00	
1207.91	10	Free
1207.91	90	Free
1207.99	00	
1207.99	10	Free
1207.99	90	Free
12.08		
1208.10	00	15%
1208.90	00	
1208.90	10	Free
1208.90	20	15%
1208.90	30	Free
1208.90	40	Free
1208.90	50	Free
1208.90	60	Free
1208.90	90	Free
12.09		
1209.10	00	Free
1209.21	00	Free
1209.22	00	Free
1209.23	00	Free
1209.24	00	Free
1209.25	00	Free
1209.29	00	Free
1209.30	00	Free
1209.91	00	Free
1209.99	00	Free
12.10		

EPA rates until 2020

HS		EPA RATE
1210.10	00	Free
1210.20	00	Free
12.11		
1211.20	00	Free
1211.30	00	Free
1211.40	00	Free
1211.50	00	5%
1211.90	00	
1211.90	10	Free
1211.90	20	Free
1211.90	30	Free
1211.90	40	Free
1211.90	90	Free
12.12		
1212.21	00	5%
1212.29	00	5%
1212.91	00	Free
1212.92	00	5%
1212.93	00	10%
1212.94	00	5%
1212.99	00	
1212.99	20	Free
1212.99	90	Free
1213.00	00	Free
12.14		
1214.10	00	Free
1214.90	00	Free
13.01		
1301.20	00	Free
1301.90	00	
1301.90	10	Free
1301.90	90	Free
13.02		
1302.11	00	Free
1302.12	00	Free
1302.13	00	Free
1302.14	00	5%
1302.19	00	
1302.19	10	Free
1302.19	90	Free
1302.20	00	Free
1302.31	00	Free
1302.32	00	Free
1302.39	00	Free

EPA rates until 2020

HS		EPA RATE
14.01		
1401.10	00	Free
1401.20	00	Free
1401.90	00	Free
[14.02]		
[14.03]		
14.04		
1404.20	00	Free
1404.90	00	Free
15.01		
1501.10	00	Free
1501.20	00	Free
1501.90	00	Free
15.02		
1502.10	00	Free
1502.90	00	Free
1503.00	00	
1503.00	10	18%
1503.00	90	18%
15.04		
1504.10	00	Free
1504.20	00	Free
1504.30	00	Free
1505.00	00	Free
1506.00	00	Free
15.07		
1507.10	00	158%
1507.90	00	158%
15.08		
1508.10	00	12%
1508.90	00	12%
15.09		
1509.10	00	40%
1509.90	00	40%
1510.00	00	
1510.00	10	40%

EPA rates until 2020

HS		EPA RATE
1510.00	90	40%
15.11		
1511.10	00	Free
1511.90	00	
1511.90	10	5%
1511.90	90	40%
15.12		
1512.11	00	12%
1512.19	00	40%
1512.21	00	12%
1512.29	00	12%
15.13		
1513.11	00	12%
1513.19	00	24%
1513.21	00	12%
1513.29	00	19%
15.14		
1514.11	00	19%
1514.19	00	19%
1514.91	00	19%
1514.99	00	19%
15.15		
1515.11	00	Free
1515.19	00	19%
1515.21	00	12%
1515.29	00	18%
1515.30	00	Free
1515.50	00	19%
1515.90	00	
1515.90	10	Free
1515.90	90	19%
15.16		
1516.10	00	
1516.10	10	24%
1516.10	90	40%
1516.20	00	24%
15.17		
1517.10	00	20%
1517.90	00	
1517.90	10	20%
1517.90	90	20%
1518.00	00	Free
[15.19]		
1520.00	00	Free
15.21		
1521.10	00	Free
1521.90	00	Free
1522.00	00	Free

EPA rates until 2020

HS		EPA RATE
1601.00		
1601.00	10	20%
1601.00	20	20%
1601.00	30	20%
1601.00	40	20%
1601.00	90	20%
16.02		
1602.10	00	
1602.10	20	Free
1602.10	90	15%
1602.20	00	20%
1602.31	00	20%
1602.32	00	
1602.32	10	5%
1602.32	20	40%
1602.32	90	20%
1602.39	00	
1602.39	0010	20%
1602.39	0090	20%
1602.40	00	
1602.41	00	
1602.41	0010	20%
1602.41	0090	20%
1602.42	00	20%
1602.49	00	
1602.49	10	20%
1602.49	90	20%
1602.50	00	
1602.50	10	Free
1602.50	90	
1602.50	9010	20%
1602.50	9020	20%
1602.50	9090	20%
1602.90	00	
1602.90	10	5%
1602.90	90	20%
1603.00	00	Free
16.04		

EPA rates until 2020

HS		EPA RATE
1604.11	00	10%
1604.12	00	Free
1604.13	00	
1604.13	10	Free
1604.13	20	20%
1604.14	00	
1604.14	10	Free
1604.14	20	20%
1604.15	00	Free
1604.16	00	15%
1604.17	00	20%
1604.18	00	20%
1604.19	00	10%
1604.20	00	10%
1604.31	00	6%
1604.32	00	6%
16.05		
1605.10	00	15%
1605.21	00	8%
1605.29	00	8%
1605.30	00	8%
1605.40	00	8%
1605.51	00	8%
1605.52	00	20%
1605.53	00	20%
1605.54	00	20%
1605.55	00	20%
1605.56	00	20%
1605.57	00	20%
1605.58	00	20%
1605.59	00	
1605.59	10	8%
1605.59	90	8%
1605.61	00	20%
1605.62	00	20%
1605.63	00	20%
1605.69	00	20%

EPA rates until 2020

HS		EPA RATE
17.01		
1701.12	00	40%
1701.13	00	
1701.13	10	40%
1701.13	90	40%
1701.14	00	
1701.14	10	40%
1701.14	90	40%
1701.91	00	40%
1701.99	00	
1701.99	10	25%
1701.99	90	25%
17.02		
1702.11	00	Free
1702.19	00	Free
1702.20	00	40%
1702.30	00	Free
1702.40	00	Free
1702.50	00	Free
1702.60	00	Free
1702.90	00	
1702.90	10	40%
1702.90	20	40%
1702.90	90	40%
17.03		
1703.10	00	
1703.10	10	15%
1703.10	20	15%
1703.90	00	6%
17.04		
1704.10	00	20%
1704.90	10	141%
1704.90	90	
1704.90	9010	20%
1704.90	9090	20%

EPA rates until 2020

HS		EPA RATE
1801.00	00	
1801.00	10	Free
1801.00	20	Free
1802.00	00	Free
18.03		
1803.10	00	Free
1803.20	00	Free
1804.00	00	Free
1805.00	00	
1805.00	10	20%
1805.00	90	Free
18.06		
1806.10	00	20%
1806.20	00	20%
1806.31	00	20%
1806.32	00	20%
1806.90	00	20%
19.01		
1901.10	00	Free
1901.20	00	
1901.20	10	15%
1901.20	90	5%
1901.90	00	
1901.90	10	Free
1901.90	20	20%
1901.90	90	20%
19.02		
1902.11	00	20%
1902.19	00	
1902.19	0010	20%
1902.19	0020	20%
1902.19	0090	20%
1902.20	00	20%
1902.30	00	20%
1902.40	00	20%
1903.00	00	6%
19.04		
1904.10	00	20%
1904.20	00	12%

EPA rates until 2020

HS		EPA RATE
1904.30	00	8%
1904.90	00	20%
19.05		
1905.10	00	20%
1905.20	00	20%
1905.31	00	20%
1905.32	00	
1905.32	10	Free
1905.32	20	Free
1905.32	90	20%
1905.40	00	20%
1905.90	00	
1905.90	10	20%
1905.90	20	20%
1905.90	90	
1905.90	9010	20%
1905.90	9020	20%
1905.90	9030	20%
1905.90	9040	20%
1905.90	9050	20%
1905.90	9090	20%

EPA rates until 2020

HS		EPA RATE
20.01		
2001.10	00	
2001.10	10	Free
2001.10	90	20%
2001.90	00	
2001.90	10	Free
2001.90	90	20%
20.02		
2002.10	00	
2002.10	10	Free
2002.10	90	20%
2002.90	00	
2002.90	10	Free
2002.90	20	20%
2002.90	30	Free
2002.90	90	20%
20.03		
2003.10	10	Free
2003.10	90	20%
2003.90	00	
2003.90	10	
2003.90	11	5%
2003.90	19	20%
2003.90	90	
2003.90	91	Free
2003.90	99	20%
20.04		
2004.10	00	
2004.10	10	Free
2004.10	90	20%
2004.90	00	
2004.90	10	Free
2004.90	90	20%
20.05		
2005.10	00	
2005.10	20	10%

EPA rates until 2020

HS		EPA RATE
2005.10	90	20%
2005.20	00	
2005.20	10	Free
2005.20	90	
2005.20	9010	20%
2005.20	9090	20%
2005.40	00	
2005.40	10	Free
2005.40	90	20%
2005.51	00	
2005.51	10	Free
2005.51	90	20%
2005.59	00	
2005.59	10	Free
2005.59	90	20%
2005.60	00	15%
2005.70	00	
2005.70	10	Free
2005.70	90	20%
2005.80	00	
2005.80	10	Free
2005.80	90	20%
2005.91	00	
2005.91	10	5%
2005.91	90	20%
2005.99	00	
2005.99	10	Free
2005.99	20	20%
2005.99	91	5%
2005.99	98	Free
2005.99	99	20%
2006.00	00	
2006.00	10	12%
2006.00	20	12%
2006.00	90	12%
20.07		

EPA rates until 2020

HS		EPA RATE
2007.10	00	
2007.10	10	Free
2007.10	90	141%
2007.91	00	
2007.91	10	141%
2007.91	90	141%
2007.99	00	
2007.99	10	141%
2007.99	20	141%
2007.99	30	141%
2007.99	50	141%
2007.99	90	141%
20.08		
2008.11	00	
2008.11	10	20%
2008.11	90	20%
2008.19	00	
2008.19	10	20%
2008.19	90	20%
2008.20	00	20%
2008.30	00	
2008.30	10	20%
2008.30	20	20%
2008.30	90	20%
2008.40	00	12%
2008.50	00	12%
2008.60	00	
2008.60	10	20%
2008.60	90	20%
2008.70	00	20%
2008.80	00	12%
2008.91	00	20%
2008.93	00	20%
2008.97	00	20%

EPA rates until 2020

HS		EPA RATE
2008.99	00	
2008.99	10	20%
2008.99	20	20%
2008.99	30	20%
2008.99	40	20%
2008.99	90	20%
20.09		
2009.11	00	
2009.11	10	
2009.11	1010	40%
2009.11	1020	40%
2009.11	20	
2009.11	2010	141%
2009.11	2020	141%
2009.12	00	
2009.12	10	
2009.12	1010	Free
2009.12	1020	Free
2009.12	20	
2009.12	2010	40%
2009.12	2020	40%
2009.12	30	
2009.12	3010	40%
2009.12	3020	40%
2009.12	90	
2009.12	9010	40%
2009.12	9020	40%
2009.19	00	
2009.19	10	
2009.19	1010	Free
2009.19	1020	Free
2009.19	20	
2009.19	2010	40%
2009.19	2020	40%
2009.19	90	
2009.19	9010	40%
2009.19	9020	40%
2009.21	00	
2009.21	10	
2009.21	1010	Free
2009.21	1020	Free
2009.21	20	
2009.21	2010	40%

EPA rates until 2020

HS		EPA RATE
2009.21	2020	40%
2009.21	30	
2009.21	3010	40%
2009.21	3020	40%
2009.21	90	
2009.21	9010	40%
2009.21	9020	40%
2009.29	00	
2009.29	10	
2009.29	1010	Free
2009.29	1020	Free
2009.29	20	
2009.29	2010	40%
2009.29	2020	40%
2009.29	90	
2009.29	9010	125%
2009.29	9020	125%
2009.31	00	
2009.31	11	
2009.31	1110	Free
2009.31	1120	Free
2009.31	12	
2009.31	1210	Free
2009.31	1220	Free
2009.31	13	
2009.31	1310	40%
2009.31	1320	40%
2009.31	19	
2009.31	1910	40%
2009.31	1920	40%

EPA rates until 2020

HS		EPA RATE
2009.31	91	
2009.31	9110	10%
2009.31	9120	10%
2009.31	92	
2009.31	9210	40%
2009.31	9290	40%
2009.31	99	
2009.31	9910	40%
2009.31	9920	40%
2009.39	00	
2009.39	11	
2009.39	1110	Free
2009.39	1120	Free
2009.39	12	
2009.39	1210	Free
2009.39	1220	Free
2009.39	13	
2009.39	1310	40%
2009.39	1320	40%
2009.39	19	
2009.39	1910	40%
2009.39	1920	40%
2009.39	91	
2009.39	9110	10%
2009.39	9120	10%
2009.39	92	
2009.39	9210	40%
2009.39	9220	40%
2009.39	99	
2009.39	9910	40%
2009.39	9920	40%
2009.41	00	
2009.41	10	
2009.41	1010	Free
2009.41	1020	Free
2009.41	30	
2009.41	3010	20%
2009.41	3020	20%
2009.41	40	
2009.41	4010	20%
2009.41	4020	20%

EPA rates until 2020

HS		EPA RATE
2009.49	00	
2009.49	10	
2009.49	1010	Free
2009.49	1020	Free
2009.49	20	
2009.49	2010	20%
2009.49	2020	20%
2009.49	40	
2009.49	4010	100%
2009.49	4020	100%
2009.50	00	
2009.50	10	
2009.50	1010	Free
2009.50	1020	Free
2009.50	90	
2009.50	9010	20%
2009.50	9020	20%
2009.61	00	
2009.61	10	
2009.61	1010	Free
2009.61	1020	Free
2009.61	20	
2009.61	2010	5%
2009.61	2020	5%
2009.61	30	
2009.61	3010	Free
2009.61	3010	Free
2009.61	40	
2009.61	4010	20%
2009.61	4020	20%
2009.61	90	

EPA rates until 2020

HS		EPA RATE
2009.61	9010	20%
2009.61	9020	20%
2009.69	00	
2009.69	10	
2009.69	1010	Free
2009.69	1020	Free
2009.69	20	
2009.69	2010	Free
2009.69	2020	Free
2009.69	30	
2009.69	3010	20%
2009.69	3020	20%
2009.69	90	
2009.69	9010	20%
2009.69	9020	20%
2009.71	00	
2009.71	10	
2009.71	1010	Free
2009.71	1020	Free
2009.71	20	
2009.71	2010	Free
2009.71	2020	Free
2009.71	30	
2009.71	3010	20%
2009.71	3020	20%
2009.71	80	
2009.71	8010	20%
2009.71	8020	20%

EPA rates until 2020

HS		EPA RATE
2009.71	20	
2009.71	2010	Free
2009.71	2020	Free
2009.71	30	
2009.71	3010	20%
2009.71	3020	20%
2009.71	80	
2009.71	8010	20%
2009.71	8020	20%
2009.79	00	
2009.79	10	
2009.79	1010	Free
2009.79	1020	Free
2009.79	20	
2009.79	2010	20%
2009.79	2020	20%
2009.79	80	
2009.79	8010	100%
2009.79	8020	100%
2009.81	00	
2009.81	10	
2009.81	1010	Free
2009.81	1020	Free
2009.81	90	
2009.81	9010	20%
2009.81	9020	20%
2009.89	00	
2009.89	11	
2009.89	1110	10%
2009.89	1120	10%
2009.89	12	
2009.89	1210	20%
2009.89	1220	20%
2009.89	13	
2009.89	1310	15%
2009.89	1320	15%
2009.89	19	
2009.89	1910	20%
2009.89	1920	20%

EPA rates until 2020

HS		EPA RATE
2009.89	22	
2009.89	2210	10%
2009.89	2220	10%
2009.89	23	
2009.89	2310	20%
2009.89	2320	20%
2009.89	29	
2009.89	2910	20%
2009.89	2920	20%
2009.89	30	
2009.89	3010	10%
2009.89	3020	10%
2009.89	90	
2009.89	9010	20%
2009.89	9020	20%
2009.90	00	
2009.90	10	
2009.90	1010	Free
2009.90	1020	Free
2009.90	20	
2009.90	2010	40%
2009.90	2020	40%
2009.90	30	
2009.90	3010	40%
2009.90	3020	40%
2009.90	40	
2009.90	4010	Free
2009.90	4020	Free
2009.90	50	
2009.90	5010	20%
2009.90	5020	20%
2009.90	60	
2009.90	6010	Free
2009.90	6020	Free
2009.90	90	
2009.90	9010	20%
2009.90	9020	20%

EPA rates until 2020

HS		EPA RATE
21.01		
2101.11	00	12%
2101.12	00	12%
2101.20	00	8%
2101.30	00	8%
21.02		
2102.10	00	5%
2102.20	00	
2102.20	10	15%
2102.20	20	Free
2102.30	00	5%
21.03		
2103.10	00	12%
2103.20	00	
2103.20	10	20%
2103.20	20	20%
2103.30	00	
2103.30	10	10%
2103.30	20	10%
2103.90	00	
2103.90	10	20%
2103.90	20	20%
2103.90	30	20%
2103.90	40	20%
2103.90	50	$1.10 per l
2103.90	90	20%

EPA rates until 2020

HS		EPA RATE
21.04		
2104.10	00	
2104.10	10	20%
2104.10	20	20%
2104.20	00	
2104.20	10	Free
2104.20	90	20%
2105.00		
2105.00	10	20%
2105.00	90	
2105.00	9010	20%
2105.00	9090	20%
21.06		
2106.10	00	
2106.10	10	Free
2106.10	90	20%
2106.90	00	
2106.90	10	20%
2106.90	20	20%
2106.90	30	Free
2106.90	40	15%
2106.90	50	20%
2106.90	60	20%
2106.90	70	Free
2106.90	80	$14.31 per l
2106.90	91	20%
2106.90	99	20%

EPA rates until 2020

HS		EPA RATE
22.01		
2201.10	00	
2201.10	10	20%
2201.10	20	20%
2201.90	00	
2201.90	10	20%
2201.90	90	20%
22.02		
2202.10	00	
2202.10	10	123%
2202.10	90	100%
2202.91	00	
2202.91	10	20%
2202.91	30	20%
2202.91	40	100%
2202.91	50	20%
2202.99	91	20%
2202.99	99	
2202.99	9910	20%
2202.99	9990	20%
2203.00	00	
2203.00	10	
220300	1010	100%
220300	1020	100%
220300	1030	100%
220300	1040	100%
220300	1050	100%
220300	1060	100%
220300	1090	100%

EPA rates until 2020

HS		EPA RATE
2203.00	20	
220300	2010	100%
220300	2020	100%
220300	2030	100%
220300	2040	100%
220300	2050	100%
220300	2060	100%
220300	2090	100%
2203.00	90	
220300	9010	100%
220300	9020	100%
220300	9030	100%
220300	9040	100%
220300	9050	100%
220300	9060	100%
220300	9090	100%
22.04		
2204.10	00	$5.50 per l
2204.21	00	$2.64 per l
2204.22	00	$2.64 per l
2204.29	00	
2204.29	10	$1.32 per l
2204.29	90	$2.64 per l
2204.30	00	$0.44 per l
22.05		
2205.10	00	$2.64 per l
2205.90	00	$2.64 per l
2206.00	00	
2206.00	10	
2206.00	1010	100%
2206.00	1020	100%
2206.00	1030	100%
2206.00	1040	100%
2206.00	1090	100%
2206.00	90	100%

EPA rates until 2020

HS		EPA RATE
22.07		
2207.10	00	
2207.10 10		$14.31 per l
2207.10	90	$14.31 per l
2207.20	00	
2207.20	10	$1.32 per l
2207.20	90	$1.32 per l
22.08		
2208.20	00	
2208.20	10	
2208.20	1010	$11.45 per l
2208.20	1090	$11.45 per l
2208.20	90	$13.43 per l
2208.30	00	
2208.30	10	
2208.30	1010	$11.67 per l
2208.30	1090	$11.67 per l
2208.30	90	$13.21 per l
2208.40	00	
2208.40	10	$12.99 per l
2208.40	90	$15.63 per l
2208.50	00	
2208.50	10	$12.53 per l
2208.50	90	$14.31 per l
2208.60	00	$14.31 per l

EPA rates until 2020

HS		EPA RATE
2208.70	00	
2208.70	1010	$14.31 per l
2208.70	1020	$14.31 per l
2208.70	1090	$14.31 per l
2208.90	00	
2208.90	9010	$14.31 per l
2208.90	9020	$14.31 per l
2208.90	9030	$14.31 per l
2208.90	9040	$14.31 per l
2208.90	9050	$14.31 per l
2208.90	9060	$14.31 per l
2208.90	90	$14.31 per l
2209.00	00	15%

EPA rates until 2020

HS		EPA RATE
23.01		
2301.10	00	Free
2301.20	00	Free
23.02		
2302.10	00	Free
2302.30	00	Free
2302.40	00	
2302.40		Free
2302.40	90	Free
2302.50	00	Free
23.03		
2303.10	00	Free
2303.20	00	Free
2303.30	00	Free
2304.00	00	Free
2305.00	00	Free
23.06		
2306.10	00	Free
2306.20	00	Free
2306.30	00	Free
2306.41	00	Free
2306.49	00	Free
2306.50	00	6%
2306.60	00	Free
2306.90	00	Free
2307.00	00	Free
2308.00	00	Free
23.09		
2309.10	00	20%
2309.90	00	
2309.90	10	8%
2309.90	20	20%
2309.90	30	15%
2309.90	40	15%
2309.90	50	15%
2309.90	60	
2309.90	6010	15%
2309.90	6090	15%
2309.90	90	Free

EPA rates until 2020

HS		EPA RATE
24.01		
2401.10	00	Free
2401.20	00	Free
2401.30	00	Free
24.02		
2402.10	00	$44.09 per kg
2402.20	00	$44.09 per kg
2402.90	00	$33.07 per kg
24.03		
2403.11	00	$33.07 per kg
2403.19	00	$33.07 per kg
2403.91	00	$33.07 per kg
2403.99	00	
2403.99	10	$26.46 per kg
2403.99	90	$33.07 per kg

EPA rates until 2020

HS		EPA RATE
2501.00	00	
2501.00	10	20%
2501.00	20	15%
2501.00	30	Free
2501.00	40	Free
2501.00	50	Free
2501.00	90	Free
2502.00	00	Free
2503.00	00	Free
25.04		
2504.10	00	Free
2504.90	00	Free
25.05		
2505.10	00	Free
2505.90	00	Free
25.06		
2506.10	00	Free
2506.20	00	Free
2507.00	00	Free
25.08		
2508.10	00	Free
2508.30	00	Free
2508.40	00	Free
2508.50	00	Free
2508.60	00	Free
2508.70	00	Free
2509.00	00	Free
25.10		
2510.10	00	Free
2510.20	00	Free
25.11		
2511.10	00	Free
2511.20	00	Free
2512.00	00	Free
25.13		
2513.10	00	Free
2513.20	00	Free
2514.00	00	Free
25.15		
2515.11	00	Free
2515.12	00	Free
2515.20	00	Free
25.16		
2516.11	00	Free
2516.12	00	Free
2516.20	00	Free
2516.90	00	Free

EPA rates until 2020

HS		EPA RATE
25.17		
2517.10	00	Free
2517.20	00	Free
2517.30	00	Free
2517.41	00	Free
2517.49	00	Free
25.18		
2518.10	00	Free
2518.20	00	Free
2518.30	00	Free
25.19		
2519.10	00	Free
2519.90	00	Free
25.20		
2520.10	00	
2520.10	10	15%
2520.10	20	Free
2520.20	10	Free
2520.20	90	5%
2521.00	00	Free
25.22		
2522.10	00	Free
2522.20	00	Free
2522.30	00	Free
25.23		
2523.10	00	8%
2523.21	00	Free
2523.29	00	
2523.29	10	15%
2523.29	20	5%
2523.29	90	5%
2523.30	00	5%
2523.90	00	5%
25.24		
2524.10	00	Free
2524.90	00	Free
25.25		
2525.10	00	Free
2525.20	00	Free
2525.30	00	Free
25.26		
2526.10	00	Free
2526.20	00	
2526.20	10	Free
2526.20	90	Free
[25.27]		
2528.00	00	Free

EPA rates until 2020

HS		EPA RATE
25.29		
2529.10	00	Free
2529.21	00	Free
2529.22	00	Free
2529.30	00	Free
25.30		
2530.10	00	Free
2530.20	00	Free
2530.90	00	Free

EPA rates until 2020

HS		EPA RATE
26.01		
2601.11	00	Free
2601.12	00	Free
2601.20	00	Free
2602.00	00	Free
2603.00	00	Free
2604.00	00	Free
2605.00	00	Free
2606.00	00	
2606.00	10	Free
2606.00	90	Free
2607.00	00	Free
2609.00	00	Free
2610.00	00	Free
2611.00	00	Free
2612.00		
2612.10	00	5%
2612.20	00	Free
2613.00		
2613.10	00	Free
2613.90	00	Free
2614.00	00	Free
2615.00		
2615.10	00	Free
2615.90	00	Free
2616.00		
2616.10	00	Free
2616.90	00	Free
2617.00		
2617.10	00	Free
2617.90	00	Free
2618.00	00	Free
2619.00	00	Free
2620		
2620.11	00	Free
2620.19	00	Free
2620.21	00	Free
2620.29	00	Free
2620.30	00	Free
2620.40	00	Free
2620.60	00	Free
2620.91	00	Free
2620.99	00	Free
2621.00		
2621.10	00	Free
2621.90	00	Free

EPA rates until 2020

HS		EPA RATE	SITC REV 4
2701.00			
2701.11	00	Free	321.1
2701.12	00	Free	321.21
2701.19	00	Free	321.22
2701.20	00	Free	322.1
2702.00			
2702.10	00	Free	322.21
2702.20	00	Free	322.22
2703.00	00	Free	322.3
2704.00			
2704.00	10	Free	325.01
2704.00	20	Free	325.02
2704.00	30	Free	325.03
2705.00	00	Free	345.0
2706.00	00	Free	335.21
2707.00			
2707.10	00	5%	335.22
2707.20	00	5%	335.23
2707.30	00	5%	335.24
2707.40	00	5%	335.256
2707.50	00	5%	335.251
2707.91	00	5%	335.253
2707.99	00		
2707.99	10	5%	335.255
2707.99	90	5%	335.259

EPA rates until 2020

HS		EPA RATE	SITC REV 4
27.08			
2708.10	00	5%	335.31
2708.20	00	Free	335.32
2709.00	00		
2709.00	10	Free	333.01
2709.00	90	Free	333.09
27.10			
2710.12	00		
2710.12	10		
2710.12	11	Free	334.611
2710.12	12	Free	334.612
2710.12	20	$73.33 per m3	#######
2710.12	30	Free	334.614
2710.12	90	Free	334.619
2710.19	00		
2710.19	10		
2710.19	11	Free	334.621
2710.19	12	$43.99 per m3	334.622
2710.19	20	$43.99 per m3	334.623
2710.19	30		
2710.19	3010	$43.99 per m3	#######
2710.19	3090	$43.99 per m3	#######
2710.19	40	$43.99 per m3	334.639
2710.19	50	$43.99 per m3	334.641
2710.19	60	5%	334.642
2710.19	70		
2710.19	71	15%	334.651
2710.19	72	15%	334.652
2710.19	73	$0.11 per l	#######

EPA rates until 2020

HS		EPA RATE	SITC REV 4
2710.19	74	25%	334.654
2710.19	75	15%	334.66
2710.19	76	5%	334.671
2710.19	77	5%	334.672
2710.19	78	5%	334.68
2710.19	79	5%	334.691
2710.19	90	5%	#######
2710.20	00		
2710.20	10	$73.33 per m3	#######
2710.20	20		
2710.20	2010	$43.99 per m3	334.624
2710.20	2090	Free	334.624
2710.20	30	$0.11 per l	#######
2710.20	40	$43.99 per m3	334.643
2710.20	50	$43.99 per m3	#######
2710.20	90	$43.99 per m3	#######
2710.91	00	2%	334.71
2710.99	00	2%	334.79
27.11			
2711.11	00	Free	343.1
2711.12	00	Free	342.1
2711.13	00	Free	342.5
2711.14	00	Free	344.1
2711.19	00	Free	344.2
2711.21	00	Free	343.2
2711.29	00	Free	344.9
27.12			
2712.10	00	20%	335.11
2712.20	00	Free	335.121

EPA rates until 2020

HS		EPA RATE	SITC REV 4
2712.90	00	Free	335.129
27.13			
2713.11	00	Free	335.421
2713.12	00	Free	335.422
2713.20	00	30%	335.411
2713.90	00	30%	335.419
27.14			
2714.10	00	25%	278.96
2714.90	00		
2714.90	10	25%	278.971
2714.90	20	10%	278.972
2714.90	30	25%	278.973
2715.00	00		
2715.00	10	30%	335.431
2715.00	90	30%	335.439
2716.00	00	Free	351.0

EPA rates until 2020

HS		EPA RATE
28.01		
2801.10	00	5%
2801.20	00	Free
2801.30	00	Free
2802.00	00	5%
2803.00	00	Free
28.04		
2804.10	00	Free
2804.21	00	5%
2804.29	00	5%
2804.30	00	Free
2804.40	00	Free
2804.50	00	Free
2804.61	00	Free
2804.69	00	Free
2804.70	00	Free
2804.80	00	Free
2804.90	00	Free
28.05		
2805.11	00	Free
2805.12	00	Free
2805.19	00	Free
2805.30	00	Free
2805.40	00	Free
28.06		
2806.10	00	Free
2806.20	00	Free
2807.00	00	
2807.00	10	Free
2807.00	20	15%

EPA rates until 2020

HS		EPA RATE
2807.00	30	Free
2808.00	00	Free
28.09		
2809.10	00	Free
2809.20	00	Free
2810.00	00	Free
28.11		
2811.11	00	Free
2811.12	00	5%
2811.19	00	Free
2811.21	00	15%
2811.22	00	Free
2811.29	00	
2811.29	10	Free
2811.29	90	Free
28.12		
2812.11	00	5%
2812.12	00	5%
2812.13	00	5%
2812.14	00	5%
2812.15	00	5%
2812.16	00	5%
2812.17	00	5%
2812.19	00	5%
2812.90	00	Free
28.13		
2813.10	00	Free
2813.90	00	Free
28.14		
2814.10	00	15%
2814.20	00	Free

EPA rates until 2020

HS		EPA RATE
28.15		
2815.11	00	5%
2815.12	00	5%
2815.20	00	5%
2815.30	00	Free
28.16		
2816.10	00	Free
2816.40	00	Free
2817.00	00	Free
28.18		
2818.10	00	Free
2818.20	00	15%
2818.30	00	Free
28.19		
2819.10	00	Free
2819.90	00	Free
28.20		
2820.10	00	Free
2820.90	00	Free
28.21		
2821.10	00	Free
2821.20	00	Free
2822.00	00	Free
2823.00	00	Free
28.24		
2824.10	00	Free
2824.90	00	Free
28.25		
2825.10	00	5%

EPA rates until 2020

HS		EPA RATE
2825.20	00	5%
2825.30	00	5%
2825.40	00	5%
2825.50	00	5%
2825.60	00	5%
2825.70	00	5%
2825.80	00	5%
2825.90	00	5%
28.26		
2826.12	00	Free
2826.19	00	Free
2826.30	00	Free
2826.90	00	Free
28.27		
2827.10	00	Free
2827.20	00	Free
2827.31	00	Free
2827.32	00	Free
2827.35	00	Free
2827.39	00	Free
2827.41	00	Free
2827.49	00	Free
2827.51	00	Free
2827.59	00	Free
2827.60	00	Free
28.28		
2828.10	00	Free
2828.90	00	Free
28.29		
2829.11	00	Free

EPA rates until 2020

HS		EPA RATE
2829.19	00	Free
2829.90	00	Free
28.30		
2830.10	00	Free
2830.90	00	Free
28.31		
2831.10	00	Free
2831.90	00	Free
28.32		
2832.10	00	Free
2832.20	00	Free
2832.30	00	Free
28.33		
2833.11	00	Free
2833.19	00	Free
2833.21	00	Free
2833.22	00	5%
2833.24	00	Free
2833.25	00	Free
2833.27	00	Free
2833.29	00	Free
2833.30	00	Free
2833.40	00	Free
28.34		
2834.10	00	Free
2834.21	00	Free
2834.29	00	Free
28.35		
2835.10	00	Free
2835.22	00	Free
2835.24	00	Free
2835.25	00	Free

EPA rates until 2020

HS		EPA RATE
2835.26	00	Free
2835.29	00	Free
2835.31	00	Free
2835.39	00	Free
28.36		
2836.20	00	Free
2836.30	00	Free
2836.40	00	Free
2836.50	00	Free
2836.60	00	Free
2836.91	00	Free
2836.92	00	Free
2836.99	00	Free
28.37		
2837.11	00	Free
2837.19	00	Free
2837.20	00	Free
[2838]		
28.39		
2839.11	00	Free
2839.19	00	Free
2839.90	00	Free
28.40		
2840.11	00	Free
2840.19	00	Free
2840.20	00	Free
2840.30	00	Free
28.41		
2841.30	00	Free
2841.50	00	Free
2841.61	00	Free
2841.69	00	5%
2841.70	00	Free
2841.80	00	Free

EPA rates until 2020

HS		EPA RATE
2841.90	00	Free
28.42		
2842.10	00	Free
2842.90	00	Free
28.43		
2843.10	00	Free
2843.21	00	Free
2843.29	00	Free
2843.30	00	Free
2843.90	00	Free
28.44		
2844.10	00	Free
2844.20	00	Free
2844.30	00	Free
2844.40	00	Free

EPA rates until 2020

HS		EPA RATE
2844.50	00	Free
28.45		
2845.10	00	Free
2845.90	00	Free
28.46		
2846.10	00	Free
2846.90	00	Free
2847.00	00	Free
[28.48]		
28.49		
2849.10	00	Free
2849.20	00	Free
2849.90	00	Free
2850.00	00	Free
[2851]		
28.52		
2852.10	00	5%
2852.90	00	5%
28.53		
2853.10	00	5%
2853.90	00	5%

EPA rates until 2020

HS		EPA RATE
2901.00		
2901.10	00	Free
2901.21	00	Free
2901.22	00	Free
2901.23	00	Free
2901.24	00	Free
2901.29	00	
2901.29	10	5%
2901.29	20	5%
2901.29	90	5%
29.02		
2902.11	00	Free
2902.19	00	Free
2902.20	00	Free
2902.30	00	Free
2902.41	00	Free
2902.42	00	Free
2902.43	00	Free
2902.44	00	Free
2902.50	00	Free
2902.60	00	Free
2902.70	00	Free
2902.90	00	Free
2903.00		
2903.11	00	Free
2903.12	00	Free
2903.13	00	Free
2903.14	00	Free
2903.15	00	Free
2903.19	00	
2903.19	10	5%
2903.19	90	5%

EPA rates until 2020

HS		EPA RATE
2903.21	00	Free
2903.22	00	Free
2903.23	00	Free
2903.29	00	Free
2903.31	00	5%
2903.39	00	
2903.39	0010	5%
2903.39	0020	5%
2903.39	0030	5%
2903.39	0031	5%
2903.39	0032	5%
2903.39	0040	5%
2903.39	0041	5%
2903.39	0042	5%
2903.39	0050	5%
2903.39	0051	5%
2903.39	0060	5%
2903.39	0061	5%
2903.39	0062	5%
2903.39	0063	5%
2903.39	0070	5%
2903.39	0071	5%
2903.39	0080	5%
2903.39	0081	5%
2903.39	0090	5%
2903.71	00	5%
2903.72	00	5%
2903.73	00	5%
2903.74	00	5%
2903.75	00	5%
2903.76	00	5%
2903.77	00	
2903.77	10	5%
2903.77	20	5%
2903.77	30	5%
2903.77	40	5%
2903.77	50	5%
2903.77	60	5%
2903.77	70	5%
2903.77	80	5%
2903.77	91	5%
2903.77	92	5%
2903.77	99	5%

EPA rates until 2020

HS		EPA RATE
2903.78	00	5%
2903.79	00	
2903.79	10	5%
2903.79	20	5%
2903.79	90	5%
2903.81	00	5%
2903.82	00	5%
2903.83	00	5%
2903.89	00	5%
2903.91	00	5%
2903.92	00	5%
2903.93	00	5%
2903.94	00	5%
2903.99	00	5%
2904.00		
2904.10	00	
2904.10	10	15%
2904.10	20	15%
2904.10	90	Free
2904.20	00	Free
2904.31	00	5%
2904.32	00	5%
2904.33	00	5%
2904.34	00	5%
2904.35	00	5%
2904.36	00	5%
2904.91		5%
2904.99		5%
2905.00		

EPA rates until 2020

HS		EPA RATE
2905.11	00	Free
2905.12	00	Free
2905.13	00	Free
2905.14	00	Free
2905.16	00	Free
2905.17	00	Free
2905.19	00	Free
2905.22	00	Free
2905.29	00	Free
2905.31	00	Free
2905.32	00	Free
2905.39	00	Free
2905.41	00	Free
2905.42	00	Free
2905.43	00	Free
2905.44	00	Free
2905.45	00	Free
2905.49	00	Free
2905.51	00	Free
2905.59	00	Free
29.06		
2906.11	00	Free
2906.12	00	Free
2906.13	00	Free
2906.19	00	Free
2906.21	00	Free
2906.29	00	Free

EPA rates until 2020

HS		EPA RATE
29.07		
2907.11	00	Free
2907.12	00	Free
2907.13	00	Free
2907.15	00	Free
2907.19	00	Free
2907.21	00	Free
2907.22	00	Free
2907.23	00	Free
2907.29	00	Free
29.08		
2908.11	00	5%
2908.19	00	5%
2908.91	00	5%
2908.92	00	5%
2908.99	00	5%
29.09		

EPA rates until 2020

HS		EPA RATE
2909.11	00	Free
2909.19	00	Free
2909.20	00	Free
2909.30	00	Free
2909.41	00	Free
2909.43	00	Free
2909.44	00	Free
2909.49	00	Free
2909.50	00	Free
2909.60	00	Free
29.10		
2910.10	00	Free
2910.20	00	Free
2910.30	00	Free
2910.40	00	5%
2910.50	00	5%
2910.90	00	Free
2911.00	00	Free
29.12		
2912.11	00	Free
2912.12	00	Free
2912.19	00	Free

EPA rates until 2020

HS		EPA RATE
2912.21	00	Free
2912.29	00	Free
2912.41	00	Free
2912.42	00	Free
2912.49	00	Free
2912.50	00	Free
2912.60	00	Free
29.13		Free
29.14		
2914.11	00	Free
2914.12	00	Free
2914.13	00	Free
2914.19	00	Free
2914.22	00	Free
2914.23	00	Free
2914.29	00	Free
2914.31	00	Free
2914.39	00	Free
2914.40	00	Free
2914.50	00	Free
2914.61	00	Free
2914.62	00	5%
2914.69	00	Free
2914.71	00	5%
2914.79	00	5%

EPA rates until 2020

HS		EPA RATE
29.15		
2915.11	00	Free
2915.12	00	Free
2915.13	00	Free
2915.21	00	Free
2915.24	00	Free
2915.29	00	Free
2915.31	00	Free
2915.32	00	Free
2915.33	00	Free
2915.36	00	5%
2915.39	00	Free
2915.40	00	Free
2915.50	00	Free
2915.60	00	Free
2915.70	00	Free
2915.90	00	Free
29.16		
2916.11	00	Free
2916.12	00	Free
2916.13	00	Free
2916.14	00	Free
2916.15	00	Free
2916.16	00	5%

EPA rates until 2020

HS		EPA RATE
2916.19	00	Free
2916.20	00	Free
2916.31	00	Free
2916.32	00	Free
2916.34	00	Free
2916.39	00	Free
29.17		
2917.11	00	Free
2917.12	00	Free
2917.13	00	Free
2917.14	00	Free
2917.19	00	Free
2917.20	00	Free
2917.32	00	Free
2917.33	00	Free
2917.34	00	Free
2917.35	00	Free
2917.36	00	Free
2917.37	00	Free
2917.39	00	Free
29.18		

EPA rates until 2020

HS		EPA RATE
2918.11	00	Free
2918.12	00	Free
2918.13	00	Free
2918.14	00	Free
2918.15	00	Free
2918.16	00	Free
2918.17	00	5%
2918.18	00	5%
2918.19	00	Free
2918.21	00	Free
2918.22	00	Free
2918.23	00	Free
2918.29	00	Free
2918.30	00	Free
2918.91	00	Free
2918.99	00	Free
29.19		
2919.10	00	5%
2919.90	00	5%
29.20		

EPA rates until 2020

HS		EPA RATE
2920.11	00	5%
2920.19	00	5%
2920.21	00	5%
2920.22	00	5%
2920.23	00	5%
2920.24	00	5%
2920.29	00	5%
2920.30	00	5%
2920.90	00	Free
29.21		
2921.11	00	Free
2921.12	00	Free
2921.13	00	5%
2921.14	00	5%
2921.19	00	Free
2921.21	00	Free
2921.22	00	Free
2921.29	00	Free
2921.30	00	Free
2921.41	00	Free
2921.42	00	Free
2921.43	00	Free
2921.44	00	Free
2921.45	00	Free
2921.46	00	Free

EPA rates until 2020

HS		EPA RATE
2921.49	00	Free
2921.51	00	Free
2921.59	00	Free
29.22		
2922.11	00	Free
2922.12	00	Free
2922.14	00	Free
2922.15	00	5%
2922.16	00	5%
2922.17	00	5%
2922.18	00	5%
2922.19	00	Free
2922.21	00	Free
2922.29	00	Free
2922.31	00	Free
2922.39	00	Free
2922.41	00	Free
2922.42	00	Free
2922.43	00	Free
2922.44	00	Free
2922.49	00	Free

EPA rates until 2020

HS		EPA RATE
2922.50	00	Free
29.23		
2923.10	00	Free
2923.20	00	Free
2923.30	00	5%
2923.40	00	5%
2923.90	00	Free
29.24		
2924.11	00	Free
2924.12	00	5%
2924.19	00	Free
2924.21	00	Free
2924.23	00	Free
2924.24	00	Free
2924.25	00	5%
2924.29	00	Free
29.25		
2925.11	00	Free
2925.12	00	Free
2925.19	00	Free
2925.21	00	5%
2925.29	00	5%
29.26		
2926.10	00	Free
2926.20	00	Free
2926.30	00	Free
2926.40	00	5%

EPA rates until 2020

HS		EPA RATE
2926.90	00	Free
2927.00	00	Free
2928.00	00	Free
29.29		
2929.10	00	Free
2929.90	00	Free
29.30		
2930.20	00	Free
2930.30	00	Free
2930.40	00	5%
2930.60	00	5%
2930.70	00	5%
2930.80	00	5%
2930.90	00	Free
29.31		
2931.10	00	5%
2931.20	00	5%
2931.31	00	5%
2931.32	00	5%
2931.33	00	5%
2931.34	00	5%
2931.35	00	5%
2931.36	00	5%
2931.37	00	5%
2931.38	00	5%
2931.39	00	5%
2931.90	00	5%
29.32		

EPA rates until 2020

HS		EPA RATE
2932.11	00	Free
2932.12	00	Free
2932.13	00	Free
2932.14	00	5%
2932.19	00	Free
2932.20	00	5%
2932.91	00	Free
2932.92	00	Free
2932.93	00	Free
2932.94	00	Free
2932.95	00	Free
2932.99	00	Free
29.33		
2933.11	00	Free
2933.19	00	Free
2933.21	00	Free
2933.29	00	Free
2933.31	00	Free
2933.32	00	Free
2933.33	00	Free
2933.39	00	Free
2933.41	00	Free

EPA rates until 2020

HS		EPA RATE
2933.49	00	Free
2933.52	00	Free
2933.53	00	Free
2933.54	00	Free
2933.55	00	Free
2933.59	00	Free
2933.61	00	Free
2933.69	00	Free
2933.71	00	Free
2933.72	00	Free
2933.79	00	Free
2933.91	00	Free
2933.92	00	5%
2933.99	00	Free
29.34		
2934.10	00	Free
2934.20	00	Free
2934.30	00	Free
2934.91	00	Free
2934.99	00	Free
29.35		
2935.10	00	5%
2935.20	00	5%
2935.30	00	5%
2935.40	00	5%
2935.50	00	5%
2935.90	00	5%
29.36		
2936.21	00	Free
2936.22	00	Free
2936.23	00	Free
2936.24	00	Free
2936.25	00	Free
2936.26	00	Free
2936.27	00	Free
2936.28	00	Free
2936.29	00	Free
2936.90	00	5%
29.37		

EPA rates until 2020

HS		EPA RATE
2937.11	00	Free
2937.12	00	Free
2937.19	00	Free
2937.21	00	Free
2937.22	00	Free
2937.23	00	Free
2937.29	00	Free
2937.50	00	Free
2937.90	00	Free
29.38		
2938.10	00	Free
2938.90	00	Free
29.39		
2939.11	00	Free
2939.19	00	Free
2939.20	10	Free
2939.20	20	Free
2939.20	30	Free
2939.20	90	5%
2939.30	00	Free
2939.41	00	Free
2939.42	00	Free
2939.43	00	Free
2939.44	00	5%
2939.49	00	Free
2939.51	00	Free
2939.59	00	Free
2939.61	00	Free
2939.62	00	Free
2939.63	00	Free
2939.69	00	Free
2939.71		5%
2939.79		5%
2939.80		5%
2940.00	00	Free
29.41		
2941.10	00	Free

EPA rates until 2020

HS		EPA RATE
2941.20	00	Free
2941.30	00	Free
2941.40	00	Free
2941.50	00	Free
2941.90	00	Free
2942.00	00	Free
30.01		
3001.20	00	Free
3001.90	00	Free
30.02		
3002.11	00	Free
3002.12	00	Free
3002.13	00	Free
3002.14	00	Free
3002.15	00	Free
3002.19	00	Free
3002.20	00	Free
3002.30	00	
3002.30	10	Free
3002.30	90	Free
3002.90	00	Free
30.03		

EPA rates until 2020

HS		EPA RATE
3003.10	00	
3003.10	10	15%
3003.10	20	15%
3003.10	90	Free
3003.20	00	
3003.20	10	15%
3003.20	20	15%
3003.20	30	15%
3003.20	40	15%
3003.20	90	Free
3003.31	00	Free
3003.39	00	Free
3003.41	00	Free
3003.42	00	Free
3003.43	00	Free
3003.49	00	15%
3003.60	00	Free
3003.90	00	
3003.90	10	Free
3003.90	20	15%
3003.90	30	15%

EPA rates until 2020

HS		EPA RATE
3003.90	40	15%
3003.90	50	15%
3003.90	60	15%
3003.90	70	15%
3003.90	80	15%
3003.90	90	15%
30.04		
3004.10	00	
3004.10	20	15%
3004.10	90	Free
3004.20	00	
3004.20	10	15%
3004.20	20	15%
3004.20	30	15%
3004.20	40	15%
3004.20	90	Free
3004.31	00	Free
3004.32	00	Free
3004.39	00	Free
3004.41	00	Free
3004.42	00	Free
3004.43	00	Free
3003.49	00	
3004.49	10	Free
3004.49	90	Free
3004.50	10	15%
3004.50	90	15%
3004.60	00	15%
3004.90	10	Free
3004.90	20	15%
3004.90	30	15%
3004.90	40	15%
3004.90	50	15%
3004.90	60	15%
3004.90	70	Free
3004.90	90	15%

EPA rates until 2020

HS		EPA RATE
30.05		
3005.10	00	Free
3005.90	00	Free
30.06		
3006.10	00	Free
3006.20	00	Free
3006.30	00	Free
3006.40	00	Free
3006.50	00	Free
3006.60	00	Free
3006.70	00	Free
3006.90	00	
3006.91	00	Free
3006.92	00	Free
3101.00	00	Free
31.02		
3102.10	00	Free
3102.21	00	Free
3102.29	00	Free
3102.30	00	Free
3102.40	00	Free
3102.50	00	Free
3102.60	00	Free
3102.80	00	Free
3102.90	00	
3102.90	10	Free
3102.90	90	Free
31.03		
3103.11	00	Free
3103.19	00	Free
3103.90	00	Free
31.04		
3104.20	00	Free
3104.30	00	Free
3104.90	00	Free
31.05		
3105.10	00	
3105.10	10	Free
3105.10	90	Free
3105.20	00	Free

EPA rates until 2020

HS		EPA RATE
3105.30	00	Free
3105.40	00	Free
3105.51	00	Free
3105.59	00	Free
3105.60	00	Free
3105.90	00	Free
32.01		
3201.10	00	Free
3201.20	00	Free
3201.90	00	Free
32.02		
3202.10	00	Free
3202.90	00	Free
3203.00		
3203.00	10	15%
3203.00	20	Free
3203.00	90	Free
32.04		
3204.11	00	Free
3204.12	00	Free
3204.13	00	Free
3204.14	00	Free
3204.15	00	Free
3204.16	00	Free
3204.17	00	Free
3204.19	00	Free

EPA rates until 2020

HS		EPA RATE
3204.20	00	Free
3204.90	00	Free
3205.00	00	Free
32.06		
3206.11	00	Free
3206.19	00	Free
3206.20	00	Free
3206.41	00	Free
3206.42	00	Free
3206.49	00	Free
3206.50	00	Free
32.07		
3207.10	00	Free
3207.20	00	Free
3207.30	00	Free
3207.40	00	Free
32.08		
3208.10	00	
3208.10	10	15%
3208.10	20	15%
3208.10	30	15%
3208.10	40	15%

EPA rates until 2020

HS		EPA RATE
3208.10	50	15%
3208.10	60	15%
3208.10	90	15%
3208.20	00	
3208.20	10	15%
3208.20	20	15%
3208.20	30	15%
3208.20	40	15%
3208.20	50	15%
3208.20	60	15%
3208.20	90	15%
3208.90	10	
3208.90	10	15%
3208.90	20	15%
3208.90	30	15%
3208.90	40	15%
3208.90	50	15%
3208.90	60	15%
3208.90	90	15%
32.09		
3209.10	00	
3209.10	10	15%
3209.10	20	15%
3209.10	30	15%
3209.90	10	15%
3209.90	20	15%
3209.90	30	15%
3210.00	00	
3210.00	10	15%
3210.00	20	15%
3210.00	30	15%
3210.00	40	15%
3210.00	50	15%
3210.00	60	15%
3210.00	70	Free
3211.00	00	Free

EPA rates until 2020

HS		EPA RATE
32.12		
3212.10	00	Free
3212.90	00	
3212.90	20	5%
3212.90	90	Free
32.13		
3213.10	00	Free
3213.90	00	Free
32.14		
3214.10	00	
3214.10	10	Free
3214.10	20	15%
3214.10	30	15%
3214.10	40	15%
3214.10	50	15%
3214.10	90	Free
3214.90	00	Free
32.15		
3215.11	00	5%
3215.19	00	5%
3215.90	00	
3215.90	10	6%
3215.90	90	6%

EPA rates until 2020

HS		EPA RATE
33.01		
3301.12	00	5%
3301.13	00	2%
3301.19	00	
3301.19	10	5%
3301.19	20	5%
3301.19	90	5%
3301.24	00	2%
3301.25	00	5%
3301.29	00	
3301.29	10	15%
3301.29	20	15%
3301.29	30	5%
3301.29	40	15%
3301.29	50	15%
3301.29	60	5%
3301.29	90	5%
3301.30	00	Free
3301.90	00	
3301.90	10	5%
3301.90	90	5%
33.02		
3302.10	00	
3302.10	10	15%
3302.10	20	Free
3302.10	90	Free
3302.90	00	5%
3303.00	00	
3303.00	10	20%

EPA rates until 2020

HS		EPA RATE
3303.00	90	20%
33.04		
3304.10	00	20%
3304.20	00	20%
3304.30	00	20%
3304.91	00	20%
3304.99	00	
3304.99	10	20%
3304.99	90	20%
33.05		
3305.10	00	20%
3305.20	00	20%
3305.30	00	20%
3305.90	00	20%
33.06		
3306.10	00	
3306.10	10	20%
3306.10	90	20%
3306.20	00	8%
3306.90	00	20%
33.07		
3307.10	00	20%
3307.20	00	20%
3307.30	00	20%
3307.41	00	20%
3307.49	00	20%
3307.90	00	20%
34.01		
3401.11	10	40%
3401.11	20	40%
3401.11	90	40%
3401.19	10	40%
3401.19	90	40%
3401.20	10	Free
3401.20	90	40%
3401.30	00	20%
34.02		
3402.11	00	
3402.11	10	20%
3402.11	90	Free
3402.12	00	

EPA rates until 2020

HS		EPA RATE
3402.12	10	20%
3402.12	90	Free
3402.13	00	
3402.13	10	20%
3402.13	90	Free
3402.19	00	
3402.19	10	20%
3402.19	90	Free
3402.20	00	
3402.20	10	20%
3402.20	20	20%
3402.20	30	20%
3402.20	40	20%
3402.20	50	20%
3402.20	60	5%
3402.20	90	20%
3402.90	00	
3402.90	10	20%
3402.90	20	20%
3402.90	90	20%
34.03		
3403.11	00	Free
3403.19	00	Free
3403.91	00	Free
3403.99	00	Free
34.04		
3404.20	00	Free
3404.90	00	Free
34.05		
3405.10	00	15%
3405.20	00	15%
3405.30	00	15%
3405.40	00	8%
3405.90	00	
3405.90	10	15%
3405.90	90	15%
3406.00	00	
3406.00	10	20%
3406.00	20	20%
3406.00	30	20%
3406.00	40	20%
3406.00	90	20%
3407.00		
3407.00	10	Free
3407.00	90	Free

EPA rates until 2020

HS		EPA RATE
35.01		
3501.10	00	6%
3501.90	00	
3501.90	10	5%
3501.90	90	5%
35.02		
3502.11	00	Free
3502.19	00	Free
3502.20	00	Free
3502.90	00	Free
3503.00		Free
3504.00		Free
35.05		
3505.10	00	Free
3505.20	00	2%
35.06		
3506.10	00	8%
3506.91	00	10%
3506.99	00	10%
35.07		
3507.10	00	Free
3507.90	00	
3507.90	10	Free
3507.90	20	Free
3507.90	90	Free
3601.00	00	Free
3602.00	00	Free
3603.00	00	Free
36.04		
3604.10	00	20%
3604.90	00	
3604.90	10	Free
3604.90	20	Free
3604.90	90	20%
3605.00		
3605.00	10	15%
3605.00	20	15%
3605.00	30	15%
3605.00	40	15%
36.06		
3606.10	00	Free
3606.90	00	Free

EPA rates until 2020

HS		EPA RATE
37.01		
3701.10	00	Free
3701.20	00	Free
3701.30	00	Free
3701.91	00	Free
3701.99	00	Free
37.02		
3702.10	00	Free
3702.31	00	6%
3702.32	00	6%
3702.39	00	6%
3702.41	00	6%
3702.42	00	6%
3702.43	00	6%
3702.44	00	6%
3702.52	00	6%
3702.53	00	6%
3702.54	00	Free
3702.55	00	Free
3702.56	00	6%
3702.96	00	5%
3702.97	00	5%
3702.98	00	6%
37.03		
3703.10	00	Free
3703.20	00	Free
3703.90	00	Free
3704.00	00	Free
3705.00	00	5%
3706.10	00	Free
3706.90	00	Free
37.07		
3707.10	00	Free
3707.90	00	Free

EPA rates until 2020

HS		EPA RATE
38.01		
3801.10	00	Free
3801.20	00	Free
3801.30	00	Free
3801.90	00	Free
38.02		
3802.10	00	Free
3802.90	00	Free
3803.00	00	Free
3804.00	00	Free
38.05		
3805.10	00	Free
3805.90	00	
3805.90	10	Free
3805.90	90	Free
38.06		
3806.10	00	Free
3806.20	00	Free
3806.30	00	Free
3806.90	00	Free
3807.00	00	Free
38.08		

EPA rates until 2020

HS		EPA RATE
3808.52	00	5%
3808.59	00	5%
3808.60	00	
3808.61	00	5%
3808.62	00	5%
3808.69	00	5%
3808.90	00	
3808.91	00	
3808.91	10	
3808.91	1010	Free
3808.91	1020	Free
3808.91	1030	Free
3808.91	1090	Free
3808.91	20	20%
3808.91	30	
3808.91	3010	20%
3808.91	3090	20%
3808.91	90	5%
3808.92	00	Free
3808.93	00	
3808.93	10	Free
3808.93	20	Free
3808.93	30	Free
3808.94	00	
3808.94	10	20%
3808.94	90	5%
3808.99	10	
3808.99	11	Free
3808.99	19	Free
3808.99	91	20%
3808.99	99	5%
38.09		

EPA rates until 2020

HS		EPA RATE
3809.10	00	Free
3809.91	00	Free
3809.92	00	Free
3809.93	00	Free
38.10		
3810.10	00	Free
3810.90	00	5%
38.11		
3811.11	00	Free
3811.19	00	Free
3811.21	00	Free
3811.29	00	Free
3811.90	00	Free
38.12		
3812.10	00	Free
3812.20	00	Free
3812.30	00	
3812.31	00	Free
3812.39	00	Free
3813.00	00	Free
3814		
3814.00	10	15%
3814.00	90	Free

EPA rates until 2020

HS		EPA RATE
38.15		
3815.11	00	Free
3815.12	00	Free
3815.19	00	Free
3815.90	00	Free
3816		
3816.00	10	Free
3816.00	90	
3816.00	9010	Free
3816.00	9090	Free
3817		
3817.00	10	Free
3817.00	90	Free
3818.00	60	Free
3819.00	00	5%
3820		
3820.00	10	15%
3820.00	20	Free
3821.00	00	Free
3822.00	00	Free
38.23		
3823.11	00	Free
3823.12	00	Free
3823.13	00	Free
3823.19	00	Free
3823.70	00	Free
38.24		

EPA rates until 2020

HS		EPA RATE
3824.10	00	Free
3824.30	00	Free
3824.40	00	Free
3824.50	00	Free
3824.60	00	Free
3824.71	00	Free
3824.72	00	5%
3824.73	00	5%
3824.74	00	5%
3824.75	00	5%
3824.76	00	5%
3824.77	00	5%
3824.78	00	
3824.78	0011	5%
3824.78	0019	5%
3824.78	0021	5%
3824.78	0022	5%
3824.78	0023	5%
3824.78	0024	5%
3824.78	0025	5%
3824.78	0029	5%
3824.79	00	Free
3824.81	00	5%
3824.82	00	5%
3824.83	00	5%
3824.84	00	5%
3824.85	00	5%
3824.86	00	5%
3824.87	00	5%

EPA rates until 2020

HS		EPA RATE
3824.88	00	5%
3824.91	00	5%
3824.99	00	5%
38.25		
3825.10	00	Free
3825.20	00	Free
3825.30	00	Free
3825.41	00	Free
3825.49	00	Free
3825.50	00	Free
3825.61	00	Free
3825.69	00	Free
3825.90	00	Free
3826.00	00	5%
39.01		
3901.10	00	Free
3901.20	00	Free
3901.30	00	Free
3901.40	00	5%
3901.90	00	Free
39.02		
3902.10	00	Free
3902.20	00	Free
3902.30	00	Free
3902.90	00	Free
39.03		
3903.11	00	Free
3903.19	00	Free
3903.20	00	Free
3903.30	00	Free
3903.90	00	Free
39.04		
3904.10	00	Free
3904.21	00	Free
3904.22	00	Free
3904.30	00	Free
3904.40	00	Free
3904.50	00	Free
3904.61	00	Free
3904.69	00	Free
3904.90	00	Free
39.05		
3905.12	00	Free
3905.19	00	Free

EPA rates until 2020

HS		EPA RATE
3905.21	00	Free
3905.29	00	Free
3905.30	00	Free
3905.91	00	Free
3905.99	00	Free
39.06		
3906.10	00	Free
3906.90	00	Free
39.07		
3907.10	00	Free
3907.20	00	Free
3907.30	00	Free
3907.40	00	Free
3907.50	00	Free
3907.61	00	5%
3907.69	00	5%
3907.70	00	5%
3907.91	00	Free
3907.99	00	Free
39.08		
3908.10	00	Free
3908.90	00	Free
39.09	00	
3909.10	00	Free
3909.20	00	Free
3909.31	00	Free
3909.39	00	Free
3909.40	00	Free
3909.50	00	Free
3910.00	00	Free
39.11		

EPA rates until 2020

HS		EPA RATE
3911.10	00	Free
3911.90	00	Free
39.12		
3912.10	00	
3912.11	00	5%
3912.12	00	Free
3912.20	00	Free
3912.31	00	Free
3912.39	00	Free
3912.90	00	Free
39.13		
3913.10	00	Free
3913.90	00	Free
3914.00	00	Free
39.15		
3915.10	00	Free
3915.20	00	Free
3915.30	00	Free
3915.90	00	Free
39.16		
3916.10	00	Free
3916.20	00	Free
3916.90	00	Free
39.17		
3917.10	00	Free

EPA rates until 2020

HS		EPA RATE
3917.21	00	6%
3917.22	00	6%
3917.23	00	6%
3917.29	00	6%
3917.31	00	5%
3917.32	10	8%
3917.32	20	8%
3917.32	90	8%
3917.33	00	
3917.33	10	8%
3917.33	90	8%
3917.39	00	6%
3917.40	00	6%
39.18		
3918.10	00	
3918.10	10	Free
3918.10	90	Free
3918.90	00	
3918.90	10	Free
3918.90	90	Free
39.19		
3919.10	00	6%
3919.90	00	
3919.90	10	5%
3919.90	90	5%
39.20		
3920.10	00	6%
3920.20	00	6%
3920.30	00	6%
3920.43	00	6%

EPA rates until 2020

HS		EPA RATE
3920.49	00	6%
3920.51	00	6%
3920.59	00	6%
3920.61	00	6%
3920.62	00	6%
3920.63	00	6%
3920.69	00	6%
3920.71	00	6%
3920.73	00	6%
3920.79	00	6%
3920.91	00	6%
3920.92	00	6%
3920.93	00	6%
3920.94	00	6%
3920.99	00	6%
39.21		
3921.11	00	6%
3921.12	00	6%
3921.13	00	6%
3921.14	00	6%
3921.19	00	6%
3921.90	00	5%
39.22		
3922.10	00	
3922.10	10	Free
3922.10	20	Free
3922.20	00	Free
3922.90	00	Free
39.23		
3923.10	00	

EPA rates until 2020

HS		EPA RATE
3923.10	10	Free
3923.10	90	25%
	10	
3923.21	90	Free
3923.21	00	Free
3923.29	10	
3923.29	90	Free
3923.29	00	Free
3923.30	00	
3923.30	00	15%
3923.30	10	Free
3923.40	20	Free
3923.50	90	
3923.50	00	10%
3923.50	10	15%
3923.90	20	
3923.90	90	Free
3923.90		Free
39.24		
	00	
3924.10		
3924.10	10	8%
3924.10	90	8%
3924.10	00	8%
3924.90		
3924.90	00	8%
3924.90		8%
3924.90	00	8%
39.25	10	
	20	
3925.10	90	
3925.10		Free
3925.10	00	Free
3925.20	00	15%
3925.30		6%
3925.90		
3925.90		6%
3925.90		6%
3925.90		6%
39.26		
3926.10		Free
3926.20		8%

EPA rates until 2020

HS		EPA RATE
3926.30	00	6%
3926.40	00	8%
3926.90	00	
3926.90	10	Free
3926.90	20	Free
3926.90	30	Free
3926.90	40	Free
3926.90	50	Free
3926.90	60	20%
3926.90	70	15%
3926.90	90	20%

EPA rates until 2020

HS		EPA RATE
40.01		
4001.10	00	Free
4001.21	00	Free
4001.22	00	Free
4001.29	00	Free
4001.30	00	Free
40.02		
4002.11	00	Free
4002.19	00	Free
4002.20	00	Free
4002.31	00	Free
4002.39	00	5%
4002.41	00	Free
4002.49	00	Free
4002.51	00	Free
4002.59	00	Free
4002.60	00	Free
4002.70	00	Free
4002.80	00	Free
4002.91	00	Free
4002.99	00	Free
4003 .00	00	Free
4004 .00	00	Free
40.05		
4005.10	00	Free

EPA rates until 2020

HS		EPA RATE
4005.20	00	Free
4005.91	00	
4005.91	10	15%
4005.91	90	Free
4005.99	00	Free
40.06		
4006.10	00	5%
4006.90	00	Free
4007.00	00	Free
40.08		
4008.11	00	5%
4008.19	00	5%
4008.21	00	5%
4008.29	00	5%
40.09		
4009.11	00	Free
4009.12	00	Free
4009.21	00	Free
4009.22	00	Free
4009.31	00	Free
4009.32	00	Free
4009.41	00	Free
4009.42	00	Free
40.10		
4010.11	00	Free
4010.12	00	Free
4010.19	00	Free

EPA rates until 2020

HS		EPA RATE
4010.31	00	Free
4010.32	00	Free
4010.33	00	Free
4010.34	00	Free
4010.35	00	Free
4010.36	00	Free
4010.39	00	Free
40.11		
4011.10	00	22%
4011.20	00	15%
4011.30	00	Free
4011.40	00	Free
4011.50	00	Free
4011.70	00	5%
4011.80	00	5%
4011.90	00	Free
40.12		
4012.11	00	8%
4012.12	00	Free
4012.13	00	Free
4012.19	00	Free
4012.20		
4012.20	10	5%
4012.20	90	5%
4012.90	00	5%
40.13		
4013.10		

EPA rates until 2020

HS		EPA RATE
4013.10	10	10%
4013.10	90	Free
4013.20	00	Free
4013.90	00	
4013.90	10	Free
4013.90	90	Free
40.14		
4014.10	00	Free
4014.90	00	Free
40.15		
4015.11	00	Free
4015.19	00	Free
4015.90	00	
4015.90	10	Free
4015.90	90	Free
40.16		
4016.10	00	6%
4016.90	00	
4016.91	00	20%
4016.92	00	Free
4016.93	00	20%
4016.94	00	8%
4016.95	00	8%
4016.99	00	
4016.99	10	8%
4016.99	90	8%
40.17		
4017.00	10	Free
4017.00	20	Free

EPA rates until 2020

HS		EPA RATE
41.01		
4101.20	00	Free
4101.50	00	Free
4101.90	00	Free
41.02		
4102.10	00	Free
4102.21	00	Free
4102.29	00	Free
41.03		
4103.20	00	5%
4103.30	00	5%
4103.90	00	Free
41.04		
4104.11	00	Free
4104.19	00	Free
4104.41	00	Free
4104.49	00	Free
41.05		
4105.10	00	Free
4105.30	00	Free
41.06		

EPA rates until 2020

HS		EPA RATE
4106.21	00	Free
4106.22	00	Free
4106.31	00	Free
4106.32	00	Free
4106.40	00	Free
4106.91	00	Free
4106.92	00	Free
41.07		
4107.11	00	Free
4107.12	00	Free
4107.19	00	Free
4107.91	00	Free
4107.92	00	Free
4107.99	00	Free
[41.08]		
[41.09]		
[41.10]		
[41.11]		
4112.00	00	Free
41.13		
4113.10	00	Free
4113.20	00	Free
4113.30	00	Free
4113.90	00	Free
41.14		
4114.10	00	Free
4114.20	00	Free
41.15		
4115.10	00	Free
4115.20	00	Free

EPA rates until 2020

HS		EPA RATE
4201.00	00	8%
42.02		
4202.11	00	
4202.11	10	8%
4202.11	90	8%
4202.12	00	
4202.12	10	Free
4202.12	20	Free
4202.12	90	
4202.12	9010	Free
4202.12	9090	Free
4202.19	00	
4202.19	0010	Free
4202.19	0090	Free
4202.21	00	6%
4202.22	00	Free
4202.29	00	Free
4202.31	00	
4202.31	10	6%
4202.31	90	6%
4202.32	00	
4202.32	10	6%

EPA rates until 2020

HS		EPA RATE
4202.32	90	20%
4202.39	00	6%
4202.90	00	
4202.91	00	
4202.91	10	6%
4202.91	90	6%
4202.92	00	
4202.92	10	Free
4202.92	90	
4202.92	90	Free
4202.92	90	Free
4202.99	00	
4202.99	0010	Free
4202.99	0090	Free
42.03		
4203.10	00	8%
4203.21	00	8%
4203.29	00	
4203.29	10	8%
4203.29	90	8%
4203.30	00	8%
4203.40	00	8%
[42.04]		
4205		
4205.00	10	8%
4205.00	90	8%
4206.00	00	5%

EPA rates until 2020

HS		EPA RATE
43.01		
4301.10	00	Free
4301.30	00	Free
4301.60	00	Free
4301.80	00	Free
4301.90	00	Free
43.02		
4302.11	00	Free
4302.19	00	Free
4302.20	00	Free
4302.30	00	Free
43.03		
4303.10	00	20%
4303.90	00	
4303.90	10	Free
4303.90	90	20%
4304.00		
4304.00	10	Free
4304.00	20	20%

EPA rates until 2020

HS		EPA RATE
44.01		
4401.11	00	5%
4401.12	00	5%
4401.21	00	Free
4401.22	00	Free
4401.31	00	Free
4401.39	00	Free
4401.40	00	15%
44.02		
4402.10	00	Free
4402.90	00	Free
44.03		
4403.11	00	5%
4403.12	00	5%
4403.21	00	5%
4403.22	00	5%
4403.23	00	5%
4403.24	00	5%
4403.25	00	5%
4403.26	00	5%
4403.41	00	Free
4403.49	00	
4403.49	10	Free
4403.49	90	Free
4403.91	00	Free
4403.93	00	5%
4403.94	00	5%

EPA rates until 2020

HS		EPA RATE
4403.95	00	10%
4403.96	00	10%
4403.97	00	10%
4403.98	00	10%
4403.99		10%
44.04		
4404.10	00	
4404.10	10	15%
4404.10	90	Free
4404.20	00	
4404.20	10	15%
4404.20	20	15%
4404.20	90	Free
44.05	00	Free
44.06		
4406.11	00	Free
4406.12	00	Free
4406.91	00	Free
4406.92	00	Free
44.07		
4407.11	00	
4407.11	10	5%
4407.11	20	15%
4407.11	90	5%
4407.12	00	15%
4407.19	00	5%
4407.21	00	5%

EPA rates until 2020

HS		EPA RATE
4407.22	00	15%
4407.25	00	Free
4407.26	00	Free
4407.27	00	15%
4407.28	00	15%
4407.29	00	Free
4407.91	00	Free
4407.92	00	Free
4407.93	00	15%
4407.94	00	15%
4407.95	00	15%
4407.96	00	15%
4407.97	00	15%
4407.99	00	
4407.99	10	Free
4407.99	20	Free
4407.99	90	Free
44.08		
4408.10	00	
4408.10	10	Free
4408.10	90	15%
4408.31	00	Free
4408.39	00	
4408.39	10	Free
4408.39	90	15%
4408.90	00	Free
44.09		
4409.10	00	
4409.10	10	Free

EPA rates until 2020

HS		EPA RATE
4409.10	20	Free
4409.10	90	Free
4409.21	00	15%
4409.22	00	15%
4409.29	00	
4409.29	20	15%
4409.29	30	Free
4409.29	40	15%
4409.29	90	15%
44.10		
4410.11	00	5%
4410.12	00	5%
4410.19	00	5%
4410.90	00	Free
44.11		
4411.12	00	5%
4411.13	00	5%
4411.14	00	5%
4411.92	00	5%
4411.93	00	5%
4411.94	00	5%
44.12		
4412.10	00	10%
4412.31	00	10%

EPA rates until 2020

HS		EPA RATE
4412.33	00	10%
4412.34	00	10%
4412.39	00	10%
4412.94	00	5%
4412.99	00	Free
44.13		Free
44.14		5%
44.15		
4415.10	00	Free
4415.20	00	8%
44.16		
4416.00	10	Free
4416.00	90	Free
44.17		
4417.00	10	15%
4417.00	20	Free
4417.00	30	Free
4417.00	90	Free
44.18		
4418.10	00	Free
4418.20	00	Free

EPA rates until 2020

HS		EPA RATE
4418.40	00	5%
4418.50	10	5%
4418.50	20	5%
4418.60	00	15%
4418.73	00	15%
4418.74	00	15%
4418.75	00	15%
4418.79	00	
4418.79	10	15%
4418.79	90	15%
4418.91	00	15%
4418.99	00	15%
44.19		
4419.11	00	8%
4419.12	00	8%
4419.19	00	8%
4419.90	00	8%
44.20		
4420.10	00	
4420.10	10	8%
4420.10	90	8%
4420.90	00	
4420.90	10	Free
4420.90	90	20%
44.21		
4421.10	00	6%
4421.91	00	20%
4421.99	00	
4421.99	10	Free
4421.99	20	Free
4421.99	30	Free
4421.99	40	15%
4421.99	50	15%
4421.99	90	20%

EPA rates until 2020

HS		EPA RATE
45.01		
4501.10	00	Free
4501.90	00	Free
45.02	00	Free
45.03		
4503.10	00	
4503.10	10	5%
4503.10	20	15%
4503.90	00	
4503.90	10	15%
4503.90	20	20%
4503.90	30	Free
4503.90	90	Free
45.04		
4504.10	00	Free
4504.90	00	
4504.90	20	Free
4504.90	90	Free
46.01		
4601.21	00	20%
4601.22	00	20%
4601.29	00	20%
4601.92	00	5%
4601.93	00	5%
4601.94	00	
4601.94	10	20%
4601.94	90	Free
4601.99	00	Free
46.02		
4602.11	00	20%
4602.12	00	20%
4602.19	00	
4602.19	10	20%
4602.19	90	20%
4602.90	00	20%

EPA rates until 2020

HS		EPA RATE
47.01		Free
47.02		Free
47.03		
4703.11	00	Free
4703.19	00	Free
4703.21	00	Free
4703.29	00	Free
47.04		
4704.11	00	Free
4704.19	00	Free
4704.21	00	Free
4704.29	00	Free
47.05		Free
47.06		
4706.10	00	Free
4706.20	00	Free
4706.30	00	5%
4706.91	00	
4706.91	10	Free
4706.91	90	Free
4706.92	00	Free
4706.93	00	Free
47.07		
4707.10	00	Free
4707.20	00	Free
4707.30	00	Free
4707.90	00	Free

EPA rates until 2020

HS		EPA RATE
48.01		Free
48.02		
4802.10	00	Free
4802.20	00	Free
4802.40	00	Free
4802.54	00	Free
4802.55	00	Free
4802.56	00	Free
4802.57	00	Free
4802.58	00	Free
4802.61	00	Free
4802.62	00	Free
4802.69	10	Free
4802.69	90	5%
4803.00		
4803.00	10	Free
4803.00	20	Free
4803.00	90	Free
48.04		
4804.11	00	Free
4804.19	00	Free
4804.21	00	Free
4804.29	00	Free
4804.31	00	Free
4804.39	00	Free
4804.41	00	Free
4804.42	00	Free
4804.49	00	Free
4804.51	00	Free
4804.52	00	Free
4804.59	00	Free
48.05		
4805.11	00	Free
4805.12	00	Free
4805.19	00	Free
4805.24	00	Free
4805.25	00	Free
4805.30	00	Free
4805.40	00	Free
4805.50	00	Free

EPA rates until 2020

HS		EPA RATE
4805.91	00	Free
4805.92	00	Free
4805.93	00	Free
48.06		
4806.10	00	Free
4806.20	00	Free
4806.30	00	Free
4806.40	00	Free
4807.00	00	Free
48.08		
4808.10	00	
4808.10	10	Free
4808.10	90	Free
4808.40	00	Free
4808.90	00	Free
48.09		
4809.20	00	Free
4809.90	00	
4809.90	10	5%
4809.90	90	Free
48.10		
4810.13	00	Free
4810.14	00	Free
4810.19	00	Free
4810.22	00	Free
4810.29	00	Free
4810.31	00	Free
4810.32	00	Free
4810.39	00	Free
4810.92	00	Free
4810.99	00	Free
48.11		
4811.10	00	Free
4811.41	00	Free
4811.49	00	Free

EPA rates until 2020

HS		EPA RATE
4811.51	00	Free
4811.59	00	Free
4811.60	00	Free
4811.90	00	Free
4811.90	0010	5%
4811.90	0090	
48.12		Free
48.13		
4813.10	00	Free
4813.20	00	Free
4813.90	00	Free
48.14		
4814.20	00	8%
4814.90	00	8%
[48.15]		
48.16		
4816.20	00	Free
4816.90	00	
4816.90	10	Free
4816.90	90	Free
48.17		
4817.10	00	20%
4817.20	00	20%
4817.30	00	20%

EPA rates until 2020

HS		EPA RATE
48.18		
4818.10	00	20%
4818.20	00	20%
4818.30	10	20%
4818.30	20	20%
4818.50	00	8%
4818.90	00	8%
48.19		
4819.10	00	15%
4819.20	00	Free
4819.30	00	
4819.30	10	Free
4819.30	90	Free
4819.40	00	
4819.40	10	15%
4819.40	90	
4819.40	9010	Free
4819.40	9090	Free
4819.50	00	
4819.50	10	5%
4819.50	90	5%
4819.60	00	6%

EPA rates until 2020

HS		EPA RATE
48.20		
4820.10	00	
4820.10	0010	20%
4820.10	0090	20%
4820.20	00	20%
4820.30	00	20%
4820.40	00	8%
4820.50	00	8%
4820.90	00	6%
48.21		
4821.10	00	
4821.10	0010	Free
4821.10	009	Free
4821.90	009	
4821.90	001	Free
4821.90	0090	Free
48.22		
4822.10	00	Free
4822.90	00	Free
48.23		
4823.20	00	Free
4823.40	00	Free
4823.61	00	8%
4823.69	00	8%
4823.70	00	5%
4823.90		
4823.90	10	Free
4823.90	30	20%
4823.90	40	15%
4823.90	90	
4823.90	9010	5%
4823.90	9090	5%

EPA rates until 2020

HS		EPA RATE
49.01		
4901.10	00	
4901.10	10	
4901.10	1010	Free
4901.10	1090	Free
4901.10	90	Free
4901.91	00	Free
4901.99	00	
4901.99	10	
4901.99	1010	Free
4901.99	1090	Free
4901.99	90	Free
49.02		
4902.10	00	
4902.10	10	Free
4902.10	90	Free
4902.90	00	Free
4930.00	00	Free
4904.00	00	Free
49.05	00	
4905.10	00	Free
4905.91	00	Free
4905.99	00	Free
4906.00	00	Free
49.07	00	
4907.00	10	Free
4907.00	20	Free
4907.00	30	20%
4907.00	90	20%
49.08		
4908.10	00	Free
4908.90	00	Free

EPA rates until 2020

HS		EPA RATE
49.09		
4909.00	10	20%
4909.00	90	20%
4910.00	00	18%
49.11		
4911.10	00	6%
4911.91	00	8%
4911.99	00	
4911.99	10	Free
4911.99	20	Free
4911.99	30	15%
4911.99	90	20%
5001.00	00	Free
5002.00	00	Free
5003.00	00	Free
5004.00	00	Free
5005.00	00	Free
5006.00	00	Free
50.07		5%
5007.10	00	Free
5007.20	00	Free
5007.90	00	Free

EPA rates until 2020

HS		EPA RATE
51.01		
5101.11	00	Free
5101.19	00	Free
5101.21	00	Free
5101.29	00	Free
5101.30	00	Free
51.02		
5102.11	00	Free
5102.19	00	Free
5102.20	00	Free
51.03		
5103.10	00	Free
5103.20	00	Free
5103.30	00	Free
5104.00	00	Free
51.05		
5105.10	00	Free
5105.21	00	Free
5105.29	00	Free
5105.31	00	Free
5105.39	00	Free
5105.40	00	Free
51.06		
5106.10	00	Free
5106.20	00	Free
51.07		

EPA rates until 2020

HS		EPA RATE
5107.10	00	Free
5107.20	00	Free
51.08		
5108.10	00	Free
5108.20	00	Free
51.09		
5109.10	00	Free
5109.90	00	Free
5110.00	00	Free
51.11		
5111.11	00	Free
5111.19	00	Free
5111.20	00	Free
5111.30	00	Free
5111.90	00	Free
51.12		
5112.11	00	Free
5112.19	00	Free
5112.20	00	Free
5112.30	00	Free
5112.90	00	Free
5113.00	00	Free

EPA rates until 2020

HS		EPA RATE
52.01		
5201.00	10	Free
5201.00	90	Free
52.02		
5202.10	00	Free
5202.91	00	Free
5202.99	00	Free
5203.00	00	Free
52.04		
5204.11	00	Free
5204.19	00	Free
5204.20	00	Free
52.05		
5205.11	00	Free
5205.12	00	Free
5205.13	00	Free
5205.14	00	Free
5205.15	00	Free
		Free
5205.21	00	Free
5205.22	00	Free
5205.23	00	Free

EPA rates until 2020

HS		EPA RATE
5205.24	00	Free
5205.26	00	Free
5205.27	00	Free
5205.28	00	Free
5205.31	00	Free
5205.32	00	Free
5205.33	00	Free
5205.34	00	Free
5205.35	00	Free
5205.41	00	Free
5205.42	00	Free
5205.43	00	Free
5205.44	00	Free

EPA rates until 2020

HS		EPA RATE
5205.46	00	Free
5205.47	00	Free
5205.48	00	Free
52.06		
5206.11	00	Free
5206.12	00	Free
5206.13	00	Free
5206.15	00	Free
5206.21	00	Free
5206.22	00	Free
5206.23	00	Free
5206.24	00	Free
5206.25	00	Free

EPA rates until 2020

HS		EPA RATE
5206.31	00	Free
5206.32	00	Free
5206.33	00	Free
5206.34	00	Free
5206.35	00	Free
5206.41	00	Free
5206.42	00	Free
5206.43	00	Free
5206.44	00	Free
5206.45	00	Free
52.07		
5207.10	00	Free
5207.90	00	Free
52.08		
5208.11	00	

EPA rates until 2020

HS		EPA RATE
5208.11	10	Free
5208.11	90	Free
5208.12	00	
5208.12	10	5%
5208.12	90	5%
5208.13	00	Free
5208.19	00	Free
5208.21	00	
5208.21	10	Free
5208.21	90	Free
5208.22	00	
5208.22	10	Free
5208.22	90	Free
5208.23	00	Free
5208.29	00	Free
5208.31	00	Free
5208.32	00	Free
5208.33	00	Free
5208.39	00	Free
5208.41	00	Free
5208.42	00	Free
5208.43	00	Free
5208.49	00	Free
5208.51	00	Free
5208.52	00	Free
5208.59	00	Free
52.09		
5209.11	00	
5209.11	10	Free
5209.11	90	Free

EPA rates until 2020

HS		EPA RATE
5209.12	00	Free
5209.19	00	Free
5209.21	10	Free
5209.21	90	Free
5209.22	00	Free
5209.29	00	Free
5209.31	00	Free
5209.32	00	Free
5209.39	00	Free
5209.41	00	Free
5209.42	00	Free
5209.43	00	Free
5209.49	00	Free
5209.51	00	Free
5209.52	00	Free
5209.59	00	Free
52.10		
5210.11	00	Free
5210.19	00	Free
5210.21	00	Free
5210.29	00	Free
5210.31	00	Free
5210.32	00	Free
5210.39	00	Free
5210.41	00	Free
5210.49	00	Free
5210.51	00	Free
5210.59	00	Free

EPA rates until 2020

HS		EPA RATE
52.11		
5211.11	00	Free
5211.12	00	Free
5211.19	00	Free
5211.20	00	Free
5211.31	00	Free
5211.32	00	Free
5211.39	00	Free
5211.41	00	Free
5211.42	00	Free
5211.43	00	Free
5211.49	00	Free
5211.51	00	Free
5211.52	00	Free
5211.59	00	Free
52.12		
5212.11	00	Free
5212.12	00	Free
5212.13	00	Free
5212.14	00	Free
5212.15	00	Free
5212.21	00	Free
5212.22	00	Free
5212.23	00	Free
5212.24	00	Free
5212.25	00	Free

EPA rates until 2020

HS		EPA RATE
53.01		
5301.10	00	Free
5301.21	00	Free
5301.29	00	Free
5301.30	00	Free
53.02		
5302.10	00	Free
5302.90	00	Free
53.03		
5303.10	00	5%
5303.90	00	5%
[53.04]		
5305.00	00	Free
53.06		
5306.10	00	Free
5306.20	00	Free
53.07		
5307.10	00	Free
5307.20	00	Free
53.08		
5308.10	00	Free
5308.20	00	Free
5308.90	00	Free
53.09		
5309.11	00	Free
5309.19	00	Free
5309.21	00	Free
5309.29	00	Free

EPA rates until 2020

HS		EPA RATE
53.10		
5310.10	00	Free
5310.90	00	Free
5311.00	00	Free
54.01		
5401.10	00	
5401.10	10	Free
5401.10	20	Free
5401.20	00	
5401.20	10	Free
5401.20	20	Free
54.02		
5402.11	00	Free
5402.19	00	Free
5402.20	00	Free
5402.31	00	Free
5402.32	00	Free
5402.33	00	Free
5402.34	00	Free
5402.39	00	Free
5402.44	00	Free
5402.45	00	Free
5402.46	00	Free
5402.47	00	Free
5402.48	00	Free
5402.49	00	Free
5402.51	00	Free
5402.52	00	Free
5402.53	00	Free
5402.59	00	Free
5402.61	00	Free
5402.62	00	Free
5402.63	00	Free
5402.69	00	Free
54.03		
5403.10	00	Free

EPA rates until 2020

HS		EPA RATE
5403.31	00	Free
5403.32	00	Free
5403.33	00	Free
5403.39	00	Free
5403.41	00	Free
5403.42	00	Free
5403.49	00	Free
54.04		
5404.11	00	5%
5404.12	00	5%
5404.19	00	5%
5404.90	00	Free
5405.00	00	Free
5406.00	00	5%
54.07		
5407.10	00	Free
5407.20	00	Free
5407.30	00	Free
5407.41	00	Free
5407.42	00	Free
5407.43	00	Free
5407.44	00	Free
5407.51	00	Free
5407.52	00	Free
5407.53	00	Free
5407.54	00	Free

EPA rates until 2020

HS		EPA RATE
5407.61	00	Free
5407.69	00	Free
5407.71	00	Free
5407.72	00	Free
5407.73	00	Free
5407.74	00	Free
5407.81	00	Free
5407.82	00	Free
5407.83	00	Free
5407.84	00	Free
5407.91	00	Free
5407.92	00	Free
5407.93	00	Free
5407.94	00	Free
54.08		
5408.10	00	Free
5408.21	00	Free
5408.22	00	Free
5408.23	00	Free
5408.24	00	Free
5408.31	00	Free
5408.32	00	Free
5408.33	00	Free
5408.34	00	Free

EPA rates until 2020

HS		EPA RATE
55.01		
5501.10	00	Free
5501.20	00	Free
5501.30	00	Free
5501.40	00	5%
5501.90	00	Free
55.02		
5502.10	00	Free
5502.90	00	Free
55.03		
5503.11	00	Free
5503.19	00	Free
5503.20	00	Free
5503.30	00	Free
5503.40	00	Free
5503.90	00	Free
55.04		
5504.10	00	Free
5504.90	00	Free
55.05		
5505.10	00	Free
5505.20	00	Free
55.06		
5506.10	00	Free
5506.20	00	Free
5506.30	00	Free
5506.40	00	Free
5506.90	00	Free
5507.00	00	Free
55.08		
5508.10	00	
5508.10	10	Free
5508.10	20	Free
5508.20	00	
5508.20	10	Free
5508.20	20	Free
55.09		

EPA rates until 2020

HS		EPA RATE
5509.11	00	Free
5509.12	00	Free
5509.21	00	Free
5509.22	00	Free
5509.31	00	Free
5509.32	00	Free
5509.41	00	Free
5509.42	00	Free
5509.51	00	Free
5509.52	00	Free
5509.53	00	Free
5509.59	00	Free
5509.61	00	Free
5509.62	00	Free
5509.69	00	Free
5509.91	00	Free
5509.92	00	Free
5509.99	00	Free
55.10		
5510.11	00	Free
5510.12	00	5%
5510.20	00	Free
5510.30	00	Free
5510.90	00	Free
55.11		
5511.10	00	Free
5511.20	00	Free

EPA rates until 2020

HS		EPA RATE
5511.30	00	Free
55.12		
5512.11	00	Free
5512.19	00	Free
5512.21	00	Free
5512.29	00	Free
5512.91	00	Free
5512.99	00	Free
55.13		
5513.11	00	Free
5513.12	00	Free
5513.13	00	Free
5513.19	00	Free
5513.21	00	Free
5513.23	00	Free
5513.31	00	Free
5513.39	00	Free
5513.41	00	Free
5513.49	00	Free
55.14		
5514.11	00	Free
5514.12	00	5%
5514.19	00	Free
5514.21	00	Free

EPA rates until 2020

HS		EPA RATE
5514.22	00	Free
5514.23	00	Free
5514.29	00	Free
5514.30	00	Free
5514.41	00	Free
5514.42	00	Free
5514.43	00	Free
5514.49	00	Free
55.15		
5515.11	00	Free
5515.12	00	Free
5515.13	00	Free
5515.21	00	Free
5515.22	00	Free
5515.29	00	Free
5515.91	00	Free
5515.99	00	Free
55.16		
5516.11	00	Free
5516.12	00	Free
5516.13	00	Free
5516.14	00	Free
5516.21	00	Free
5516.22	00	Free
5516.23	00	Free
5516.24	00	Free
5516.31	00	Free
5516.32	00	Free
5516.33	00	Free

EPA rates until 2020

HS		EPA RATE
5516.34	00	Free
5516.41	00	Free
5516.42	00	Free
5516.43	00	Free
5516.44	00	Free
5516.91	00	Free
5516.92	00	Free
5516.93	00	Free
5516.94	00	Free

EPA rates until 2020

HS		EPA RATE
56.01		
5601.21	00	
5601.21	10	Free
5601.21	20	Free
5601.21	30	20%
5601.21	90	Free
5601.22	00	
5601.22	10	Free
5601.22	20	Free
5601.22	30	5%
5601.22	90	Free
5601.29	00	
5601.29	10	Free
5601.29	20	Free
5601.29	30	20%
5601.29	90	Free
5601.30	00	Free
56.02		
5602.10	00	Free
5602.21	00	Free
5602.29	00	Free
5602.90	00	Free
56.03		
5603.11	00	Free
5603.12	00	Free

EPA rates until 2020

HS		EPA RATE
5603.13	00	Free
5603.14	00	Free
5603.91	00	Free
5603.92	00	Free
5603.93	00	Free
5603.94	00	Free
56.04		
5604.10	00	Free
5604.90	00	Free
5605.00	00	Free
5606.00	00	Free
56.07		
5607.21	00	5%
5607.29	00	
5607.29	10	5%
5607.29	90	Free
5607.41	00	5%
5607.49	00	
5607.49	10	Free
5607.49	90	Free

EPA rates until 2020

HS		EPA RATE
5607.50	00	
5607.50	10	15%
5607.50	90	Free
5607.90	00	
5607.90	10	15%
5607.90	90	Free
56.08		
5608.11	00	Free
5608.19	00	
5608.19	10	20%
5608.19	90	Free
5608.90	00	
5608.90	10	Free
5608.90	20	20%
5608.90	90	Free
5609.00	00	8%

EPA rates until 2020

HS		EPA RATE
5607.50	00	
5607.50	10	15%
5607.50	90	Free
5607.90	00	
5607.90	10	15%
5607.90	90	Free
56.08		
5608.11	00	Free
5608.19	00	
5608.19	10	20%
5608.19	90	Free
5608.90	00	
5608.90	10	Free
5608.90	20	20%
5608.90	90	Free
5609.00	00	8%

EPA rates until 2020

HS		EPA RATE
57.01		
5701.10	00	8%
5701.90	00	8%
57.02		
5702.10	00	8%
5702.20	00	8%
5702.31	00	8%
5702.32	00	8%
5702.39	00	8%
5702.41	00	8%
5702.42	00	8%
5702.49	00	8%
5702.50	00	20%
5702.91	00	8%
5702.92	00	8%
5702.99	00	8%
57.03		
5703.10	00	8%
5703.20	00	8%
5703.30	00	8%
5703.90	00	8%
57.04		
5704.10	00	8%
5704.20	00	20%
5704.90	00	8%
5705.00	00	8%

EPA rates until 2020

HS		EPA RATE
58.01		
5801.21	00	Free
5801.22	00	Free
5801.23	00	Free
5801.26	00	Free
5801.27	00	5%
5801.31	00	Free
5801.32	00	Free
5801.33	00	Free
5801.36	00	Free
5801.37	00	5%
5801.90	00	Free
58.02		
5802.11	00	Free
5802.19	00	Free
5802.20	00	Free
5802.30	00	Free
5803.00	00	5%
58.04		
5804.10	00	Free
5804.21	00	Free
5804.29	00	Free
5804.30	00	Free
5805.00	00	Free

EPA rates until 2020

HS		EPA RATE
58.06		
5806.10	00	Free
5806.20	00	Free
5806.31	00	Free
5806.32	00	Free
5806.39	00	Free
5806.40	00	Free
58.07		
5807.10	00	6%
5807.90	00	6%
58.08		
5808.10	00	Free
5808.90	00	Free
5809.00	00	Free
58.10		
5810.10	00	Free
5810.91	00	Free
5810.92	00	Free
5810.99	00	Free
5811.00	00	Free

EPA rates until 2020

HS		EPA RATE
59.01		
5901.10	00	Free
5901.90	00	Free
59.02		
5902.10	00	Free
5902.20	00	Free
5902.90	00	Free
59.03		
5903.10	00	Free
5903.20	00	Free
5903.90	00	Free
59.04		
5904.10	00	6%
5904.90	00	6%
5905.00	00	Free
59.06		
5906.10	00	Free
5906.91	00	Free
5906.99	00	Free
5907.00	00	Free
5908.00	00	Free
5909.00	00	Free
5910.00	00	Free
59.11		
5911.10	00	Free
5911.20	00	Free
5911.31	00	Free
5911.32	00	Free
5911.40	00	Free
5911.90	00	Free

EPA rates until 2020

HS		EPA RATE
60.01		
6001.10	00	Free
6001.21	00	Free
6001.22	00	Free
6001.29	00	Free
6001.91	00	Free
6001.92	00	Free
6001.99	00	Free
60.02		
6002.40	00	Free
6002.90	00	Free
60.03		
6003.10	00	Free
6003.20	00	Free
6003.30	00	Free
6003.40	00	Free
6003.90	00	Free
60.04		
6004.10	00	Free
6004.90	00	Free
60.05		
6005.21	00	Free
6005.22	00	Free
6005.23	00	Free
6005.24	00	Free
6005.35	00	5%

EPA rates until 2020

HS		EPA RATE
6005.36	00	5%
6005.37	00	5%
6005.38	00	5%
6005.39	00	5%
6005.41	00	Free
6005.42	00	Free
6005.43	00	Free
6005.44	00	Free
6005.90	00	Free
60.06		
6006.10	00	Free
6006.21	00	Free
6006.22	00	Free
6006.23	00	Free
6006.24	00	Free
6006.31	00	Free
6006.32	00	Free
6006.33	00	Free
6006.34	00	Free
6006.41	00	Free
6006.42	00	Free
6006.43	00	Free
6006.44	00	Free
6006.90	00	Free

EPA rates until 2020

HS		EPA RATE
61.01		
6101.20	00	6%
6101.30	00	6%
6101.90	00	6%
61.02		
6102.10	00	6%
6102.20	00	6%
6102.30	00	6%
6102.90	00	6%
61.03		
6103.10	00	20%
6103.10	10	20%
6103.10	90	20%
6103.22	00	18%
6103.23	00	18%
6103.29	00	18%
6103.31	00	
6103.31	10	18%
6103.31	90	18%
6103.32	00	
6103.32	10	18%
6103.32	90	18%
6103.33	00	
6103.33	10	18%
6103.33	90	18%
6103.39	00	
6103.39	10	18%
6103.39	90	18%

EPA rates until 2020

HS		EPA RATE
6103.41	00	
6103.41	10	18%
6103.41	90	18%
6103.42	00	
6103.42	10	18%
6103.42	90	18%
6103.43	00	
6103.43	10	18%
6103.43	90	18%
6103.49	00	
6103.49	10	18%
6103.49	90	18%
61.04		
6104.13	00	18%
6104.19	00	18%
6104.22	00	18%
6104.23	00	18%
6104.29	00	
6104.29	0010	18%
6104.29	0090	18%
6104.31	00	
6104.31	10	6%
6104.31	90	6%
6104.32	00	
6104.32	10	6%
6104.32	90	6%
6104.33	00	
6104.33	10	6%
6104.33	90	6%
6104.39	00	
6104.39	10	6%

EPA rates until 2020

HS		EPA RATE
6104.39	90	6%
6104.41	00	18%
6104.42	00	18%
6104.43	00	18%
6104.44	00	18%
6104.49	00	18%
6104.51	00	18%
6104.52	00	18%
6104.53	00	18%
6104.59	00	18%
6104.61	00	
6104.61	0010	18%
6104.61	0090	18%
6104.62	00	
6104.62	0010	18%
6104.62	0090	18%
6104.63	00	
6104.63	0010	18%
6104.63	0090	18%
6104.69	00	
6104.69	0010	18%
6104.69	0090	18%
61.05		
6105.10	00	18%
6105.20	00	18%
6105.90	00	18%
61.06		
6106.10	10	18%
6106.10	20	18%
6106.20	10	18%
6106.20	20	18%
6106.90	10	18%
6106.90	20	18%
61.07		
6107.11	00	6%
6107.12	00	6%

EPA rates until 2020

HS		EPA RATE
6107.19	00	6%
6107.21	00	6%
6107.22	00	6%
6107.29	00	6%
6107.91	00	6%
6107.99	00	6%
61.08		
6108.11	00	20%
6108.19	00	6%
6108.21	00	20%
6108.22	00	18%
6108.29	00	18%
6108.31	00	6%
6108.32	00	6%
6108.39	00	6%
6108.91	00	
6108.91	10	6%
6108.91	90	6%
6108.92	00	
6108.92	10	6%
6108.92	90	6%
6108.99	00	
6108.99	10	6%
6108.99	90	6%
61.09		
6109.10		

EPA rates until 2020

HS		EPA RATE
6109.10	10	117%
6109.10	20	20%
6109.90	00	
6109.90	10	117%
6109.90	20	10%
61.10		
6110.11	00	6%
6110.12	00	6%
6110.19	00	6%
6110.20	00	20%
6110.30	00	6%
6110.90	00	6%
61.11		
6111.20	00	
6111.20	10	6%
6111.20	90	6%
6111.30	00	
6111.30	10	6%
6111.30	90	6%
6111.90	00	
6111.90	10	6%
6111.90	90	6%
61.12		
6112.11	00	6%
6112.12	00	6%
6112.19	00	6%
6112.20	00	6%
6112.31	00	18%
6112.39	00	18%

EPA rates until 2020

HS		EPA RATE
6112.41	00	18%
6112.49	00	18%
6113.00	00	6%
61.14		
6114.20	00	18%
6114.30	00	18%
6114.90	00	18%
61.15		
6115.10	00	6%
6115.21	00	6%
6115.22	00	6%
6115.29	00	Free
6115.30	00	6%
6115.94	00	
6115.94	10	8%
6115.94	90	8%
6115.95	00	
6115.95	10	8%
6115.95	90	8%
6115.96	00	
6115.96	10	8%
6115.96	90	8%
6115.99	00	
6115.99	10	8%
6115.99	90	8%
61.16		

EPA rates until 2020

HS		EPA RATE
6116.10	00	8%
6116.91	00	8%
6116.92	00	8%
6116.93	00	8%
6116.99	00	8%
61.17		
6117.10	00	8%
6117.80	00	
6117.80	10	8%
6117.80	90	8%
6117.90	00	Free

EPA rates until 2020

HS		EPA RATE
62.01		
6201.11	00	8%
6201.12	00	8%
6201.13	00	8%
6201.19	00	8%
6201.91	00	8%
6201.92	00	8%
6201.93	00	8%
6201.99	00	8%
62.02		
6202.11	00	8%
6202.12	00	8%
6202.13	00	8%
6202.19	00	8%
6202.91	00	8%
6202.92	00	8%
6202.93	00	8%
6202.99	00	8%
62.03		
6203.11	00	18%
6203.12	00	18%
6203.19	00	20%
6203.22	00	20%
6203.23	00	18%
6203.29	00	18%
6203.31	00	
6203.31	10	20%
6203.31	90	20%
6203.32	00	

EPA rates until 2020

HS		EPA RATE
6203.32	10	18%
6203.32	90	18%
6203.33	00	
6203.33	10	18%
6203.33	90	18%
6203.39	00	
6203.39	10	18%
6203.39	90	18%
6203.41	00	
6203.41	10	18%
6203.41	90	18%
6203.42	00	
6203.42	10	20%
6203.42	20	20%
6203.42	90	20%
6203.43	00	
6203.43	10	18%
6203.43	90	18%
6203.49	00	
6203.49	10	20%
6203.49	90	20%
62.04		
6204.11	00	18%
6204.12	00	18%
6204.13	00	18%
6204.19	00	18%
6204.21	00	18%
6204.22	00	20%

EPA rates until 2020

HS		EPA RATE
6204.23	00	18%
6204.29	00	18%
6204:31		
6204.31	00	
6204.31	10	18%
6204.31	90	18%
6204.32	00	
6204.32	10	18%
6204.32	90	18%
6204.33	00	
6204.33	10	18%
6204.33	90	18%
6204.39	00	
6204.39	10	18%
6204.39	90	18%
6204.41	00	18%
6204.42	00	20%
6204.43	00	20%
6204.44	00	20%
6204.49	00	20%
6204.51	00	18%
6204.52	00	20%
6204.53	00	20%
6204.59	00	20%
6204.61	00	
6204.61	10	20%
6204.61	90	20%
6204.62	00	
6204.62	10	20%
6204.62	90	20%
6204.63	00	
6204.63	10	18%

EPA rates until 2020

HS		EPA RATE
6204.63	90	18%
6204.69	00	
6204.69	10	20%
6204.69	90	20%
62.05		
6205.20	00	20%
6205.30	00	20%
6205.90	00	18%
62.06		
6206.10	00	
6206.10	10	18%
6206.10	20	18%
6206.20	00	
6206.20	10	18%
6206.20	20	18%
6206.30	00	
6206.30	10	20%
6206.30	20	20%
6206.40	00	
6206.40	10	20%
6206.40	20	20%
6206.90	00	
6206.90	10	20%
6206.90	20	20%
62.07		
6207.11	00	6%
6207.19	00	6%
6207.21	00	8%
6207.22	00	8%
6207.29	00	8%

EPA rates until 2020

HS		EPA RATE
6207.91	00	
6207.91	10	18%
6207.91	20	18%
6207.91	90	18%
6207.99	00	
6207.99	10	18%
6207.99	20	18%
6207.99	90	18%
62.08		
6208.11	00	6%
6208.19	00	
6208.19	10	6%
6208.19	90	6%
6208.21	00	
6208.21	001	18%
6208.21	002	18%
6208.22	00	
6208.22	001	18%
6208.22	002	18%
6208.29	00	
6208.29	001	18%
6208.29	002	18%
6208.90	00	
6208.91	00	
6208.91	10	
6208.91	1010	20%
6208.91	1090	20%
6208.91	90	20%

EPA rates until 2020

HS		EPA RATE
6208.92	00	
6208.92	10	
6208.92	1010	18%
6208.92	1090	18%
6208.92	90	18%
6208.99	00	
6208.99	10	
6208.99	1010	18%
6208.99	1090	18%
6208.99	90	
6208.99	9010	18%
6208.99	9090	18%
62.09		
6209.20	00	
6209.20	10	20%
6209.20	90	Free
6209.30	00	
6209.30	10	Free
6209.30	90	Free
6209.90	00	
6209.90	10	Free
6209.90	90	Free
62.10		
6210.10	00	8%
6210.20	00	8%
6210.30	00	8%
6210.40	00	8%
6210.50	00	8%
62.11		
6211.11	00	18%
6211.12	00	18%
6211.20	00	8%

EPA rates until 2020

HS		EPA RATE
6211.32	00	8%
6211.33	00	8%
6211.39	00	8%
6211.42	00	8%
6211.43	00	8%
6211.49	00	8%
62.12		
6212.10	00	6%
6212.20	00	6%
6212.30	00	6%
6212.90	00	8%
62.13		
6213.20	00	8%
6213.90	00	8%
62.14		
6214.10	00	8%
6214.20	00	8%
6214.30	00	8%
6214.40	00	8%
6214.90	00	8%
62.15		
6215.10	00	8%
6215.20	00	8%
6215.90	00	8%
62.16	00	
6216.00	10	Free
6216.00	90	20%
62.17		
6217.10	00	8%
6217.90	00	Free

EPA rates until 2020

HS		EPA RATE
6301		
6301.10	00	8%
6301.20	00	6%
6301.30	00	6%
6301.40	00	6%
6301.90	00	6%
63.02		
6302.10	00	6%
6302.21	00	6%
6302.22	00	8%
6302.29	00	8%
6302.31	00	8%
6302.32	00	8%
6302.39	00	8%
6302.40	00	20%
6302.51	00	20%
6302.53	00	6%
6302.59	00	6%
6302.60	00	6%
6302.91	00	18%
6302.93	00	18%
6302.99	00	18%
63.03		
6303.12	00	
6303.12	10	20%
6303.12	90	20%
6303.19	00	
6303.19	10	20%
6303.19	90	20%
6303.91	00	20%
6303.92	00	18%
6303.99	00	20%
63.04		

EPA rates until 2020

HS		EPA RATE
6304.11	00	6%
6304.19	00	6%
6304.20	00	20%
6304.91	00	6%
6304.92	00	
6304.92	10	6%
6304.92	90	6%
6304.93	00	
6304.93	10	6%
6304.93	90	6%
6304.99	00	
6304.99	10	6%
6304.99	90	6%
63.05		
6305.10	00	Free
6305.20	00	Free
6305.32	00	Free
6305.33	00	Free
6305.39	00	Free
6305.90	00	Free
63.06		
6306.12	00	
6306.12	10	Free
6306.12	20	20%
6306.12	30	20%
6306.19	00	
6306.19	10	Free
6306.19	20	20%
6306.19	90	20%
6306.22	00	8%
6306.29	00	8%
6306.30	00	6%

EPA rates until 2020

HS		EPA RATE
6306.40	00	6%
6306.90	00	6%
63.07		
6307.10	00	8%
6307.20	00	Free
6307.90	00	
6307.90	10	Free
6307.90	20	20%
6307.90	30	20%
6307.90	40	20%
6307.90	90	20%
63.08		Free
63.09		8%
63.10		
6310.10		Free
6310.90		Free

EPA rates until 2020

HS		EPA RATE
64.01		
6401.10	00	8%
6401.92	00	
6401.92	10	6%
6401.92	90	6%
6401.99	00	6%
64.02		
6402.12	00	Free
6402.19	00	Free
6402.20	00	6%
6402.91	00	6%
6402.99	10	10%
6402.99	90	10%
64.03		
6403.12	00	Free
6403.19	00	Free
6403.20	00	10%
6403.40	00	8%
6403.51	00	6%
6403.59	00	10%

EPA rates until 2020

HS		EPA RATE
6403.91	00	6%
6403.99	00	
6403.99	10	10%
6403.99	90	10%
64.04		
6404.11	00	
6404.11	10	Free
6404.11	20	20%
6404.19	10	6%
6404.19	90	20%
6404.20	00	10%
64.05		
6405.10	00	10%
6405.20	00	10%
6405.90	00	10%
64.06		
6406.10	00	Free
6406.20	00	Free
6406.90	00	
6406.90	10	20%
6406.90	90	5%

EPA rates until 2020

HS		DUTY RATE
6501.00	00	Free
6502.00	00	5%
[65.03]		
6504.00	00	8%
6505.00		
6505.00	10	8%
6505.00	20	8%
6505.00	90	8%
65.06		
6506.10	00	Free
6506.91	00	8%
6506.99	00	8%
6507.00	00	Free

EPA rates until 2020

HS		EPA RATE
66.01		
6601.10	00	8%
6601.91	00	8%
6601.99	00	8%
6602.00	00	8%
66.03		
6603.20	00	Free
6603.90	00	Free

EPA rates until 2020

HS		EPA RATE
6701.00		
6701.00	10	20%
6701.00	20	20%
6701.00	90	5%
67.02		
6702.10	00	
6702.10	10	8%
		8%
6702.10	90	8%
6702.90	00	
6702.90	10	8%
		8%
6702.90	90	8%
6703.00	00	Free
67.04		
6704.11	00	8%
6704.19	00	8%
6704.20	00	8%
6704.90	00	8%

EPA rates until 2020

HS		EPA RATE
6801	00	6%
6802		
6802.10	10	10%
6802.10	90	10%
6802.21	10	10%
6802.21	90	10%
6802.23	10	10%
6802.23	90	10%
6802.29	10	10%
6802.29	90	10%
6802.91	10	10%
6802.91	90	10%
6802.92	10	10%
6802.92	90	10%
6802.93	10	10%
6802.93	90	10%
6802.99	10	10%
6802.99	90	10%
68.03		
6803.00	10	20%
6803.00	90	Free
68.04		

EPA rates until 2020

HS		EPA RATE
6804.10	00	Free
6804.21	00	Free
6804.22	00	Free
6804.23	00	Free
6804.30	00	Free
68.05		
6805.10	00	Free
6805.20	00	Free
6805.30	00	Free
68.06		
6806.10	00	Free
6806.20	00	Free
6806.90	00	Free
68.07		
6807.10	00	5%
6807.90	00	5%
6808.00	00	10%
68.09		

EPA rates until 2020

HS		EPA RATE
6809.11	00	6%
6809.19	00	6%
6809.90	00	
6809.90	10	8%
6809.90	90	8%
68.10		
6810.11	00	6%
6810.19	00	5%
6810.91	00	5%
6810.99	00	
6810.99	10	8%
6810.99	20	8%
6810.99	90	8%
68.11		
6811.40	00	5%
6811.81	00	5%
6811.82	00	5%
6811.89	00	5%
68.12		
6812.80	00	5%
6812.91	00	Free
6812.92	00	Free
6812.93	00	Free
6812.99	00	5%
68.13		

EPA rates until 2020

HS		EPA RATE
6813.20	00	5%
6813.81	00	10%
6813.89	00	5%
68.14		
6814.10	00	Free
6814.90	00	Free
68.15		
6815.10	00	Free
6815.20	00	Free
6815.91	00	Free
6815.99	00	Free

EPA rates until 2020

HS		EPA RATE
6901.00	00	Free
69.02		
6902.10		
6902.10	10	Free
6902.10	90	Free
6902.20	00	
6902.20	10	Free
6902.20	90	Free
6902.90	00	Free
69.03		
6903.10	00	Free
6903.20	00	Free
6903.90	00	Free
69.04		
6904.10	00	6%
6904.90	00	
6904.90	10	5%
6904.90	90	5%
69.05		
6905.10	00	6%
6905.90	00	6%

EPA rates until 2020

HS		EPA RATE
6906.00	00	5%
69.07		
6907.21	00	15%
6907.22	00	
6907.22	10	15%
6907.22	90	15%
6907.23	00	
6907.23	10	15%
6907.23	90	15%
6907.30	00	Free
6907.40	00	5%
69.08		
69.09		
6909.11	00	Free
6909.12	00	Free
6909.19	00	Free
6909.90	00	Free
69.10		
6910.10	00	
6910.10	10	25%
6910.10	20	25%
6910.10	30	25%
6910.10	40	25%
6910.10	50	25%
6910.10	60	25%
6910.10	70	25%
6910.10	80	25%
6910.10	90	6%

EPA rates until 2020

HS		EPA RATE
6910.90	00	25%
69.11		
6911.10	00	
6911.10	10	6%
6911.10	20	6%
6911.90	00	6%
6912.00	00	
6912.00	10	8%
6912.00	90	8%
69.13		
6913.10	00	6%
6913.90	00	8%
69.14		
6914.10	00	8%
6914.90	00	8%

EPA rates until 2020

HS		EPA RATE
7001.00		
7001.00	10	Free
7001.00	90	Free
70.02		
7002.10	00	Free
7002.20	00	Free
7002.31	00	Free
7002.32	00	Free
7002.39	00	Free
70.03		
7003.12	00	Free
7003.19	00	Free
7003.20	00	Free
7003.30	00	Free
70.04		
7004.20	00	Free
7004.90	00	Free
70.05		
7005.10	00	Free
7005.21	00	Free
7005.29	00	Free
7005.30	00	Free
7006.00	00	Free

EPA rates until 2020

HS		EPA RATE
70.07		
7007.11	00	
7007.11	10	10%
7007.11	90	5%
7007.19	00	Free
7007.21	00	
7007.21	10	10%
7007.21	90	5%
7007.29	00	Free
7008.00	00	Free
70.09		
7009.10	00	10%
7009.91	00	5%
7009.92	00	Free
70.10		
7010.10	00	Free
7010.20	00	Free
7010.90	00	
7010.90	10	Free
7010.90	90	Free
70.11		
7011.10	00	Free
7011.20	00	Free
7011.90	00	Free
[70.12]		

EPA rates until 2020

HS		EPA RATE
70.13		
7013.10	00	8%
7013.22	00	8%
7013.28	00	8%
7013.33	00	25%
7013.37	00	20%
7013.41	00	25%
7013.42	00	20%
7013.49	00	20%
7013.91	00	20%
7013.99	00	20%
7014.00	00	
7014.00	10	Free
7014.00	90	Free
70.15		
7015.10	00	Free
7015.90	00	Free
70.16		

EPA rates until 2020

HS		EPA RATE
7016.10		
7016.10	00	Free
7016.10		20%
7016.90		
7016.90	10	Free
7016.90	90	Free
70.17	00	
	10	
	90	
7017.10		Free
7017.20		Free
	00	
7017.90	00	Free
70.18		
	00	
7018.10		Free
7018.20		Free
7018.90	00	
7018.90		Free
7018.90	00	Free
70.19	00	
	10	
	90	
7019.11		Free
7019.12		Free
7019.19	00	Free
	00	
7019.31	00	Free
7019.32		Free
7019.39		Free
	00	
	00	
	00	

EPA rates until 2020

HS		EPA RATE
7019.40	00	Free
7019.51	00	Free
7019.52	00	Free
7019.59	00	Free
7019.90	00	
7019.90	10	Free
7019.90	90	Free
7020.00		
7020.00	10	Free
7020.00	20	5%
7020.00	90	20%

EPA rates until 2020

HS		EPA RATE
7101.10	00	
7101.10	10	12%
7101.10	90	12%
7101.21	00	
7101.21	10	12%
7101.21	90	12%
7101.22	00	
7101.22	10	12%
7101.22	90	12%
71.02		
7102.10	00	12%
7102.21	00	19%
7102.29	00	19%
7102.31	00	50%
7102.39	00	50%
71.03		
7103.10	00	
7103.10	10	50%
7103.10	90	50%
7103.91	00	
7103.91	10	50%
7103.91	90	50%
7103.99	00	
7103.99	10	50%
7103.99	90	50%

5%		
71.04		
7104.10	00	50%
7104.20	00	50%
7104.90	00	50%
71.05		
7105.10	00	Free
7105.90	00	Free
71.06		
7106.10	00	Free
7106.91	00	Free
7106.92	00	Free
7107.00	00	Free
71.08		
7108.11	00	Free
7108.12	00	
7108.12	10	Free
7108.12	90	Free
7108.13	00	Free
7108.20	00	Free
7109.00	00	Free
71.10		
7110.11	00	Free
7110.19	00	Free
7110.21	00	Free

EPA rates until 2020

HS		EPA RATE
7110.29	00	Free
7110.31	00	Free
7110.39	00	Free
7110.41	00	Free
7110.49	00	Free
7111.00	00	Free
71.12		
7112.30	00	Free
7112.91	00	Free
7112.92	00	Free
7112.99	00	Free
71.13		
7113.11	00	19%
7113.19	00	
7113.19	10	60%
7113.19	90	60%
7113.20	00	19%
71.14		

EPA rates until 2020

HS		EPA RATE
7114.11	00	19%
7114.19	00	19%
7114.20	00	19%
71.15		
7115.10	00	Free
7115.90	00	Free
71.16		
7116.10	00	19%
7116.20	00	19%
71.17		
7117.11	00	24%
7117.19	00	24%
7117.90	00	24%
71.18		
7118.10	00	Free
7118.90	00	
7118.90	10	Free
7118.90	90	Free

EPA rates until 2020

HS		EPA RATE
72.01		
7201.10	00	Free
7201.20	00	Free
7201.50	00	
7201.50	10	Free
7201.50	20	Free
72.02		
7202.11	00	Free
7202.19	00	Free
7202.21	00	Free
7202.29	00	Free
7202.30	00	Free
7202.41	00	Free
7202.49	00	Free
7202.50	00	Free
7202.60	00	Free
7202.70	00	Free
7202.80	00	Free
7202.91	00	Free
7202.92	00	Free
7202.93	00	Free
7202.99	00	Free
72.03		
7203.10	00	Free
7203.90	00	Free
72.04		
7204.10	00	Free
7204.21	00	Free
7204.29	00	Free
7204.30	00	Free
7204.41	00	Free
7204.49	00	Free
7204.50	00	Free
72.05		
7205.10	00	Free
7205.21	00	Free
7205.29	00	Free

EPA rates until 2020

HS		EPA RATE
72.06		
7206.10	00	
7206.10	10	Free
7206.10	20	Free
7206.90	00	
7206.90	10	Free
7206.90	90	Free
72.07		
7207.11	00	
7207.11	10	Free
7207.11	90	Free
7207.12	00	
7207.12	10	Free
7207.12	90	Free
7207.19	00	
7207.19	10	Free
7207.19	90	Free
7207.20	00	
7207.20	10	Free
7207.20	90	Free
72.08		
7208.10	00	
7208.10	10	Free
7208.10	90	Free
7208.25	00	Free

EPA rates until 2020

HS		EPA RATE
7208.26	00	Free
7208.27	00	Free
7208.36	00	Free
7208.37	00	Free
7208.38	00	Free
7208.39	00	Free
7208.40	00	
7208.40	10	Free
7208.40	90	Free
7208.51	00	Free
7208.52	00	Free
7208.53	00	Free
7208.54	00	Free
7208.90	00	
7208.90	10	Free
7208.90	90	Free
72.09		
7209.15	00	Free
7209.16	00	Free
7209.17	00	Free
7209.18	00	Free
7209.25	00	Free
7209.26	00	Free
7209.27	00	Free
7209.28	00	Free

EPA rates until 2020

HS		EPA RATE
7209.90	00	
7209.90	10	Free
7209.90	90	Free
72.10		
7210.11	00	Free
7210.12	00	Free
7210.20	00	Free
7210.30	00	
7210.30	10	15%
7210.30	20	Free
7210.30	90	Free
7210.41	00	
7210.41	10	15%
7210.41	90	Free
7210.49	00	
7210.49	10	15%
7210.49	90	Free
7210.50	00	Free
7210.61	00	
7210.61	10	15%
7210.61	20	Free
7210.61	90	Free
7210.69	00	Free
7210.70	00	
7210.70	10	15%
7210.70	20	Free
7210.70	90	Free
7210.90	00	
7210.90	10	15%

EPA rates until 2020

HS		EPA RATE
7210.90	20	Free
7210.90	90	Free
72.11		
7211.13	00	Free
7211.14	00	Free
7211.19	00	
7211.19	10	Free
7211.19	90	Free
7211.23	00	
7211.23	10	Free
7211.23	90	Free
7211.29	00	
7211.29	10	Free
7211.29	90	Free
7211.90	00	
7211.90	10	Free
7211.90	90	Free
72.12		
7212.10	00	Free
7212.20	00	
7212.20	10	15%
7212.20	20	Free
7212.20	90	Free
7212.30	00	
7212.30	10	15%
7212.30	20	Free
7212.30	90	Free

EPA rates until 2020

HS		EPA RATE
7212.40	00	
7212.40	10	15%
7212.40	20	Free
7212.40	90	Free
7212.50	00	
7212.50	10	15%
7212.50	20	Free
7212.50	90	Free
7212.60	00	
7212.60	10	15%
7212.60	20	Free
7212.60	90	Free
72.13		
7213.10	00	
7213.10	10	Free
7213.10	90	Free
7213.20	00	Free
7213.9100000		
7213.91	10	Free
7213.91	90	Free
7213.99	00	
7213.99	10	Free
7213.99	90	Free
72.14		
7214.10	00	
7214.10	10	5%
7214.10	20	5%

EPA rates until 2020

HS		EPA RATE
7214.20	00	
7214.20	10	5%
7214.20	90	10%
7214.30	00	Free
7214.91	00	
7214.91	10	Free
7214.91	90	Free
7214.99	00	
7214.99	10	Free
7214.99	90	Free
72.15		
7215.10	00	Free
7215.50	00	Free
7215.90	00	
7215.90	10	Free
7215.90	90	Free
72.16		
7216.10	00	Free
7216.21	00	Free
7216.22	00	Free
7216.31	00	Free
7216.32	00	Free
7216.33	00	Free

EPA rates until 2020

HS		EPA RATE
7216.40	00	Free
7216.50	00	
7216.50	10	Free
7216.50	90	Free
7216.61	00	
7216.61	10	Free
7216.61	90	Free
7216.69	00	
7216.69	10	Free
7216.69	90	Free
7216.91	00	
7216.91	10	Free
7216.91	90	Free
7216.99	00	Free
72.17		
7217.10	00	
7217.10	10	Free
7217.10	90	Free
7217.20	00	Free
7217.30	00	Free
7217.90	00	Free
72.18		
7218.10	00	Free
7218.91	00	Free
7218.99	00	Free

EPA rates until 2020

HS		EPA RATE
72.19		
7219.11	00	Free
7219.12	00	Free
7219.13	00	Free
7219.14	00	Free
7219.21	00	Free
7219.22	00	Free
7219.23	00	Free
7219.24	00	Free
7219.31	00	Free
7219.32	00	Free
7219.33	00	Free
7219.34	00	Free
7219.35	00	Free
7219.90	00	Free
72.20		
7220.11	00	Free
7220.12	00	Free
7220.20	00	Free
7220.90	00	Free
7221.00	00	Free
72.22		
7222.11	00	Free
7222.19	00	Free
7222.20	00	Free
7222.30	00	Free

EPA rates until 2020

HS		EPA RATE
7222.40	00	
7222.40	10	Free
7222.40	20	Free
7223.00	00	Free
72.24		
7224.10	00	Free
7224.90	00	Free
72.25		
7225.11	00	Free
7225.19	00	Free
7225.30	00	Free
7225.40	00	Free
7225.50	00	Free
7225.91	00	Free
7225.92	00	Free
7225.99	00	Free
72.26		
7226.11	00	Free
7226.19	00	Free
7226.20	00	Free
7226.91	00	Free
7226.92	00	Free
7226.99	00	Free
72.27		
7227.10	00	Free
7227.20	00	Free
7227.90	00	Free

EPA rates until 2020

HS		EPA RATE
72.28		
7228.10	00	Free
7228.20	00	Free
7228.30	00	Free
7228.40	00	Free
7228.50	00	Free
7228.60	00	Free
7228.70	00	
7228.70	10	Free
7228.70	20	Free
7228.80	00	Free
72.29		
7229.20	00	Free
7229.90	00	Free

EPA rates until 2020

HS		EPA RATE
73.01		
7301.10	00	Free
7301.20	00	Free
73.02		
7302.10	00	Free
7302.30	00	Free
7302.40	00	Free
7302.90	00	Free
7303.00	00	Free
73.04		
7304.11	00	5%
7304.19	00	5%
7304.22	00	5%
7304.23	00	5%
7304.24	00	5%
7304.29	00	Free
7304.31	00	Free
7304.39	00	Free
7304.41	00	Free
7304.49	00	Free
7304.51	00	Free
7304.59	00	Free
7304.90	00	Free

EPA rates until 2020

HS		EPA RATE
73.05		
7305.11	00	Free
7305.12	00	Free
7305.19	00	Free
7305.20	00	Free
7305.31	00	Free
7305.39	00	Free
7305.90	00	Free
73.06		
7306.11	00	Free
7306.19	00	Free
7306.21	00	Free
7306.29	00	Free
7306.30	00	Free
7306.40	00	Free
7306.50	00	Free
7306.61	00	Free
7306.69	00	Free
7306.90	00	Free
73.07		
7307.11	00	Free
7307.19	00	Free
7307.21	00	Free
7307.22	00	Free
7307.23	00	Free

EPA rates until 2020

HS		EPA RATE
7307.29	00	Free
7307.91	00	Free
7307.92	00	Free
7307.93	00	Free
7307.99	00	Free
73.08		
7308.10	00	2%
7308.20	00	Free
7308.30	00	3%
7308.40	00	Free
7308.90	00	
7308.90	0010	5%
7308.90	0090	5%
7309.00	00	
7309.00	10	Free
7309.00	20	Free
7309.00	90	Free
73.10		
7310.10	00	Free
7310.21	00	6%
7310.29	00	Free

EPA rates until 2020

HS		EPA RATE
7311.00	00	Free
73.12		
7312.10	00	
7312.10	10	15%
7312.10	20	15%
7312.10	30	Free
7312.90	00	Free
73.13	00	
7313.00	10	10%
7313.00	90	10%
73.14		
7314.12	00	5%
7314.14	00	5%
7314.19	00	
7314.19	10	8%
7314.19	90	15%
7314.20	00	
7314.20	10	10%
7314.20	90	10%
7314.31	101	8%
7314.31	109	8%
7314.31	90	8%
7314.39	00	8%

EPA rates until 2020

HS		EPA RATE
7314.41	00	
7314.41	10	8%
7314.41	90	8%
7314.42	00	
7314.42	10	8%
7314.42	90	8%
7314.49	00	8%
7314.50	00	Free
73.15		
7315.11	00	Free
7315.12	00	Free
7315.19	00	Free
7315.20	00	Free
7315.81	00	Free
7315.82	00	Free
7315.89	00	Free
7315.90	00	Free
73.16		Free
73.17		
7317.00	10	Free
7317.00	20	15%
7317.00	30	Free
7317.00	40	15%
7317.00	90	Free
73.18		
7318.11	00	Free
7318.12	00	Free
7318.13	00	Free

EPA rates until 2020

HS		EPA RATE
7318.14	00	Free
7318.15	00	Free
7318.16	00	Free
7318.19	00	Free
7318.21	00	Free
7318.22	00	Free
7318.23	00	Free
7318.24	00	Free
7318.29	00	Free
73.19		
7319.40	00	
7319.40	10	Free
7319.40	20	15%
7319.40	90	5%
7319.90	00	
7319.90	10	Free
7319.90	90	Free
73.20		
7320.10	00	
7320.10	10	10%
7320.10	90	Free
7320.20	00	
7320.20	10	10%
7320.20	90	Free
7320.90	00	
7320.90	10	10%
7320.90	90	Free

EPA rates until 2020

HS		EPA RATE
73.21		
7321.11	00	
7321.11	10	20%
7321.11	20	20%
7321.11	30	20%
7321.11	90	20%
7321.12	00	
7321.12	10	8%
7321.12	20	8%
7321.12	30	8%
7321.12	90	8%
7321.19	00	
7321.19	10	20%
7321.19	20	20%
7321.19	30	20%
7321.19	90	20%
7321.81	00	6%
7321.82	00	6%
7321.89	00	20%
7321.90	00	Free
7322.11	00	Free
7322.19	00	Free
7322.90	00	Free

EPA rates until 2020

HS		EPA RATE
73.23		
7323.10	00	
7323.10	10	8%
7323.10	20	20%
7323.10	90	20%
7323.91	00	8%
7323.92	00	8%
7323.93	00	
7323.93	10	20%
7323.93	20	20%
7323.93	30	20%
7323.93	40	20%
7323.93	50	20%
7323.93	60	20%
7323.93	70	20%
7323.93	80	Free
7323.93	90	5%
7323.94	00	
7323.94	10	20%
7323.94	20	20%
7323.94	30	20%
7323.94	40	20%
7323.94	50	20%
7323.94	60	20%
7323.94	70	20%
7323.94	80	Free
7323.94	90	5%
7323.99	00	8%
73.24		

EPA rates until 2020

HS		EPA RATE
7324.10	00	Free
7324.21	00	Free
7324.29	00	Free
7324.90	00	
7324.90	20	Free
7324.90	70	5%
7324.90	80	5%
73.25		
7325.10	00	6%
7325.91	00	Free
7325.99	00	9%
73.26		
7326.11	00	Free
7326.19	00	10%
7326.20	00	10%
7326.90	00	
7326.90	10	20%
7326.90	90	8%

EPA rates until 2020

HS		EPA RATE
7401.00	00	Free
7402.00	00	Free
74.03		
7403.11	00	Free
7403.12	00	Free
7403.13	00	Free
7403.19	00	Free
7403.21	00	Free
7403.22	00	Free
7403.29	00	Free
7404.00	00	Free
7405.00	00	Free
74.06		
7406.10	00	Free
7406.20	00	Free
74.07		
7407.10	00	Free
7407.21	00	Free
7407.29	00	Free
74.08		
7408.11	00	Free
7408.19	00	Free
7408.21	00	Free
7408.22	00	Free
7408.29	00	Free
74.09		
7409.11	00	Free
7409.19	00	Free
7409.21	00	Free
7409.29	00	Free
7409.31	00	Free
7409.39	00	Free
7409.40	00	Free

EPA rates until 2020

HS		EPA RATE
7409.90	00	Free
74.10		
7410.11	00	Free
7410.12	00	Free
7410.21	00	Free
7410.22	00	Free
74.11		
7411.10	00	Free
7411.21	00	Free
7411.22	00	Free
7411.29	00	Free
74.12		
7412.10	00	Free
7412.20	00	Free
7413.00	00	Free
[74.14]		
74.15		
7415.10	00	Free
7415.21	00	Free
7415.29	00	Free
7415.33	00	Free
7415.39	00	Free
[74.16]		
[74.17]		

EPA rates until 2020

HS		EPA RATE
74.18		
7418.10	00	8%
7418.20	00	8%
74.19		
7419.10	00	Free
7419.91	00	Free
7419.99		
7419.99	10	Free
7419.99	90	Free

EPA rates until 2020

HS		EPA RATE
75.01		
7501.10	00	Free
7501.20	00	Free
75.02		
7502.10	00	Free
7502.20	00	Free
7503.00	00	Free
7504.00	00	Free
75.05		
7505.11	00	Free
7505.12	00	Free
7505.21	00	Free
7505.22	00	Free
75.06		
7506.10	00	Free
7506.20	00	Free
75.07		
7507.11	00	Free
7507.12	00	Free
7507.20	00	Free
75.08		
7508.10	00	Free
7508.90	00	
7508.90	10	Free
7508.90	90	Free

EPA rates until 2020

HS		EPA RATE
76.01		
7601.10	00	Free
7601.20	00	Free
7602.00	00	Free
76.03		
7603.10	00	Free
7603.20	00	Free
76.04		
7604.10	00	Free
7604.21	00	Free
7604.29	00	Free
76.05		
7605.11	00	Free
7605.19	00	Free
7605.21	00	Free
7605.29	00	Free
76.06		
7606.11		
7606.11	10	Free
7606.11	20	Free
7606.12	00	
7606.12	10	Free
7606.12	20	Free
7606.90	00	
7606.91	00	Free
7606.92	00	Free
76.07		
7607.11	00	Free
7607.19	00	Free
7607.20	00	Free
76.08		

EPA rates until 2020

HS		EPA RATE
7608.10	00	5%
7608.20	00	5%
7609.00	00	Free
76.10		
7610.10	00	10%
7610.90	00	
7610.90	10	Free
7610.90	90	Free
7611.00	00	
7611.00	10	Free
7611.00	90	Free
76.12		
7612.10	00	
7612.10	10	Free
7612.10	90	Free
7612.90	00	
7612.90	10	Free
7612.90	90	Free

EPA rates until 2020

HS		EPA RATE
7613.00	00	Free
76.14		
7614.10	00	Free
7614.90	00	Free
76.15		
7615.10	00	
7615.10	10	8%
7615.10	20	20%
7615.10	30	20%
7615.10	80	20%
7615.10	90	5%
7615.20	00	
7615.20	10	20%
7615.20	20	Free
76.16		
7616.10	00	5%
7616.91	00	5%
7616.9900		
7616.99	10	Free
7616.99	90	Free

EPA rates until 2020

HS		EPA RATE
78.01		
7801.10	00	Free
7801.91	00	Free
7801.99	00	Free
7802.00	00	Free
[78.03]		
78.04		
7804.11	00	Free
7804.19	00	Free
7804.20	00	Free
[78.05]		
7806.00		
7806.00	10	Free
7806.00	20	Free
7806.00	90	Free

EPA rates until 2020

HS		EPA RATE
79.01		
7901.11	00	Free
7901.12	00	Free
7901.20	00	Free
7902.00	00	Free
79.03		
7903.10	00	Free
7903.90	00	Free
7904.00	00	Free
7905.00	00	Free
[79.06]		
79.07		
7907.00	10	Free
7907.00	20	Free
7907.00	90	Free

EPA rates until 2020

HS		EPA RATE
80.01		
8001.10	00	Free
8001.20	00	Free
8002.00	00	Free
8003.00	00	Free
[80.04]		
[80.05]		
[80.06]		
80.07		
8007.00	10	Free
8007.00	20	Free
8007.00	30	Free
8007.00	90	Free

EPA rates until 2020

HS		EPA RATE
81.01		
8101.10	00	Free
8101.94	00	Free
8101.96	00	Free
8101.97	00	Free
8101.99	00	Free
81.02		
8102.10	00	Free
8102.94	00	Free
8102.95	00	Free
8102.96	00	Free
8102.97	00	Free
8102.99	00	Free
81.03		
8103.20	00	Free
8103.30	00	Free
8103.90	00	Free
81.04		
8104.10		
8104.11	00	Free
8104.19	00	Free
8104.20	00	Free
8104.30	00	Free
8104.90	00	
8104.90	10	Free
8104.90	90	Free
81.05		
8105.20	00	Free

EPA rates until 2020

HS		EPA RATE
8105.30	00	Free
8105.90	00	Free
8106.00	00	Free
81.07		
8107.20	00	Free
8107.30	00	Free
8107.90	00	Free
81.08		
8108.20	00	Free
8108.30	00	Free
8108.90	00	Free
81.09		
8109.20	00	Free
8109.30	00	Free
8109.90	00	Free
81.10		
8110.10	00	Free
8110.20	00	Free
8110.90	00	Free
8111.00	00	Free
81.12		
8112.12	00	Free
8112.13	00	Free
8112.19	00	Free
8112.21	00	Free
8112.22	00	Free
8112.29	00	Free
8112.51	00	Free
8112.52	00	Free
8112.59	00	Free
8112.92	00	Free
8112.99	00	Free
8113.00	00	Free

EPA rates until 2020

HS		EPA RATE
82.01		
8201.10	00	Free
8201.30	00	
8201.30	10	Free
8201.30	20	Free
8201.30	30	Free
8201.30	90	Free
8201.40	00	
8201.40	10	Free
8201.40	20	Free
8201.40	90	Free
8201.50	00	Free
8201.60	00	Free
8201.90	00	Free
82.02		
8202.10	00	Free
8202.20	00	Free
8202.31	00	Free
8202.39	00	Free
8202.40	00	Free
8202.91	00	Free
8202.99	00	Free
82.03		
8203.10	00	Free
8203.20	00	Free

EPA rates until 2020

HS		EPA RATE
8203.30	00	Free
8203.40	00	Free
82.04		
8204.11	00	Free
8204.12	00	Free
8204.20	00	Free
82.05		
8205.10	00	Free
8205.20	00	Free
8205.30	00	Free
8205.40	00	Free
8205.51	00	8%
8205.59	00	Free
8205.60	00	Free
8205.70	00	Free
8205.90	00	Free
82.06		
8206.00	10	20%
8206.00	90	Free
82.07		
8207.13	00	Free

EPA rates until 2020

HS		EPA RATE
8207.19	00	Free
8207.20	00	Free
8207.30	00	Free
8207.40	00	Free
8207.50	00	Free
8207.60	00	Free
8207.70	00	Free
8207.80	00	Free
8207.90	00	Free
82.08		
8208.10	00	Free
8208.20	00	Free
8208.30	00	
8208.30	10	Free
8208.30	90	Free
8208.40	00	
8208.40	10	Free
8208.40	90	Free
8208.90	00	Free
8209.00	00	Free
82.10		
8210.00	10	6%
8210.00	20	6%
8210.00	30	6%
8210.00	40	6%
8210.00	90	6%
82.11		
8211.10	00	8%
8211.91	00	8%
8211.92	00	
8211.92	10	8%

EPA rates until 2020

HS		EPA RATE
8211.92	90	5%
8211.93	00	
8211.93	10	8%
8211.93	90	5%
8211.94	00	
8211.94	10	8%
8211.94	90	5%
8211.95	00	
8211.95	10	8%
8211.95	90	8%
82.12		
8212.10	00	8%
8212.20	00	
8212.20	10	20%
8212.20	90	Free
8212.90	00	8%
82.13		
8213.00	10	Free
8213.00	90	Free
82.14		
8214.10	00	8%
8214.20	00	8%
8214.90	00	Free
82.15		
8215.10	00	8%
8215.20	00	8%
8215.91	00	8%
8215.99	00	8%

EPA rates until 2020

HS		EPA RATE
83.01		
8301.10	00	Free
8301.20	00	Free
8301.30	00	Free
8301.40	00	Free
8301.50	00	Free
8301.60	00	Free
8301.70	00	Free
83.02		
8302.10	00	Free
8302.20	00	Free
8302.30	00	5%
8302.41	00	Free
8302.42	00	Free
8302.49	00	Free
8302.50	00	Free
8302.60	00	Free
8303.00	00	Free
83.04		
8304.00	10	Free
8304.00	20	Free
8304.00	90	Free

EPA rates until 2020

HS		EPA RATE
83.05		
8305.10	00	Free
8305.20	00	8%
8305.90	00	
8305.90	10	15%
8305.90	90	Free
83.06		
8306.10	00	8%
8306.21	00	8%
8306.29	00	8%
8306.30	00	8%
83.07		
8307.10	00	Free
8307.90	00	Free
83.08		
8308.10	00	Free
8308.20	00	Free
8308.90	00	Free
83.09		
8309.10	00	5%
8309.90	00	
8309.90	10	15%
8309.90	90	Free

EPA rates until 2020

HS		EPA RATE
8310.00	00	8%
83.11		
8311.10	00	
8311.10	10	15%
8311.10	90	Free
8311.20	00	5%
8311.30	00	5%
8311.90	00	Free

EPA rates until 2020

HS		EPA RATE
84.01		
8401.10	00	Free
8401.20	00	Free
8401.30	00	Free
8401.40	00	Free
84.02		
8402.11	00	Free
8402.12	00	Free
8402.19	00	Free
8402.20	00	Free
8402.90	00	Free
84.03		
8403.10	00	Free
8403.90	00	Free
84.04		
8404.10	00	Free
8404.20	00	Free
8404.90	00	Free
84.05		
8405.10	00	Free
8405.90	00	Free
84.06		
8406.10	00	Free
8406.81	00	Free
8406.82	00	Free
8406.90	00	Free
84.07		
8407.10	00	Free

EPA rates until 2020

HS		EPA RATE
8407.21	00	Free
8407.29	00	Free
8407.31	00	Free
8407.32	00	Free
8407.33	00	10%
8407.34	00	10%
8407.90	00	Free
84.08		
8408.10	00	Free
8408.20	00	5%
8408.90	00	Free
84.09		
8409.10	00	Free
8409.91	00	
8409.91	10	10%
8409.91	20	Free
8409.91	90	5%
8409.99	00	
8409.99	10	Free
8409.99	20	Free
8409.99	90	Free
84.10		
8410.11	00	Free
8410.12	00	Free
8410.13	00	Free
8410.90	00	Free
84.11		
8411.11	00	Free
8411.12	00	Free
8411.21	00	Free
8411.22	00	Free
8411.81	00	Free
8411.82	00	Free
8411.91	00	Free
8411.99	00	Free
84.12		
8412.10	00	Free

EPA rates until 2020

HS		EPA RATE
8412.21	00	Free
8412.29	00	Free
8412.31	00	Free
8412.39	00	Free
8412.80	00	Free
8412.90	00	Free
84.13		
8413.11	00	Free
8413.19	00	Free
8413.20	00	Free
8413.30	00	10%
8413.40	00	Free
8413.50	00	Free
8413.60	00	Free
8413.70	00	Free
8413.81	00	Free
8413.82	00	Free
8413.91	00	
8413.91	10	Free
8413.91	90	Free
8413.92	00	Free
84.14		
8414.10	00	Free
8414.20	00	Free
8414.30	00	Free
8414.40	00	5%
8414.51	00	

EPA rates until 2020

HS		EPA RATE
8414.51	10	20%
8414.51	20	20%
8414.51	30	20%
8414.51	90	20%
8414.59	00	Free
8414.60	00	Free
8414.80	00	Free
8414.90	00	Free
84.15		
8415.10	00	8%
8415.20	00	6%
8415.81	00	8%
8415.82	00	8%
8415.83	00	8%
8415.90	00	2%
84.16		
8416.10	00	Free
8416.20	00	Free
8416.30	00	Free
8416.90	00	Free
84.17		
8417.10	00	Free
8417.20	00	Free
8417.80	00	Free
8417.90	00	Free

EPA rates until 2020

HS		EPA RATE
84.18		
8418.10	00	
8418.10	10	20%
8418.10	20	20%
8418.10	30	20%
8418.21	00	
8418.21	10	10%
8418.21	20	10%
8418.21	30	15%
8418.29	00	
8418.29	10	20%
8418.29	20	20%
8418.30	00	20%
8418.40	00	12%
8418.50	00	20%
8418.61	00	6%
8418.69	00	6%
8418.91	00	Free
8418.99	00	Free
84.19		

EPA rates until 2020

HS		EPA RATE
8419.11	00	
8419.11	10	15%
8419.11	90	20%
8419.19	00	
8419.19	10	20%
8419.19	20	20%
8419.19	30	20%
8419.19	90	20%
8419.20	00	Free
8419.31	00	Free
8419.32	00	Free
8419.39	00	Free
8419.40	00	Free
8419.50	00	Free
8419.60	00	Free
8419.81	00	Free
8419.89	00	Free
8419.90	00	Free
84.20		
8420.10	00	Free
8420.91	00	Free
8420.99	00	Free
84.21		
8421.11	00	Free
8421.12	00	
8421.12	10	8%
8421.12	90	5%
8421.19	00	Free
8421.21	00	Free
8421.22	00	Free
8421.23	00	

EPA rates until 2020

HS		EPA RATE
8421.23	10	20%
8421.23	20	20%
8421.29	00	5%
8421.31	00	20%
8421.39	00	Free
8421.91	00	
8421.91	10	Free
8421.91	90	Free
8421.99	00	Free
84.22		
8422.11	00	8%
8422.19	00	Free
8422.20	00	Free
8422.30	00	Free
8422.40	00	Free
8422.90	00	Free
84.23		
8423.10	00	7%
8423.20	00	Free
8423.30	00	Free

EPA rates until 2020

HS		EPA RATE
8423.81	00	Free
8423.82	00	Free
8423.89	00	Free
8423.90	00	5%
84.24		
8424.10	00	Free
8424.20	00	Free
8424.30	00	Free
8424.41	00	Free
8424.82	00	Free
8424.89	00	Free
8424.90	00	
8424.90	10	Free
8424.90	90	Free
84.25		
8425.11	00	Free
8425.19	00	Free
8425.31	00	Free
8425.39	00	Free
8425.41	00	Free
8425.42	00	
8425.42	10	Free
8425.42	90	Free
8425.49	00	Free

EPA rates until 2020

HS		EPA RATE
84.26		
8426.11	00	Free
8426.12	00	Free
8426.19	00	Free
8426.20	00	Free
8426.30	00	Free
8426.41	00	
8426.41	10	Free
8426.41	90	Free
8426.49	00	Free
8426.91	00	Free
8426.99	00	Free
84.27		
8427.10	00	Free
8427.20	00	Free
8427.90	00	Free
84.28		
8428.10	00	Free
8428.20	00	Free
8428.31	00	Free
8428.32	00	Free
8428.33	00	Free
8428.39	00	Free
8428.40	00	Free
8428.60	00	Free
8428.90	00	Free
84.29		

EPA rates until 2020

HS		EPA RATE
8429.11	00	Free
8429.19	00	Free
8429.20	00	Free
8429.30	00	Free
8429.40	00	
8429.40	10	Free
8429.40	20	Free
8429.51	00	Free
8429.52	00	Free
8429.59	00	Free
84.30		
8430.10	00	Free
8430.20	00	Free
8430.31	00	Free
8430.39	00	Free
8430.41	00	Free
8430.49	00	Free
8430.61	00	Free
8430.69	00	Free
84.31		
8431.10	00	Free
8431.20	00	Free
8431.31	00	Free
8431.39	00	Free
8431.41	00	Free
8431.42	00	Free
8431.43	00	Free

EPA rates until 2020

HS		EPA RATE
8431.49	00	
8431.49	10	Free
8431.49	90	Free
84.32		
8432.10	00	Free
8432.21	00	Free
8432.29	00	Free
8432.31	00	Free
8432.39	00	Free
8432.41	00	Free
8432.42	00	Free
8432.80	00	
8432.80	10	Free
8432.80	90	Free
8432.90	00	
8432.90	10	Free
8432.90	90	Free
84.33		
8433.11	00	Free
8433.19	00	Free
8433.20	00	Free
8433.30	00	Free
8433.40	00	Free
8433.51	00	Free
8433.52	00	Free
8433.53	00	Free
8433.59	00	
8433.59	10	Free
8433.59	90	Free

EPA rates until 2020

HS		EPA RATE
8433.60	00	Free
8433.90	00	
8433.90	10	Free
8433.90	90	Free
84.34		
8434.10	00	Free
8434.20	00	Free
8434.90	00	Free
84.35		
8435.10	00	Free
8435.90	00	Free
84.36		
8436.10	00	Free
8436.21	00	Free
8436.29	00	Free
8436.80	10	Free
8436.80	90	Free
8436.91	00	Free
8436.99	00	Free
84.37		
8437.10	00	Free
8437.80	00	Free
8437.90	00	
8437.90	10	Free
8437.90	90	Free

EPA rates until 2020

HS		EPA RATE
84.38		
8438.10	00	Free
8438.20	00	Free
8438.30	00	
8438.30	10	Free
8438.30	90	Free
8438.40	00	Free
8438.50	00	Free
8438.60	00	Free
8438.80	00	Free
8438.90	00	
8438.90	10	Free
8438.90	90	Free
84.39		
8439.10	00	Free
8439.20	00	Free
8439.30	00	Free
8439.91	00	Free
8439.99	00	Free
84.40		
8440.10	00	Free
8440.90	00	Free
84.41		
8441.10	00	Free
8441.20	00	Free
8441.30	00	Free
8441.40	00	Free

EPA rates until 2020

HS		EPA RATE
8441.80	00	Free
8441.90	00	Free
84.42		
8442.30	00	Free
8442.40	00	Free
8442.50	00	Free
84.43		
8443.11	00	Free
8443.12	00	Free
8443.13	00	5%
8443.14	00	5%
8443.15	00	5%
8443.16	00	5%
8443.17	00	5%
8443.19	00	Free
8443.31	00	5%

EPA rates until 2020

HS		EPA RATE
8443.32	00	5%
8443.39	00	5%
8443.91	00	Free
8443.99	00	5%
8444.00	00	Free
84.45		
8445.11	00	Free
8445.12	00	Free
8445.13	00	Free
8445.19	00	Free
8445.20	00	Free
8445.30	00	Free
8445.40	00	Free
8445.90	00	Free
84.46		
8446.10	00	Free
8446.21	00	Free
8446.29	00	Free
8446.30	00	Free
84.47		
8447.11	00	Free
8447.12	00	Free
8447.20	00	Free
8447.90	00	Free
84.48		

EPA rates until 2020

HS		EPA RATE
8448.11	00	Free
8448.19	00	Free
8448.20	00	Free
8448.31	00	Free
8448.32	00	Free
8448.33	00	Free
8448.39	00	Free
8448.42	00	Free
8448.49	00	Free
8448.51	00	Free
8448.59	00	Free
8449.00	00	Free
84.50		
8450.11	00	
8450.11	10	30%
8450.11	90	Free
8450.12	00	

EPA rates until 2020

HS		EPA RATE
8450.12	10	30%
8450.12	90	Free
8450.19	00	
8450.19	10	30%
8450.19	90	Free
8450.20	00	
8450.20	10	20%
8450.20	90	Free
8450.90	00	Free
84.51		
8451.10	00	Free
8451.21	00	Free
8451.29	00	Free
8451.30	00	Free
8451.40	00	Free
8451.50	00	Free
8451.80	00	Free
8451.90	00	Free
84.52		
8452.10	00	Free
8452.21	00	Free
8452.29	00	Free
8452.30	00	Free
8452.90	00	Free
84.53		

EPA rates until 2020

HS		EPA RATE
8453.10	00	Free
8453.20	00	Free
8453.80	00	Free
8453.90	00	Free
84.54		
8454.10	00	Free
8454.20	00	Free
8454.30	00	Free
8454.90	00	Free
84.55		
8455.10	00	Free
8455.21	00	Free
8455.22	00	Free
8455.30	00	Free
8455.90	00	Free
84.56		
8456.11	00	Free
8456.12	00	Free
8456.20	00	Free
8456.30	00	Free
8456.40	00	5%
8456.50	00	5%
8456.90	00	5%
84.57		
8457.10	00	Free
8457.20	00	Free
8457.30	00	Free
84.58		

EPA rates until 2020

HS		EPA RATE
8458.11	00	Free
8458.19	00	Free
8458.91	00	Free
8458.99	00	Free
84.59		
8459.10	00	Free
8459.21	00	Free
8459.29	00	Free
8459.31	00	Free
8459.39	00	Free
8459.41	00	Free
8459.49	00	Free
8459.51	00	Free
8459.59	00	Free
8459.61	00	Free
8459.69	00	Free
8459.70	00	Free
84.60		
8460.12	00	Free
8460.19	00	Free
8460.22	00	Free
8460.23	00	Free
8460.24	00	Free
8460.29	00	Free

EPA rates until 2020

HS		EPA RATE
8460.31	00	Free
8460.39	00	Free
8460.40	00	Free
8460.90	00	Free
84.61		
8461.20	00	Free
8461.30	00	Free
8461.40	00	Free
8461.50	00	Free
8461.90	00	Free
84.62		
8462.10	00	Free
8462.21	00	Free
8462.29	00	Free
8462.31	00	Free
8462.39	00	Free
8462.41	00	Free
8462.49	00	Free
8462.91	00	Free
8462.99	00	Free
84.63		
8463.10	00	Free

EPA rates until 2020

HS		EPA RATE
8463.20	00	Free
8463.30	00	Free
8463.90	00	Free
84.64		
8464.10	00	Free
8464.20	00	Free
8464.90	00	Free
84.65		
8465.10	00	Free
8465.20	00	5%
8465.91	00	Free
8465.92	00	Free
8465.93	00	Free
8465.94	00	Free
8465.95	00	Free
8465.96	00	Free
8465.99	00	Free
84.66		
8466.10	00	Free
8466.20	00	Free
8466.30	00	Free
8466.91	00	Free
8466.92	00	Free
8466.93	00	Free
8466.94	00	Free
84.67		

EPA rates until 2020

HS		EPA RATE
8467.11	00	Free
8467.19	00	Free
8467.21	00	Free
8467.22	00	Free
8467.29	00	Free
8467.81	00	Free
8467.89	00	Free
8467.91	00	Free
8467.92	00	Free
8467.99	00	Free
84.68		
8468.10	00	Free
8468.20	00	Free
8468.80	00	Free
8468.90	00	Free
[84.69]		
84.70		
8470.10	00	Free
8470.21	00	Free
8470.29	00	Free
8470.30	00	Free
8470.50	00	Free
8470.90	00	Free
84.71		

EPA rates until 2020

HS		EPA RATE
8471.30	00	Free
8471.41	00	Free
8471.49	00	Free
8471.50	00	Free
8471.60	00	Free
8471.70	00	Free
8471.80	00	Free
8471.90	00	Free
84.72		
8472.10	00	Free
8472.30	00	Free
8472.90	00	Free
84.73		
8473.21	00	Free
8473.29	00	Free
8473.30	00	Free
8473.40	00	Free

EPA rates until 2020

HS		EPA RATE
8473.50	00	Free
84.74		
8474.10	00	Free
8474.20	00	Free
8474.31	00	Free
8474.32	00	Free
8474.39	00	Free
8474.80	00	Free
8474.90	00	Free
84.75		
8475.10	00	Free
8475.21	00	Free
8475.29	00	Free
8475.90	00	Free
84.76		
8476.21	00	6%
8476.29	00	6%
8476.81	00	6%
8476.89	00	6%
8476.90	00	6%

EPA rates until 2020

HS		EPA RATE
84.77		
8477.10	00	Free
8477.20	00	Free
8477.30	00	Free
8477.40	00	Free
8477.51	00	Free
8477.59	00	Free
8477.80	00	Free
8477.90	00	Free
84.78		
8478.10	00	Free
8478.90	00	Free
84.79		
8479.10	00	Free
8479.20	00	Free
8479.30	00	Free
8479.40	00	Free
8479.50	00	Free
8479.60	00	Free
8479.71	00	5%
8479.79	00	5%
8479.81	00	Free
8479.82	00	Free
8479.89	00	Free

EPA rates until 2020

HS		EPA RATE
8479.90	00	5%
84.80		
8480.10	00	5%
8480.20	00	5%
8480.30	00	
8480.30	10	Free
8480.30	90	Free
8480.41	00	5%
8480.49	00	5%
8480.50	00	5%
8480.60	00	5%
8480.71	00	5%
8480.79	00	5%
84.81		
8481.10	00	5%
8481.20	00	5%
8481.30	00	5%
8481.40	00	5%
8481.80	00	Free
8481.90	00	Free
84.82		
8482.10	00	Free
8482.20	00	Free
8482.30	00	Free
8482.40	00	Free
8482.50	00	Free
8482.80	00	Free
8482.91	00	Free
8482.99	00	Free

EPA rates until 2020

HS		EPA RATE
84.83		
8483.10	00	
8483.10	10	10%
8483.10	20	Free
8483.10	30	Free
8483.10	90	Free
8483.20	00	
8483.20	10	Free
8483.20	20	Free
8483.20	30	Free
8483.20	90	Free
8483.30	00	
8483.30	10	Free
8483.30	20	Free
8483.30	30	Free
8483.30	90	Free
8483.40	00	
8483.40	10	Free
8483.40	20	Free
8483.40	30	Free
8483.40	90	Free
8483.50	00	
8483.50	10	Free
8483.50	20	Free
8483.50	30	Free
8483.50	90	Free
8483.60	00	
8483.60	10	Free
8483.60	90	Free
8483.90	00	

EPA rates until 2020

HS		EPA RATE
8483.90	10	
8483.90	11	Free
8483.90	19	Free
8483.90	21	Free
8483.90	29	Free
8483.90	31	Free
8483.90	39	Free
8483.90	91	Free
8483.90	99	Free
84.84		
8484.10	00	Free
8484.20	00	Free
8484.90	00	Free
[84.85]		
84.86		
8486.10	00	5%
8486.20	00	5%
8486.30	00	5%
8486.40	00	5%
8486.90	00	5%
84.87		
8487.10	00	5%
8487.90	00	5%

EPA rates until 2020

HS		EPA RATE
85.01		
8501.10	00	Free
8501.20	00	Free
8501.31	00	Free
8501.32	00	Free
8501.33	00	Free
8501.34	00	Free
8501.40	00	Free
8501.51	00	Free
8501.52	00	Free
8501.53	00	Free
8501.61	00	Free
8501.62	00	Free
8501.63	00	Free
8501.64	00	Free
85.02		
8502.11	00	Free
8502.12	00	Free
8502.13	00	Free
8502.20	00	Free
8502.31	00	Free
8502.39	00	Free
8502.40	00	Free
8503.00	00	Free
85.04		
8504.10	00	Free
8504.21	00	Free
8504.22	00	Free
8504.23	00	Free
8504.31	00	Free
8504.32	00	Free
8504.33	00	Free

EPA rates until 2020

HS		EPA RATE
8504.34	00	Free
8504.40	00	Free
8504.50	00	Free
8504.90	00	Free
85.05		
8505.11	00	Free
8505.19	00	Free
8505.20	00	Free
8505.90	00	Free
85.06		
8506.10	00	20%
8506.30	00	12%
8506.40	00	12%
8506.50	00	12%
8506.60	00	12%
8506.80	00	20%
8506.90	00	12%
85.07		
8507.10	00	
8507.10	001	Free
8507.10	009	Free
8507.20	00	
8507.20	0010	Free
8507.20	0090	Free
8507.30	00	20%
8507.40	00	8%
8507.50	00	20%
8507.60	00	20%
8507.80	00	20%
8507.90	00	
8507.90	10	6%
8507.90	90	6%
85.08		
8508.11	00	20%
8508.19	00	20%

EPA rates until 2020

HS		EPA RATE
8508.60	00	20%
8508.70	00	5%
85.09		
8509.40	00	
8509.40	10	8%
8509.40	20	8%
8509.80	00	
8509.80	10	20%
8509.80	20	8%
8509.80	30	8%
8509.80	90	20%
8509.90	00	Free
85.10		
8510.10	00	6%
8510.20	00	6%
8510.30	00	6%
8510.90	00	6%
85.11		
8511.10	00	8%
8511.20	00	10%
8511.30	00	10%
8511.40	00	10%
8511.50	00	10%
8511.80	00	10%
8511.90	00	10%
85.12		
8512.10	00	Free
8512.20	00	20%
8512.30	00	20%
8512.40	00	20%

EPA rates until 2020

HS		EPA RATE
8512.90	00	Free
85.13		
8513.10	00	8%
8513.90	00	Free
85.14		
8514.10	00	Free
8514.20	00	Free
8514.30	00	Free
8514.40	00	Free
8514.90	00	Free
85.15		
8515.11	00	Free
8515.19	00	Free
8515.21	00	Free
8515.29	00	Free
8515.31	00	Free
8515.39	00	Free
8515.80	00	Free
8515.90	00	Free
85.16		
8516.10	00	

EPA rates until 2020

HS		EPA RATE
8516.10	10	8%
8516.10	20	20%
8516.21	00	6%
8516.29	00	6%
8516.31	00	6%
8516.32	00	6%
8516.33	00	8%
8516.40	00	6%
8516.50	00	8%
8516.60	10	15%
8516.60	90	20%
8516.71	00	8%
8516.72	00	8%
8516.79	00	6%
8516.80	00	8%
8516.90	00	Free
85.17		
8517.11	00	Free
8517.12	00	
8517.12	10	20%
8517.12	90	5%
8517.18	00	5%
8517.61	00	5%
8517.62	00	5%

EPA rates until 2020

HS		EPA RATE
8517.69	00	5%
8517.70	00	5%
85.18		
8518.10	00	8%
8518.21	00	8%
8518.22	00	8%
8518.29	00	8%
8518.30	00	8%
8518.40	00	19%
8518.50	00	8%
8518.90	00	6%
85.19		
8519.20	00	
8519.20	10	12%
8519.20	90	6%
8519.30	00	6%
8519.50	00	20%
8519.81	00	
8519.81	10	6%
8519.81	20	6%
8519.81	30	5%
8519.81	40	6%
8519.81	90	20%
8519.89	00	20%
[85.20]		
85.21		
8521.10	00	9%
8521.90	00	30%
85.22		

EPA rates until 2020

HS		EPA RATE
8522.10	00	Free
8522.90	00	Free
85.23		
8523.21	00	
8523.21	10	Free
8523.21	90	20%
8523.29	00	
8523.29	10	5%
8523.29	20	20%
8523.29	30	5%
8523.29	40	20%
8523.29	50	Free
8523.29	60	20%
8523.29	70	5%
8523.29	90	5%
8523.41	00	
8523.41	10	45%
8523.41	20	5%
8523.41	90	5%
8523.49	00	
8523.49	10	45%
8523.49	20	20%
8523.49	30	20%
8523.49	90	20%
8523.51	00	
8523.51	10	5%
8523.51	20	5%
8523.51	30	5%
8523.51	70	20%
8523.52	00	
8523.52	10	5%
8523.59	00	5%

EPA rates until 2020

HS		EPA RATE
8523.80	00	
8523.80	10	5%
8523.80	90	Free
[85.24]		
85.25		
8525.50	00	5%
8525.60	00	20%
8525.80	00	6%
85.26		
8526.10	00	Free
8526.91	00	Free
8526.92	00	Free
85.27		
8527.12	00	6%
8527.13	00	6%
8527.19	00	6%
8527.21	00	8%
8527.29	00	8%
8527.91	00	8%
8527.92	00	8%
8527.99	00	8%
85.28		
8528.42	00	8%

EPA rates until 2020

HS		EPA RATE
8528.49	00	8%
8528.52	00	Free
8528.59	00	
8528.59	10	8%
8528.59	90	20%
8528.62	00	Free
8528.69	00	8%
8528.71	00	8%
8528.72	00	8%
8528.73	00	8%
85.29		
8529.90	00	Free
85.30		
8530.10	00	Free
8530.80	00	Free
8530.90	00	Free
85.31		
8531.10	00	Free
8531.20	00	Free
8531.80	00	
8531.80	10	20%
8531.80	90	Free
8531.90	00	Free
85.32		
8532.10	00	Free

EPA rates until 2020

HS		EPA RATE
8532.21	00	Free
8532.22	00	Free
8532.23	00	Free
8532.24	00	Free
8532.25	00	Free
8532.29	00	Free
8532.30	00	Free
8532.90	00	Free
85.33		
8533.10	00	Free
8533.21	00	Free
8533.29	00	Free
8533.31	00	Free
8533.39	00	Free
8533.40	00	Free
8533.90	00	Free
8534.00	00	Free
85.35		
8535.10	00	Free
8535.21	00	Free
8535.29	00	Free
8535.30	00	Free
8535.40	00	Free
8535.90	00	Free
85.36		

EPA rates until 2020

HS		EPA RATE
8536.10	00	Free
8536.20	00	Free
8536.30	00	Free
8536.41	00	Free
8536.49	00	Free
8536.50	00	Free
8536.61	00	Free
8536.69	00	Free
8536.70	00	
8536.70	10	20%
8536.70	20	20%
8536.70	90	5%
8536.90	00	Free
85.37		
8537.10	00	Free
8537.20	00	Free
85.38		
8538.10	00	5%
8538.90	00	Free
85.39		
8539.10	00	30%
8539.21	00	8%
8539.22	00	20%
8539.29	00	20%
8539.31	00	8%
8539.32	00	6%

EPA rates until 2020

HS		EPA RATE
8539.39	00	20%
8539.41	00	Free
8539.49	00	Free
8539.50	00	5%
8539.90	00	Free
85.40		
8540.11	00	Free
8540.12	00	Free
8540.20	00	Free
8540.40	00	Free
8540.60	00	Free
8540.71	00	Free
8540.79	00	Free
8540.81	00	Free
8540.89	00	Free
8540.91	00	Free
8540.99	00	Free
85.41		
8541.10	00	Free
8541.21	00	Free
8541.29	00	Free
8541.30	00	Free
8541.40	00	Free

EPA rates until 2020

HS		EPA RATE
8541.50	00	Free
8541.60	00	Free
8541.90	00	Free
85.42		
8542.31	00	5%
8542.32	00	5%
8542.33	00	5%
8542.39	00	5%
8542.90	00	Free
85.43		
8543.10	00	Free
8543.20	00	Free
8543.70	00	
8543.70	20	30%
8543.70	90	5%
8543.90	00	Free
85.44		
8544.11	00	
8544.11	10	Free
8544.11	90	Free
8544.19	00	Free
8544.20	00	Free
8544.30	00	Free
8544.42	00	5%
8544.49	00	
8544.49	10	Free
8544.49	20	Free

EPA rates until 2020

HS		EPA RATE
8544.49	90	Free
8544.60	00	
8544.60	10	15%
8544.60	90	Free
8544.70	00	Free
85.45		
8545.11	00	Free
8545.19	00	Free
8545.20	00	Free
8545.90	00	Free
85.46		
8546.10	00	Free
8546.20	00	Free
8546.90	00	Free
85.47		
8547.10	00	Free
8547.20	00	Free
8547.90	00	Free
85.48		
8548.10	00	Free
8548.90	00	Free

EPA rates until 2020

HS		EPA RATE
86.01		
8601.10	00	Free
8601.20	00	Free
86.02		
8602.10	00	Free
8602.90	00	Free
86.03		
8603.10	00	Free
8603.90	00	Free
8604.00	00	Free
8605.00	00	Free
86.06		
8606.10	00	Free
8606.30	00	Free
8606.91	00	Free
8606.92	00	Free
8606.99	00	Free
86.07		
8607.11	00	Free
8607.12	00	Free
8607.19	00	Free
8607.21	00	Free
8607.29	00	Free
8607.30	00	Free
8607.91	00	Free
8607.99	00	Free

EPA rates until 2020

HS		EPA RATE
8608.00	00	Free
8609.00	00	Free

EPA rates until 2020

HS		EPA RATE
87.01		
8701.10	00	
8701.10	10	Free
8701.10	90	5%
8701.20	00	Free
8701.30	00	
8701.30	10	Free
8701.30	90	5%
8701.91	00	
8701.91	10	Free
8701.91	90	5%
8701.92	00	
8701.92	10	Free
8701.92	90	5%
8701.93	00	
8701.93	10	Free
8701.93	90	5%
8701.94	00	
8701.94	10	Free
8701.94	90	5%
8701.95	00	
8701.95	10	Free
8701.95	90	5%
87.02		
8702.10	00	
8702.10	11	5%
8702.10	12	5%
8702.10	13	5%
8702.10		5%
8702.10		

EPA rates until 2020

HS		EPA RATE
8702.10	21	10%
8702.10	22	10%
8702.10	23	10%
8702.10	29	10%
8702.20	00	
8702.20	11	5%
8702.20	19	5%
8702.20	21	10%
8702.20	22	10%
8702.20	23	10%
8702.20	29	10%
8702.30	00	
8702.30	11	5%
8702.30	12	5%
8702.30	13	5%
8702.30	19	5%
8702.30	21	10%
8702.30	22	10%
8702.30	23	10%
8702.30	29	10%

EPA rates until 2020

HS		EPA RATE
8702.40	00	
8702.40	11	5%
8702.40	12	5%
8702.40	13	5%
8702.40	19	5%
8702.40	21	10%
8702.40	22	10%
8702.40	23	10%
8702.40	29	10%
8702.90	00	
8702.90	11	
8702.90	1110	5%
8702.90	1111	5%
8702.90	1112	5%
8702.90	1113	5%
8702.90	1114	5%
8702.90	12	
8702.90	1210	5%
8702.90	1211	5%
8702.90	1212	5%
8702.90	1213	5%
8702.90	1214	5%

EPA rates until 2020

HS		EPA RATE
8702.90	13	
8702.90	1310	5%
8702.90	1311	5%
8702.90	1312	5%
8702.90	1313	5%
8702.90	1314	5%
8702.90	19	5%
8702.90	21	
8702.90	2110	10%
8702.90	2111	10%
8702.90	2112	10%
8702.90	2113	10%
8702.90	2114	10%
8702.90	22	
8702.90	2210	10%
8702.90	2211	10%
8702.90	2212	10%
8702.90	2213	10%
8702.90	2214	10%
8702.90	23	
8702.90	2310	10%
8702.90	2311	10%
8702.90	2312	10%
8702.90	2313	10%
8702.90	2314	10%
8702.90	29	10%

EPA rates until 2020

HS		EPA RATE
87.03		
8703.10	00	
8703.10	0010	20%
8703.10	0011	20%
8703.10	0012	20%
8703.10	0013	20%
8703.10	0020	20%
8703.10	0021	20%
8703.10	0030	20%
8703.10	0031	20%
8703.10	0040	20%
8703.10	0041	20%
8703.10	0050	20%
8703.10	0051	20%
8703.10	0090	20%
8703.21	00	
8703.21	1010	5%
8703.21	1020	5%
8703.21	1010	5%
8703.21	1020	5%
8703.21	90	
8703.21	9010	45%
8703.21	9011	45%
8703.21	9020	45%
8703.21	9021	45%

EPA rates until 2020

HS		EPA RATE
8703.22	00	
8703.22	1010	5%
8703.22	1011	5%
8703.22	1012	5%
8703.22	1013	5%
8703.22	90	
8703.22	9010	45%
8703.22	9011	45%
8703.22	9012	45%
8703.22	9013	45%
8703.23	00	
8703.23	10	
8703.23	1010	5%
8703.23	1011	5%
8703.23	1012	5%
8703.23	1013	5%
8703.23	20	
8703.23	2010	45%
8703.23	2011	45%

EPA rates until 2020

HS		EPA RATE
8703.23	2012	45%
8703.23	2013	45%
8703.23	30	
8703.23	3010	45%
8703.23	3011	45%
8703.23	3012	45%
8703.23	3013	45%
8703.23	40	
8703.23	4010	45%
8703.23	4011	45%
8703.23	4012	45%
8703.23	4013	45%
8703.23	50	
8703.23	5010	45%
8703.23	5011	45%
8703.23	5012	45%
8703.23	5013	45%
8703.23	60	
8703.23	6010	45%
8703.23	6011	45%
8703.23	6012	45%
8703.23	6013	45%

EPA rates until 2020

HS		EPA RATE
8703.23	60	
8703.23	6010	45%
8703.23	6011	45%
8703.23	6012	45%
8703.23	6013	45%
8703.24	00	
8703.24	10	
8703.24	1010	5%
8703.24	1011	5%
8703.24	90	
8703.24	9010	45%
8703.24	9011	45%
8703.31	00	
8703.31	10	
8703.31	1010	5%
8703.31	1011	5%
8703.31	1012	5%
8703.31	1013	5%

EPA rates until 2020

HS		EPA RATE
8703.31	90	
8703.31	9010	45%
8703.31	9011	45%
8703.31	9010	45%
8703.31	9011	45%
8703.32	00	
8703.32	1010	5%
8703.32	1011	5%
8703.32	1012	5%
8703.32	1013	5%
8703.32	1014	5%
8703.32	1015	5%
8703.32	1016	5%
8703.32	1017	5%
8703.32	21	
8703.32	2110	45%
8703.32	2111	45%
8703.32	2112	45%
8703.32	2113	45%

EPA rates until 2020

HS		EPA RATE
8703.32	22	
8703.32	2210	45%
8703.32	2211	45%
8703.32	2212	45%
8703.32	2213	45%
8703.32	23	
8703.32	2310	45%
8703.32	2311	45%
8703.32	2312	45%
8703.32	2313	45%
8703.32	24	
8703.32	2410	45%
8703.32	2411	45%
8703.32	2412	45%
8703.32	2413	45%
8703.33	00	
8703.33	10	
8703.33	1010	5%
8703.33	1011	5%
8703.33	1012	5%
8703.33	1013	5%

EPA rates until 2020

HS		EPA RATE
8703.33	90	
8703.33	9010	45%
8703.33	9011	45%
8703.33	9012	45%
8703.33	9013	45%
8703.40	00	
8703.40	0010	45%
8703.40	0011	45%
8703.40	0012	45%
8703.40	0013	45%
8703.40	0014	45%
8703.40	0015	45%
8703.40	0016	45%
8703.40	0017	45%
8703.50	00	
8703.50	0010	45%
8703.50	0011	45%
8703.50	0012	45%
8703.50	0013	45%
8703.50	0014	45%
8703.50	0015	45%
8703.50	0016	45%
8703.50	0017	45%

EPA rates until 2020

HS		EPA RATE
8703.60	00	
8703.60	0010	45%
8703.60	0011	45%
8703.60	0012	45%
8703.60	0013	45%
8703.60	0014	45%
8703.60	0015	45%
8703.70	00	
8703.70	0010	45%
8703.70	0011	45%
8703.70	0012	45%
8703.70	0013	45%
8703.70	0014	45%
8703.70	0015	45%
8703.80	00	
8703.80	0010	45%
8703.80	0011	45%
8703.90	00	
8703.90	0010	45%
8703.90	0011	45%
8703.90	0012	45%
8703.90	0013	45%
8703.90	0014	45%
8703.90	0015	45%
8703.90	0016	45%
8703.90	0017	45%
8703.90	0090	45%

EPA rates until 2020

HS		EPA RATE
87.04		
8704.10	00	10%
8704.21	00	
8704.21	10	
8704.21	1010	5%
8704.21	1011	5%
8704.21	90	
8704.21	9010	10%
8704.21	9011	10%
8704.22	00	
8704.22	10	5%
8704.22	90	10%
8704.23	00	
8704.23	10	5%
8704.23	90	10%
8704.31	00	
8704.31	10	
8704.31	1010	5%
8704.31	1011	5%
8704.31	90	
8704.31	9010	10%
8704.31	9011	10%
8704.32	00	
8704.32	10	5%
8704.32	90	10%
8704.90	00	10%

EPA rates until 2020

HS		EPA RATE
87.05		
8705.10	00	Free
8705.20	00	Free
8705.30	00	Free
8705.40	00	Free
8705.90	00	Free
8706.00	00	
8706.00	10	5%
8706.00	20	Free
8706.00	90	20%
87.07		
8707.10	00	Free
8707.90	00	
8707.90	10	Free
8707.90	90	Free
87.08		
8708.10	00	22%
8708.21	00	
8708.29	00	
8708.30	00	
8708.30	11	Free
8708.30	19	30%
8708.30	91	Free
8708.30	99	30%
8708.40	00	
8708.40	10	Free
8708.40	90	30%
8708.50	00	
8708.50	10	Free
8708.50	90	30%
8708.70	00	
8708.70	10	Free
8708.70	90	30%

EPA rates until 2020

HS		EPA RATE
8708.80	00	
8708.80	10	Free
8708.80	90	30%
8708.91	00	
8708.91	10	Free
8708.91	90	30%
8708.92	00	
8708.92	10	Free
8708.92	90	30%
8708.93	00	
8708.93	10	Free
8708.93	90	30%
8708.94	00	
8708.94	10	Free
8708.94	90	30%
8708.95	00	30%
8708.99	00	
8708.99	30	30%
8708.99	40	Free
8708.99	90	30%
87.09		
8709.11	00	Free
8709.19	00	Free
8709.90	00	Free
8710.00	00	Free
87.11		
8711.10	00	
8711.10	10	Free
8711.10	90	20%

EPA rates until 2020

HS		EPA RATE
8711.20	00	
8711.20	10	Free
8711.20	90	20%
8711.30	00	
8711.30	10	Free
8711.30	90	20%
8711.40	00	
8711.40	10	Free
8711.40	90	20%
8711.50	00	
8711.50	10	free
8711.50	90	20%
8711.60	00	
8711.60	10	5%
8711.60	90	20%
8711.90	00	
8711.90	10	Free
8711.90	90	20%
87.12		
8712.00	10	Free
8713.10	00	Free
8713.90	00	Free
87.14		
8714.10	00	5%
8714.20	00	Free
8714.91	00	Free
8714.92	00	Free
8714.93	00	Free
8714.94	00	Free

EPA rates until 2020

HS		EPA RATE
8714.95	00	Free
8714.96	00	Free
8714.99	00	Free
8715.00	00	Free
87.16		
8716.10	00	20%
8716.20	00	Free
8716.31	00	Free
8716.39	00	Free
8716.40	00	Free
8716.80	00	
8716.80	10	Free
8716.80	90	Free
8716.90	00	
8716.90	10	Free
8716.90	90	Free

EPA rates until 2020

HS		EPA RATE
8801.00		8%
88.02		
8802.11	00	Free
8802.12	00	Free
8802.20	00	Free
8802.30	00	Free
8802.40	00	Free
8802.60	00	Free
88.03		
8803.10	00	Free
8803.20	00	Free
8803.30	00	5%
8803.90	00	Free
8804.00		Free
88.05		
8805.10	00	Free
8805.21	00	Free
8805.29	00	Free

EPA rates until 2020

HS		EPA RATE
89.01		
8901.10	00	
8901.10	10	Free
8901.10	90	5%
8901.20	00	
8901.20	10	Free
8901.20	90	5%
8901.30	00	
8901.30	10	Free
8901.30	90	5%
8901.90	00	
8901.90	10	Free
8901.90	90	5%
8902.00		
8902.00	40	Free
8902.00	50	Free
8902.00	80	Free
8902.00	90	Free
89.03		
8903.10	00	8%
8903.91	00	8%
8903.92	00	8%
8903.99	00	20%
8904.00		Free
89.05		
8905.10	00	Free

EPA rates until 2020

HS		EPA RATE
8905.20	00	Free
8905.90	00	
8905.90	10	Free
8905.90	90	Free
89.06		
8906.10	00	Free
8906.90	00	Free
89.07		
8907.10	00	Free
8907.90	00	
8907.90	10	Free
8907.90	90	5%
8908.00		Free

EPA rates until 2020

HS		EPA RATE
90.01		
9001.10	00	Free
9001.20	00	Free
9001.30	00	Free
9001.40	00	Free
9001.50	00	Free
9001.90	10	Free
9001.90	90	Free
90.02		
9002.11	00	8%
9002.19	00	Free
9002.20	00	
9002.20	10	Free
9002.20	90	Free
9002.90	10	Free
9002.90	90	Free
90.03		
9003.11	00	Free
9003.19	00	Free
9003.90	00	Free
90.04		
9004.10	00	8%
9004.90	00	8%
90.05		
9005.10	00	Free
9005.80	00	
9005.80	10	Free
9005.80	90	Free
9005.90	00	

EPA rates until 2020

HS		EPA RATE
9005.90	10	Free
9005.90	90	Free
90.06		
9006.30	00	6%
9006.40	00	8%
9006.51	00	8%
9006.52	00	8%
9006.53	00	8%
9006.59	00	8%
9006.61	00	6%
9006.69	00	6%
9006.91	00	6%
9006.99	00	6%
90.07		
9007.10	00	20%
9007.20	00	
9007.20	10	6%
9007.20	90	6%
9007.91	00	20%
9007.92	00	20%
90.08		
9008.50	00	
9008.50	10	6%
9008.50	20	Free
9008.50	30	Free

EPA rates until 2020

HS		EPA RATE
9008.50	90	5%
9008.90	00	
9008.90	10	20%
9008.90	90	Free
[90.09]		
90.10		
9010.10	00	6%
9010.50	00	6%
9010.60	00	6%
9010.90	00	6%
90.11		
9011.10	00	Free
9011.20	00	Free
9011.80	00	Free
9011.90	00	Free
90.12		
9012.10	00	Free
9012.90	00	Free
90.13		
9013.10	00	Free
9013.20	00	Free
9013.80	00	Free
9013.90	00	Free

EPA rates until 2020

HS		EPA RATE
90.14		
9014.10	00	Free
9014.20	00	Free
9014.80	00	Free
9014.90	00	Free
90.15		
9015.10	00	Free
9015.20	00	Free
9015.30	00	Free
9015.40	00	Free
9015.80	00	Free
9015.90	00	Free
9016.00	00	Free
90.17		
9017.10	00	Free
9017.30	00	Free
9017.80	00	Free
9017.90	00	Free
90.18		
9018.11	00	Free
9018.12	00	Free
9018.13	00	Free

EPA rates until 2020

HS		EPA RATE
9018.14	00	Free
9018.19	00	Free
9018.20	00	Free
9018.31	00	Free
9018.32	00	Free
9018.39	00	Free
9018.41	00	Free
9018.49	00	Free
9018.50	00	Free
9018.90	00	Free
90.19		
9019.10	00	Free
9019.20	00	Free
9020.00	00	Free
90.21		
9021.10	00	Free
9021.21	00	5%
9021.29	00	Free
9021.31	00	Free
9021.39	00	Free
9021.40	00	Free
9021.50	00	Free
9021.90	00	Free

EPA rates until 2020

HS		EPA RATE
90.22		
9022.12	00	Free
9022.13	00	Free
9022.14	00	Free
9022.19	00	Free
9022.21	00	Free
9022.29	00	Free
9022.30	00	Free
9022.90	00	Free
9023.00	00	Free
90.24		
9024.10	00	Free
9024.80	00	Free
9024.90	00	Free
90.25		
9025.11	00	Free
9025.19	00	Free
9025.80	00	Free
9025.80	10	Free
9025.80	90	Free

EPA rates until 2020

HS		EPA RATE
9025.90	00	Free
90.26		
9026.10	00	Free
9026.20	00	Free
9026.80	00	Free
9026.90	00	Free
90.27		
9027.10	00	Free
9027.20	00	Free
9027.30	00	Free
9027.50	00	Free
9027.80	00	Free
9027.90	00	Free
90.28		
9028.10	00	Free
9028.20	00	Free
9028.30	00	Free
9028.90	00	Free
90.29		

EPA rates until 2020

HS		EPA RATE
9029.10	00	
9029.10	10	Free
9029.10	90	Free
9029.20	00	Free
9029.90	00	Free
90.30		
9030.10	00	Free
9030.20	00	Free
9030.31	00	Free
9030.32	00	5%
9030.33	00	5%
9030.39	00	Free
9030.40	00	Free
9030.82	00	Free
9030.84	00	5%
9030.89	00	Free
9030.90	00	Free
90.31		
9031.10	00	Free
9031.20	00	Free
9031.41	00	Free
9031.49	00	Free
9031.80	00	Free
9031.90	00	Free

EPA rates until 2020

HS		EPA RATE
90.32		
9032.10	00	Free
9032.20	00	Free
9032.81	00	Free
9032.89	00	Free
9032.90	00	Free
9033.00	00	Free

EPA rates until 2020

HS		EPA RATE
91.01		
9101.11	00	15%
9101.19	00	15%
9101.21	00	15%
9101.29	00	15%
9101.91	00	19%
9101.99	00	19%
91.02		
9102.11	00	15%
9102.12	00	15%
9102.19	00	15%
9102.21	00	15%
9102.29	00	15%
9102.91	00	15%
9102.99	00	15%
91.03		
9103.10	00	15%
9103.90	00	15%
9104.00		19%
91.05		
9105.11	00	19%
9105.19	00	19%
9105.21	00	19%
9105.29	00	19%

EPA rates until 2020

HS		EPA RATE
9105.91	00	19%
9105.99	00	19%
91.06		
9106.10	00	Free
9106.90	00	Free
9107.00	00	Free
91.08		
9108.11	00	15%
9108.12	00	15%
9108.19	00	15%
9108.20	00	15%
9108.90	00	15%
91.09		
9109.10	00	5%
9109.90	00	Free
91.10		
9110.11	00	Free
9110.12	00	Free
9110.19	00	Free
9110.90	00	5%
91.11		
9111.10	00	Free
9111.20	00	Free
9111.80	00	Free
9111.90	00	Free
91.12		
9112.20	00	Free

EPA rates until 2020

HS		EPA RATE
9112.90	00	Free
91.13		
9113.10	00	12%
9113.20	00	8%
9113.90	00	20%
91.14		
9114.10	00	Free
9114.30	00	Free
9114.40	00	Free
9114.90	00	
9114.90	10	Free
9114.90	90	Free

EPA rates until 2020

HS		EPA RATE
92.01		
9201.10	00	Free
9201.20	00	Free
9201.90	00	Free
92.02		
9202.10	00	10%
9202.90	00	10%
[92.03]		
[92.04]		
92.05		
9205.10	00	Free
9205.90	00	
9205.90	10	Free
9205.90	20	Free
9205.90	90	Free
9206.00		
9206.00	10	20%
9206.00	90	Free
92.07		
9207.10	00	Free
9207.90	00	Free
92.08		
9208.10	00	Free
9208.90	00	Free

EPA rates until 2020

HS		EPA RATE
92.09		
9209.30	00	Free
9209.91	00	Free
9209.92	00	Free
9209.94	00	Free
9209.99	00	Free

EPA rates until 2020

HS		EPA RATE
93.01		
9301.10	00	20%
9301.20	00	20%
9301.90	00	20%
9302.00		70%
93.03		
9303.10	00	70%
9303.20	00	70%
9303.30	00	70%
9303.90	00	
9303.90	10	Free
9303.90	90	70%
9304.00	00	70%
93.05		
9305.10	00	70%
9305.20	00	70%
9305.91	00	70%
9305.99	00	70%
93.06		
9306.21	00	20%
9306.29	00	
9306.29	10	5%
9306.29	90	20%

EPA rates until 2020

HS		EPA RATE
9306.30	00	
9306.30	10	5%
9306.30	20	5%
9306.30	90	20%
9306.90	00	20%
9307.00	00	20%

EPA rates until 2020

HS		EPA RATE
94.01		
9401.10	00	6%
9401.20	00	
9401.20	10	Free
9401.20	90	20%
9401.30	00	12%
9401.40	00	12%
9401.52	00	20%
9401.53	00	20%
9401.59	00	20%
9401.61	00	
9401.61	0010	20%
9401.61	0090	20%
9401.69	00	
9401.69	001	20%
9401.69	009	20%
9401.71	00	20%
9401.79	00	20%
9401.80	00	
9401.80	0010	20%
9401.80	0090	20%
9401.90	00	20%
94.02		
9402.10	00	Free
9402.90	00	Free
94.03		
9403.10	00	Free
9403.20	00	
9403.20	10	20%
9403.20	90	20%
9403.30	00	10%
9403.40	00	20%
9403.50	00	20%
9403.60	00	
9403.60	10	20%
9403.60	90	
9403.60	9010	20%
9403.60	9090	20%
9403.70	00	
9403.70	10	Free
9403.70	20	20%
9403.70	90	20%

EPA rates until 2020

HS		EPA RATE
9403.82	00	
9403.82	10	Free
9403.82	20	20%
9403.82	90	20%
9403.83	00	
9403.83	10	10%
9403.83	20	20%
9403.83	90	20%
9403.89	10	10%
9403.89	20	20%
9403.89	90	20%
9403.90	00	20%
94.04		
9404.10	00	20%
9404.21	00	20%
9404.29	00	20%
9404.30	00	8%
9404.90	00	20%
94.05		
9405.10	00	20%
9405.20	00	20%
9405.30	00	8%

EPA rates until 2020

HS		EPA RATE
9405.40	00	20%
9405.50	00	6%
9405.60	00	8%
9405.91	00	20%
9405.92	00	20%
9405.99	00	20%
94.06		
9406.10	00	Free
9406.90	00	
9406.90	10	Free
9406.90	20	5%
9406.90	90	Free

EPA rates until 2020

HS		EPA RATE
[95.01]		
[95.02]		
95.03		
9503.00	10	8%
9503.00	20	8%
9503.00	30	8%
9503.00	40	8%
9503.00	50	8%
9503.00	90	8%
95.04		
9504.20	00	6%
9504.30	00	20%
9504.40	00	20%
9504.50	00	20%
9504.90	00	
9504.90	10	20%
9504.90	90	20%
95.05		
9505.10	00	
9505.10	10	8%
9505.10	90	20%
9505.90	00	8%
95.06		
9506.11	00	Free
9506.12	00	Free
9506.19	00	Free
9506.21	00	Free

EPA rates until 2020

HS		EPA RATE
9506.29	00	Free
9506.31	00	Free
9506.32	00	Free
9506.39	00	Free
9506.40	00	Free
9506.51	00	Free
9506.59	00	Free
9506.61	00	Free
9506.62	00	
9506.62	10	Free
9506.62	90	Free
9506.69	00	Free
9506.70	00	Free
9506.91	00	
9506.91	10	Free
9506.91	20	Free
9506.91	90	Free
9506.99	00	
9506.99	10	Free
9506.99	20	Free
9506.99	30	Free
9506.99	40	20%
9506.99	90	Free
95.07		
9507.10	00	Free
9507.20	00	Free
9507.30	00	Free
9507.90	00	

EPA rates until 2020

HS		EPA RATE
9507.90	10	Free
9507.90	90	20%
95.08		
9508.10	00	8%
9508.90	00	8%

EPA rates until 2020

HS		EPA RATE
96.01		
9601.10	00	8%
9601.90	00	
9601.90	10	8%
9601.90	90	8%
9602.00		
9602.00	10	8%
9602.00	90	8%
96.03		
9603.10	00	20%
9603.21	00	8%
9603.29	00	
9603.29	0010	20%
9603.29	0090	20%
9603.30	00	
9603.30	10	Free
9603.30	20	5%
9603.30	90	20%
9603.40	00	
9603.40	20	6%
9603.40	30	6%
9603.50	00	Free
9603.90	00	

EPA rates until 2020

HS		EPA RATE
9603.90	10	20%
9603.90	20	20%
9603.90	30	20%
960390	301	20%
960390	309	20%
9603.90	40	20%
9603.90	50	15%
9603.90	90	Free
9604		
9604.00	10	Free
9604.00	20	Free
9605.00	00	8%
96.06		
9606.10	00	Free
9606.21	00	Free
9606.22	00	Free
9606.29	00	Free
9606.30	00	Free
96.07		
9607.11	00	Free
9607.19	00	Free
9607.20	00	
9607.20	10	Free
9607.20	90	Free
96.08		
9608.10	00	20%

EPA rates until 2020

HS		EPA RATE
9608.20	00	6%
9608.30	00	8%
9608.40	00	6%
9608.50	00	6%
9608.60	00	6%
9608.91	00	Free
9608.99	00	
9608.99	10	20%
9608.99	20	20%
9608.99	90	Free
96.09		
9609.10	00	
9609.10	10	Free
9609.10	20	Free
9609.20	00	Free
9609.90	00	
9609.90	10	Free
9609.90	90	Free
96.10		
9610.00	10	Free
9610.00	90	5%
96.11		
9611.00	10	6%
9611.00	90	20%
96.12		
9612.10	00	
9612.10	10	Free

EPA rates until 2020

HS		EPA RATE
9612.10	90	Free
9612.20	00	Free
96.13		
9613.10	00	8%
9613.20	00	8%
9613.80	00	8%
9613.90	00	8%
9614.00	00	8%
96.15		
9615.11	00	
9615.11	10	8%
9615.11	20	8%
9615.19	00	
9615.19	10	8%
9615.19	20	8%
9615.90	00	
9615.90	10	8%
9615.90	90	8%
96.16		
9616.10	00	8%
9616.20	00	8%
9617.00	00	8%
9618.00	00	Free
96.19		

EPA rates until 2020

HS		EPA RATE
9619.00	11	20%
9619.00	12	20%
9619.00	19	20%
9619.00	21	20%
9619.00	22	20%
9619.00	29	20%
9619.00	90	
9619.00	9010	20%
9619.00	9020	20%
9619.00	9090	20%
9620.00	00	10%

EPA rates until 2020

HS		EPA RATE
97.01		
9701.10	00	
9701.10	10	6%
9701.10	20	6%
9701.90	00	6%
9702.00	00	6%
9703.00	00	6%
9704.00	00	6%
9705.00	00	6%
9706.00	00	6%

LIST A

LIST OF ITEMS ON WHICH SUSPENSION OF THE CET

UNDER ARTICLE 83 OF THE

REVISED TREATY HAS

BEEN GRANTED FOR AN INDEFINITE PERIOD

SUBJECT TO REVIEW BY THE COTED, WITH THE RATES

TO BE APPLIED BY MEMBER STATES

LIST A

LIST OF ITEMS ON WHICH SUSPENSION OF THE CET UNDER ARTICLE 83
OF THE REVISED TREATY
HAS BEEN GRANTED FOR AN INDEFINITE PERIOD SUBJECT TO REVIEW BY COTED WITH THE RATES TO BE APPLIED BY MEMBER STATES

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
02.01	Meat of bovine animals, fresh or chilled.														
0201.10.00	Carcasses and half-carcasses	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0201.20.00	Other cuts with bone in:														
0201.20.10	Brisket	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0201.20.90	Other	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0201.30.00	Boneless:														
0201.30.10	Tenderloin	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0201.30.20	Sirloin	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0201.30.30	Minced (ground)	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0201.30.90	Other	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
02.02	Meat of bovine animals, frozen.														
0202.10.00	Carcasses and half-carcasses	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0202.20.00	Other cuts with bone in:														
0202.20.10	Brisket	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0202.20.90	Other	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0202.30.00	Boneless:														
0202.30.10	Tenderloin	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0202.30.20	Sirloin	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0202.30.30	Minced (ground)	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
0202.30.90	Other	40%	30%	30%	40%	Free	30%	40%	40%	20%	5%	Free	5%	20%	15%
02.03	Meat of swine, fresh, chilled or frozen.														
	Fresh or chilled:														
0203.11.00	Carcasses and half-carcasses	40%	30%	Free	40%	30%	30%	40%	40%	5%	5%	Free	5%	20%	40%
0203.12.00	Hams, shoulders and cuts thereof, with bone in	40%	30%	Free	40%	30%	30%	40%	40%	5%	5%	Free	5%	20%	40%

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
0203.19.00	Other	40%	30%	Free	40%	30%	30%	40%	40%	5%	5%	Free	5%	20%	40%
0203.21.00	Frozen: Carcasses and half-carcasses	40%	30%	Free	40%	30%	30%	40%	40%	5%	5%	Free	5%	20%	40%
0203 .22.00	Hams, shoulders and cuts thereof, with bone in	40%	30%	Free	40%	30%	30%	40%	40%	5%	5%	Free	5%	20%	40%
0203.29.00	Other	40%	30%	Free	40%	30%	30%	40%	40%	5%	5%	Free	5%	20%	40%
02.04	Meat of sheep or goats, fresh, chilled or frozen.														
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
0204.21.00	Other meat of sheep, fresh or chilled: Carcasses and half-carcasses	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
0204.22.00	Other cuts with bone in	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
0204.23.00	Boneless	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
0204.30.00	Carcasses and half-carcasses of lamb, frozen	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
0204.41.00	Other meat of sheep, frozen: Carcasses and half-carcasses	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
0204.42.00	Other cuts with bone in	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
0204.43.00	Boneless	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
0204.50.00	Meat of goats	40%	30%	Free	40%	Free	30%	40%	5%	5%	5%	Free	5%	20%	15%
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.														
0207.11.00	Of fowls of the species Gallus domesticus: Not cut in pieces, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	40%	5%	10%	40%
0207.12.00	Not cut in pieces, frozen	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	40%	5%	10%	40%
0207.13.00	Cuts and offal, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	40%	5%	10%	40%
0207.14.00	Cuts and offal, frozen:														
0207.14.10	Backs and necks	40%	Free	Free	40%	Free	Free	Free	Free	Free	Free	Free	Free	10%	40%
0207.14.20	Wings	40%	Free	Free	40%	Free	Free	Free	Free	Free	Free	Free	Free	10%	40%
0207.14.30	Livers	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	10%	40%

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
0207.14.40	Marinted Chicken														
0207.14.90	Other	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	10%	40%
0207.24.00	Of turkeys: Not cut in pieces, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.25.00	Not cut in pieces, frozen	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.26.00	Cuts and offal, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.27.00 0207.27.10	Cuts and offal, frozen: Backs, necks and wings	40%	Free	Free	40%	Free	Free	Free	Free	10%	Free	Free	Free	10%	40%
0207.27.90	Other	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	10%	40%
0207.41.00	Of ducks: Not cut in pieces, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.42.00	Not cut in pieces, frozen	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.43.00	Fatty livers, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.44.00	Other, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.45.00	Other, frozen	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.51.00	Of geese: Not cut in pieces, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.52.00	Not cut in pieces, frozen	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.53.00	Fatty livers, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.54.00	Other, fresh or chilled	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.55.00	Other, frozen	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
0207.60	Of guinea fowls:														
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														
0305.42.00	Smoked fish, including fillets, other than edible fish offal: Herrings (Clupea harengus, Clupea pallasii)	30%/ 35%	Free	30%	35%	Free	Free	35%	Free	Free	Free	Free	Free	25%	Free
0305.49.00 0305.49.10	Other: Cod, mackerel and alewives	30%/ 35%	Free	30%	35%	Free	Free	35%	Free	Free	Free	Free	Free	25%	30%

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
0305.51.00	Dried fish, other than edible fish offal, whether or not salted but not smoked: Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	30%/ 35%	Free	Free	35%	Free	Free	35%	Free	Free	Free	Free	Free	25%	30%
0305.59.00	Other:														
0305.59.10	Mackerel	30%/ 35%	Free	Free	35%	Free	Free	35%	Free	Free	5%	Free	Free	25%	Free
0305.59.20	Herrings, alewives, saithe, pollock, haddock and hake	30%/ 35%	Free	Free	35%	Free	Free	35%	Free	Free	5%	Free	Free	25%	Free
0305.59.21	Alaska Pollock														
0305.59.29	Other														
0305.61.00	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: Herrings (Clupea harengus, Clupea pallasii)	30%/ 35%	Free	Free	35%	Free	Free	35%	Free	Free	Free	Free	Free	25%	Free
0305.62.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	30%/ 35%	Free	Free	35%	Free	Free	35%	Free	Free	Free	Free	Free	25%	Free
0305.69.00	Other:														
0305.69.10	Mackerel	30%/ 35%	Free	Free	35%	Free	Free	35%	20%	Free	Free	Free	Free	25%	Free
0305.69.20	Alewives, saithe, pollock, haddock and hake	30%/ 35%	Free	Free	35%	Free	Free	35%	Free	Free	Free	Free	Free	25%	Free
	Fish fins, heads, tails, maws and other edible fish offal, dried, smoked, salted or in brine: Fish heads, tails and maws, dried, smoked, salted or in brine.														
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.														
0401.10.00	Of a fat content, by weight, not exceeding 1%	40%	20%	Free	Free	Free	Free	40%	40%	10%	5%	Free	Free	10%	40%

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	40%	20%	Free	Free	Free	Free	40%	40%	10%	5%	Free	Free	10%	40%
0401.40.00	Of a fat content, by weight, exceeding 6% but not exceeding 10%	40%	20%	Free	Free	Free	Free	40%	40%	10%	5%	Free	Free	10%	40%
0401.50.00	Of a fat content, by weight, exceeding 10%	40%	20%	Free	Free	Free	Free	40%	40%	10%	5%	Free	Free	10%	40%
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.														
0402.10.00	In powder, granules or other solid forms, of a fat content by weight, not exceeding 1.5%	30%/ 35%	20%	Free	Free	Free	Free	Free	30%	Free	5%	Free	Free	10%	5%
0402.21.00	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%: Not containing added sugar or other sweetening matter	30%/ 35%	20%	Free	Free	Free	Free	Free	30%	Free	5%	Free	Free	10%	5%
0402.29.00	Other	30%/ 35%	20%	Free	Free	Free	Free	Free	30%	Free	5%	Free	Free	10%	5%
0402.91.00	Other: Not containing added sugar or other sweetening matter	30%/ 35%	20%	Free	Free	Free	5%	35%	30%	Free	Free	Free	10%	10%	30%
0402.99.00	Other:														
0402.99.10	Condensed milk	30%/ 35%	20%	Free	Free	Free	5%	35%	30%	Free	5%	Free	10%	10%	35%
0407.00	Birds' eggs, in shell, fresh, preserved or cooked.														
	Fertilised eggs for incubation:														
	Of fowls of the species Gallus domesticus:														
0407.11.20	Hatching eggs, not for breeder flock	40%	20%	30%	Free	30%	30%	30%	Free	5%	5%	Free	30%	40%	30%
	Other:														
0407.19.20	Hatching eggs, not for breeder flock	40%	20%	30%	Free	30%	30%	30%	Free	5%	5%	Free	30%	40%	30%
07.01	Potatoes, fresh or chilled.														

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
0701.90.00	Other, not including seed potatoes	40%	20%	30%	42¢ per 100 lbs.	5%	Free	30%	40%	10%	5%	$1.65 per 100 kg.	20%	5%	Free
07.03 0703.10.00 0703.10.10	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled Onions and shallots: Onions	40%	20%	30%	42¢ per 100 lbs.	Free	Free	30%	40%	25%	5%	$1.65 per 100 kg.	40%	5%	Free
07.10 0710.10.00	Vegetables (uncooked or cooked) by steaming or boiling in water), frozen. Potatoes	40%	20%	30%	40%	30%	30%	30%	40%	10%	5%	$0.88 per 100 kg.	40%	5%	Free
10.05 1005.90.00	Maize (corn) Other, not seed corn	40%	20%	Free	40%	Free	Free	30%	Free	5%	5%	Free	40%	5%	Free
1201.00	Soya beans, whether or not broken.														
1201.10.90	Other, not for sowing	40%	10%	5%	10%	Free	5%	5%	Free	25%	Free	30%	5%	5%	Free
1201.90	Other	40%	10%	5%	10%	Free	5%	5%	Free	25%	Free	30%	5%	5%	Free
17.01 1701.99.10	Cane or beet sugar and chemically pure sucrose, in solid form. Icing sugar	25%	20%	25%	20%	25%	25%	30%	20%	15%	25%	25%	25%	10%	25%
1701.99.90	Other sugar (excluding raw sugar and sugar containing added flavouring or colouring matter)	40%	20%	25%	45%	5%	$6.60 per 100 kg.	40%	40%	15%	$6.60 per 100 kg.	$6.60 per 100 kg.	10%	10%	40%
2710.19.12	Illuminating kerosene	35%	20%	$65.99 per m^3	Free	5%	Free	20%	15%	Free	5%	5%	35%	10%	35%
2710.19.19	Other kerosene	35%													
2804.21.00	Argon	10%	5%	5%	5%	Free	5%	5%	Free	5%	5%	10%	5%	5%	10%
32.15 3215.90.00	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid Other:														

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
3215.90.90	Other inks, not including writing or drawing ink	25%	20%	10%	10%	10%	10%	10%	20%	15%	20%	25%	25%	5%	25%
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics														
3923.10.00	Boxes, cases, crates and similar articles:														
3923.10.90	Other, not including egg boxes	25%	5%	25%	5%	Free	5%	5%	20%	20%	5%	Free	5%	5%	20%
3923.90.00	Other:														
3923.90.10	Cups	25%	5%	25%	5%	5%	5%	5%	20%	20%	5%	Free	5%	5%	20%
3923.90.90	Other	25%	5%	5%	5%	5%	5%	5%	20%	20%	5%	Free	5%	5%	20%
4203.29.10	Industrial Gloves	20%													
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														
4819.40.00	Other sacks and bags, including cones:														
4819.40.90	Other, printed	25%	20%	10%	10%	10%	10%	10%	20%	5%	20%	25%	25%	10%	10%
69.07	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing, finishing ceramics														
6907.21.00	Of a water absorption coefficient by weight not exceeding 0.5%														

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
6908.10.00	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:														
6908.10.10	Tiles	25% 20%	20%	25%	25%	10%	10%	25%	20%	Free	20%	10%	10%	10%	25%
6908.90.10	Tiles, cubes and similar articles, the largest surface of which is capable of being enclosed in a square the side of which is 7cm or more														
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.														
6910.10.00	Of porcelain or china:														
6910.10.10	Sinks	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.10.20	Wash basins and wash basin pedestals	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.10.30	Baths	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.10.40	Bidets	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.10.50	Water closet pans (lavatory bowls)	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.10.60	Flushing cisterns (tanks)	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.10.70	Urinals	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.10.80	Complete lavatory sets	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.10.90	Other	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
6910.90.00	Other	25%	20%	25%	25%	20%	20%	25%	20%	Free	20%	20%	20%	10%	20%
84.50	Household or laundry-type washing machines, including machines which both wash and dry.														
8450.11.00	Machines, each of a dry linen capacity not exceeding 10 kg: Fully-automatic washing machines:														
8450.11.10	For domestic use	30%/ 35%	30%	30%	45%	25%	30%	30%	25%	15%	25%	25%	30%	10%	30%

TARIFF HEADING NUMBER	DESCRIPTION	CET RATE	ANT. AND BAR.	BDS	BEL	DOM	GREN	GUY	JAM	MONT.	ST. K&N	SAINT LUCIA	ST. V&G	SUR	TRI. AND TOB.
8450.12.00	Other machines, with built-in centrifugal drier:														
8450.12.10	For domestic use	30%/ 35%	30%	30%	30%	25%	30%	30%	25%	15%	25%	25%	30%	10%	30%
8450.19.00	Other washing machines:														
8450.19.10	For domestic use	30%/ 35%	30%	30%	30%	25%	30%	30%	25%	15%	25%	25%	30%	10%	30%

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LIST C

ITEMS IN RESPECT OF WHICH MINIMUM

RATES HAVE BEEN AGREED

SHOWING THE ACTUAL RATES TO BE

APPLIED BY INDIVIDUAL

MEMBER STATES

ITEMS IN RESPECT OF WHICH MINIMUM RATES HAVE BEEN AGREED SHOWING THE ACTUAL RATES TO BE APPLIED BY INDIVIDUAL MEMBER STATES

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
01.01	Livehorses, asses, mules andhinnies														
0101.29	Other:														
0101.29.10	Racehorses, not forbreeding	Free	Free	45%	45%	Free	Free	45%	30%	$50.00 per head	Free	Free	Free	40%	10%
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard														
2103.90.50	Aromatic bitters	30%	35%	$1.10 per litre	$4.17 per Imp. gal	45%	35%	100%	30%	$1.50 per L. gal	30%	35%	35%	50%	$1.10 per Litre
2103.90.60	Other aromatic bitters	30%	35%	$14.31 per litre	$91.00 per Imp. gal	45%	35%	100%	30%	$1.50 per L. gal	30%	35%	35%	50%	$14.30 per Litre
21.06	Food preparationsnot elsewhere specified or included														
2106.90.00	Other:														
2106.90.80	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol	20%	20%	$14.31 per litre 90	$91.00 per Imp. gal	30%	35%	100%	20%	20%	30%	30%	30%	50%	$35.00 per litre
22.03	Beer made from malt:														
2203.00.10	Beer	30%	45%	$2.64 per litre	$12.00 per Imp. gal.	45%	35%	100%	30%	$1.00 per L. gal	$11.00 per L. gal	$10.00 per L. gal	35%	50%	$4.75 per litre
2203.00.20	Stout	30%	45%	$2.64 per litre	$12.00 per Imp. gal	45%	35%	100%	30%	$1.00 per L. gal	$11.00 per L.gal	45%	35%	50%	$5.00 per litre
2203.00.90	Other	30%	45%	$2.64 per litre	$12.00 per Imp. gal	45%	35%	100%	30%	$1.00 per L. gal	$11.00 per L. gal	45%	35%	50%	$5.00 per litre

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09														
2204.10.00	Sparkling wine	15%	20%	$5.50 per litre	$51.00 per Imp. gal	30%	35%	100%	30%	45%	30%	30%	30%	50%	$40.00 per litre
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:														
2204.21.00	In containers holding 2 litres or less	15%	20%	$2.64 per litre	$37.00 per Imp. gal	30%	35%	100%	30%	45%	30%	30%	30%	50%	$25.00 per litre
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	5%	20%	$1.32 per litre	$32.00 per Imp. gal	5%	35%	5%	Free	45%	5%	Free	5%	50%	5%
2204.29.90	Other wine	15%	20%	$2.64 per litre	$37.00 per Imp. gal	30%	35%	100%	30%	45%	30%	30%	30%	50%	$25.00 per litre
2204.30.00	Other grape must	5%	20%	$1.32 per litre	$30.00 / Imp. gal	30%	35%	100%	Free	45%	30%	30%	0%	50%	5%
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.														
2205.10.00	In containers holding 2 litres or less	15%	30%	$2.64 per litre	$36.00 per Imp. gal	30%	35%	100%	30%	45%	30%	30%	30%	50%	$30.00 per litre
2205.90.00	Other	15%	30%	$2.64 per litre	$36.00 per Imp. gal	30%	35%	100%	30%	45%	30%	30%	30%	50%	$30.00 per litre
2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included														
2206.00.10	Shandy	15%	30%	$2.64 per litre	$30.00 /Imp. gal	30%	35%	100%	30%	38%	30%	30%	30%	50%	$20.00 per litre
2206.00.90	Other	15%	30%	$2.64 per litre	$30.00 /Imp. gal	30%	35%	100%	30%	38%	30%	30%	30%	50%	$20.00 per litre

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
22.07	Undenaturedethylalcoholofanalcoholic strengthbyvolumeof 80% volorhigher; ethylalcoholandotherspirits, denatured, of anystrength.														
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	0%	20%	$14.31 per litre	$12.00 per Imp. gal	20%	25%	100%	30%	$5.00 per L. gal	$5.00 per L. gal	20%	20%	50%	$14.30 per litre
2207.10.10	Bio-ethanol	0%													
2207.10.90	Other	0%													
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	20%	20%	$1.32 per litre	$6.00 /Imp. gal	20%	25%	100%	20%	20%	$5.00 per L. gal	20%	20%	50%	$1.32 per litre
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less that 80% vol; spirits, liqueurs and other spirituous beverages.														
2208.20.00	Spirits obtained by distilling grape wine or grape marc:														
2208.20.10	Brandy, in bottles of a strength not exceeding 46% vol.	15%	20%	$11.45 per litre	$91.00 per Imp. gal	45%	35%	100%	30%	$10.00 per L. gal	$28.00 per L. gal	45%	30.00 per L. gal	50%	$35.00 per litre
2208.20.90	Other	15%	20%	$13.43 per litre	$91.00 per Imp. gal	45%	35%	100%	30%	$10.00 per L. gal	$28.00 per L. gal	45%	30.00 per L. gal	50%	$35.00/ litre of alcohol by vol.
2208.30.00	Whiskies:														
2208.30.10	In bottles of a strength not exceeding 46% vol	15%	20%	$11.67 per litre	$90.00 /Imp. gal	45%	35%	100%	30%	$10.00 per L. gal	$28.00 per L. gal	45%	30.00 per L. gal	50%	$35.00 per litre
2208.30.90	Other	15%	20%	$13.21 per litre	$90.00 per Imp. gal	45%	35%	100%	30%	$10.00 per L. gal	$28.00 per L. gal	45%	30.00 per L. gal	50%	$35.00 /litre of alcohol by vol.
2208.40.00	Rumandotherspiritsobtainedbydistilling fermentedsugarcaneproducts:														
2208.40.10	In bottles of strength not exceeding 46% vol	25%	45%	$12.99 per litre	$90.00 per Imp. gal	45%	35%	100%	30%	$12.00 per L. gal	$28.00 per L. gal.	45%	$40.00 per L. gal	50%	$35.00 per litre

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
2208.40.90	Other	25%	45%	$15.63 per litre	$90.00 per Imp. gal	45%	35%	100%	30%	$12.00 per L. gal	$28.00 per L. gal	45%	40.00 per L. gal	50%	$35.00 /litre of alcohol by vol.
2208.50.00	Gin and Geneva:														
2208.50.10	In bottles of a strength not exceeding 46% vol	20%	20%	$12.53 per litre	$90.00 /Imp. gal	45%	35%	100%	30%	$10.00 per L. gal	$28.00 per L. gal	45%	35%	50%	$35.00 per litre
2208.50.90	Other	20%	20%	$14.31 per litre	$90.00 per Imp. gal	45%	35%	100%	30%	$10.00 per L. gal	$28.00 per L. gal	45%	35%	50%	$35.00 /litre of alco-hol by vol.
2208.60.00	Vodka	20%	20%	$14.31 per litre	$91.00 per Imp. gal	45%	35%	100%	30%	$10.00 per L. gal	$9.00 per L. gal.	45%	35%	50%	$40.00 per litre
2208.70.00	Liqueurs and cordials	15%	30%	$14.31 per litre	$91.00 per Imp. gal	45%	35%	100%	30%	52%	30%	45%	35%	50%	$40.00 per litre
2208.90.00	Other:														
2208.90.90	Other	20%	30%	$14.31 per litre	$91.00 /Imp. gal	30%	30%	100%	30%	$10.00 per L. gal	30%	30%	30%	50%	$14.30 per Litre
24.02	Cigars,cheroots,cigarillosandcigarettes,of tobaccooroftobaccosubstitutes														
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	15%	25%	$44.09 per kg.	$26.67 per lb	45%	35%	100%	30%	$7.00 per lb	$18.00 per kg.	45%	35%	50%	35%
2402.20.00	Cigarettes containing tobacco	35%	35%	$44.09 per kg.	$34.40 per lb	45%	35%	100%	30%	$7.00 per lb	$18.00 per kg.	45%	35%	50%	35%
2402.90.00	Other	20%	35%	$33.07 per kg.	$20.00 per lb	45%	35%	100%	30%	$7.00 per lb	$18.00 per kg.	45%	35%	50%	35%
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco;tobaccoextractsandessences														
	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :														
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	15%	25%	$33.07 per kg.	$20.00 per lb	45%	35%	100%	30%	$7.00 per lb	$18.00 per kg.	45%	35%	50%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
2403.19.00	Other	15%	25%	$33.07 per kg.	$20.00 per lb	45%	35%	100%	30%	$7.00 per lb	$18.00 per kg.	45%	35%	50%	35%
	Other:														
2403.91.00	"Homogenised" or "reconstituted" tobacco	15%	25%	$33.07 per kg.	$20.00 per lb	45%	35%	100%	30%	$7.00 per lb	$18.00 per kg.	45%	35%	50%	35%
2403.99.00	Other:														
2403.99.10	Snuff	15%	25%	$26.46 per kg.	$24.80 per lb	45%	35%	100%	30%	$7.00 per lb	$18.00 per kg.	45%	35%	50%	35%
2403.99.90	Other	15%	25%	$33.07 per kg.	$20.00 per lb	45%	35%	100%	30%	$7.00 per lb	$18.00 per kg.	45%	35%	50%	35%
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:														
2710.12.20	Motor spirit (gasoline)	10%	10%	$109.99 per m^3	0.54¢ per Imp. gal.	20%	20%	20%	15%	5%	20%	20%	10%	5%	35%
2710.19.20	Vaporising oil or white spirit	0%	10%	$65.99 per m^3	Free	20%	20%	20%	15%	Free	20%	20%	10%	10%	35%
2710.19.30	Diesel oil	0%	10%	$65.99 per m^3	0.32¢ / Imp. gal	10%	20%	20%	15%	5%	20%	10%	10%	10%	35%
2710.19.40	Gas oils (other than diesel oil)	0%	10%	$65.99 per m^3	0.32¢ /Imp. gal	10%	20%	20%	15%	5%	20%	10%	10%	10%	35%
2710.19.50	Bunker "C" fuel oil	10%	10%	$65.99 per m^3	0.04¢ /Imp. gal	10%	20%	20%	15%	5%	10%	10%	10%	10%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
2710.19.73	Lubricating oils	0%	25%	$0.11¢ per Litre	0.57¢ /Imp. gal	25%	25%	25%	25%	5%	25%	25%	15%	25%	35%
2710.19.74	Lubricating greases	0%	25%	25%	25%	25%	25%	25%	25%	5%	25%	25%	15%	25%	35%
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:														
2710.20.10	Motor spirit	10%													
2710.20.30	Lubricating oils	0%													
2710.20.40	Fuel oils	0%													
2710.20.50	Diesel oils	0%													
2710.20.90	Other	0%													
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals														
2713.20.00	Petroleum bitumen	10%	10%	30%	30%	20%	20%	20%	15%	5%	10%	20%	10%	10%	35%
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	10%	30%	30%	10%	20%	20%	15%	5%	10%	10%	10%	10%	35%
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.														
2714.10.00	Bituminousoroilshaleandtarsands	10%	10%	25%	25%	20%	10%	20%	15%	5%	10%	20%	10%	10%	35%
2714.90.00	Other:														
2714.90.10	Natural Bitumen	10%	10%	25%	30%	10%	10%	20%	15%	5%	10%	10%	10%	10%	35%
2714.90.30	Asphalites and asphaltic rocks	10%	10%	25%	30%	10%	10%	20%	15%	5%	10%	10%	10%	10%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
2715.00	Bitmunious mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).														
2715.00.10	Cut-backs	10%	10%	30%	30%	10%	10%	20%	15%	5%	10%	10%	10%	10%	35%
2715.00.90	Other	10%	10%	30%	30%	10%	10%	20%	15%	5%	10%	10%	10%	10%	35%
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track														
3706.10.00	Of a width of 35mm or more	Free	Free	10%	10%	10%	Free	10%	5%	25%	Free	Free	Free	10%	$3.00 / 100 metres
3706.90.00	Other	Free	Free	10%	10%	10%	Free	10%	5%	25%	Free	Free	Free	10%	$3.00 / 100 metres
40.11	New pneumatic tyres, of rubber:														
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	5%	25%	30%	30%	25%	25%	30%	25%	10%	35%	25%	25%	25%	35%
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.														
	Retreaded tyres:														
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	5%	25%	30%	30%	25%	25%	30%	30%	10%	35%	25%	25%	25%	35%
4012.12.00	Of a kind used on buses or lorries	5%	25%	30%	30%	25%	25%	30%	30%	10%	35%	25%	25%	25%	35%
40.13	Inner tubes, of rubber:														
4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:														
4013.10.10	Of a kind used on motor cars (including station wagons and racing cars)	5%	20%	10%	10%	10%	10%	10%	5%	10%	20%	25%	5%	5%	10%
4013.10.90	Of a kind used on buses or lorries	5%	15%	10%	10%	10%	10%	10%	5%	10%	20%	25%	5%	5%	10%
6813.81.00	Brake linings and pads	5%	15%	10%	10%	10%	10%	10%	10%	20%	15%	15%	10%	5%	25%
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.														

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
7007.11.10	Motor car windscreens	5%	15%	10%	10%	10%	10%	10%	10%	20%	25%	15%	10%	10%	20%
7007.21.10	Motor car windscreens	5%	15%	10%	10%	10%	10%	10%	10%	20%	25%	20%	10%	10%	20%
7009.10.00	Rear-view mirrors for vehicles	5%	25%	10%	10%	10%	10%	10%	10%	20%	25%	15%	10%	10%	20%
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)														
	Stemware drinking glasses, other than of glass ceramics:														
7013.22.00	Of lead crystal	10%	25%	25%	25%	25%	25%	25%	25%	20%	25%	25%	25%	25%	25%
	Other drinking glasses, other than of glass ceramics:														
7013.33.00	Of lead crystal	10%	25%	25%	25%	25%	25%	25%	25%	20%	25%	25%	25%	25%	25%
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:														
7013.41.00	Of lead crystal	10%	25%	25%	25%	25%	25%	25%	25%	20%	25%	25%	25%	25%	25%
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.														
7014.00.10	Signalling glassware and optical elements of glass, for road motor vehicles	5%	20%	10%	10%	10%	10%	10%	10%	20%	25%	20%	10%	10%	20%
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.														
7101.10.00	Natural pearls:														
7101.10.10	Temporarily strung for convenience of transport	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7101.10.90	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
	Cultured pearls:														
7101.21.00	Unworked:														
7101.21.10	Temporarily strung for convenience of transport	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
7101.21.90	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7101.22.00	Worked:														
7101.22.10	Temporarily strung for convenience of transport	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7101.22.90	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
71.02	Diamonds, whether or not worked, but not mounted or set														
7102.10.00	Unsorted	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
	Industrial:														
7102.21.00	Unworked or simply sawn, cleaved or bruted	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7102.29.00	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
	Non-industrial:														
7102.31.00	Unworked or simply sawn, cleaved or bruted	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7102.39.00	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.														
7103.10.00	Unworked or simply sawn or roughly shaped:														
7103.10.10	Temporarily strung for convenience of transport	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7103.10.90	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
	Otherwise worked:														
7103.91.00	Rubies, sapphires and emeralds:														
7103.91.10	Temporarily strung for convenience of transport	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7103.91.90	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7103.99.00	Other:														
7103.99.10	Temporarily strung for convenience of transport	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7103.99.90	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
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.														
7104.10.00	Piezo-electric quartz	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7104.20.00	Other, unworked or simply sawn or roughly shaped	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7104.90.00	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
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:														
7113.11.00	Of silver, whether or not plated or clad with other precious metal	10%	30%	60%	60%	35%	30%	60%	30%	35%	30%	30%	25%	40%	35%
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal:														
7113.19.10	Of gold	10%	30%	60%	60%	35%	35%	60%	30%	35%	30%	30%	25%	40%	35%
7113.19.90	Other	10%	30%	60%	60%	35%	35%	60%	30%	35%	30%	30%	25%	40%	35%
7113.20.00	Of base metal clad with precious metal	10%	30%	60%	60%	35%	35%	60%	30%	35%	30%	30%	25%	40%	35%
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:														
7114.11.00	Of silver, whether or not plated or clad with other precious metal	10%	30%	60%	60%	35%	35%	60%	30%	35%	25%	30%	25%	40%	35%
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	10%	30%	60%	60%	35%	35%	60%	30%	35%	25%	30%	25%	40%	35%
7114.20.00	Of base metal clad with precious metal	10%	30%	60%	60%	35%	35%	60%	30%	35%	25%	30%	25%	40%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed.)														
7116.10.00	Of natural or cultured pearls	25%	30%	60%	60%	35%	35%	60%	30%	35%	30%	30%	25%	40%	35%
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	25%	30%	60%	60%	35%	35%	60%	30%	35%	30%	30%	25%	40%	35%
71.17	Imitation jewellery:														
	Of base metal, whether or not plated with precious metal:														
7117.11.00	Cuff-links and studs	25%	30%	60%	60%	35%	35%	60%	30%	35%	30%	30%	25%	40%	35%
7117.19.00	Other	25%	30%	60%	60%	35%	35%	60%	30%	35%	30%	30%	25%	40%	35%
7117.90.00	Other	25%	30%	60%	60%	35%	35%	60%	30%	35%	30%	30%	25%	40%	35%
73.20	Springs and leaves for springs, of iron or steel.														
7320.10.00	Leaf-springs and leaves therefor:														
7320.10.10	For road motor vehicles	5%	20%	10%	10%	10%	10%	10%	10%	20%	25%	20%	5%	10%	20%
7320.20.00	Helical springs:														
7320.20.10	For road motor vehicles	5%	20%	10%	10%	10%	10%	10%	10%	20%	25%	20%	5%	10%	20%
7320.90.00	Other:														
7320.90.10	For road motor vehicles	5%	20%	10%	10%	10%	10%	10%	10%	20%	25%	20%	5%	10%	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.														
8302.30.00	Other mountings, fittings and similar articles suitable for motor vehicles	5%	20%	10%	10%	10%	10%	10%	10%	5%	25%	20%	5%	10%	20%
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.														

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:														
8407.33.00	Of a cylinder capacity exceeding 250cc but not exceeding 1000cc	5%	30%	10%	10%	10%	10%	10%	10%	20%	25%	30%	10%	5%	30%
8407.34.00	Of a cylinder capacity exceeding 1000cc	5%	30%	10%	10%	10%	10%	10%	10%	20%	25%	30%	10%	5%	30%
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).														
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	5%	30%	10%	10%	10%	10%	10%	10%	20%	25%	30%	10%	5%	30%
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08:														
8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines:														
8409.91.10	For road motor vehicles	5%	30%	10%	10%	10%	35%	10%	10%	20%	25%	30%	10%	5%	20%
8409.99.00	Other:														
8409.99.10	For road motor vehicles	5%	30%	10%	10%	10%	35%	10%	10%	20%	25%	30%	10%	5%	20%
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.														
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5%	30%	10%	10%	10%	10%	10%	10%	10%	30%	30%	10%	5%	20%
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.														
8421.23.10	Oil filters	5%	30%	30%	30%	30%	25%	30%	25%	20%	30%	30%	25%	25%	35%
8421.23.20	Petrol filters	25%	30%	30%	30%	30%	25%	30%	25%	20%	30%	30%	25%	25%	35%
8421.31.00	Intake air filters for internal combustion engines	25%	30%	30%	30%	30%	25%	30%	25%	20%	30%	30%	25%	25%	35%

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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).														
8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks:														
8483.10.10	For road motor vehicle engines	5%	30%	10%	10%	10%	10%	10%	10%	20%	30%	10%	10%	5%	20%
8483.20.00	Bearing housings, incorporating ball or roller bearings:														
8483.20.10	For road motor vehicle engines	5%	30%	10%	10%	10%	10%	10%	10%	20%	30%	10%	10%	5%	20%
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:														
8483.30.10	For road motor vehicle engines	5%	30%	10%	10%	10%	10%	10%	10%	20%	30%	10%	10%	5%	20%
8483.40.00	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:														
8483.40.10	For road motor vehicle engines	5%	30%	10%	10%	10%	10%	10%	10%	20%	30%	10%	10%	5%	20%
8483.50.00	Flywheels and pulleys, including pulley blocks:														
8483.50.10	For road motor vehicle engines	5%	30%	10%	10%	10%	10%	10%	10%	20%	30%	10%	10%	5%	20%
ex8483.90.00	Parts:														
8483.90.10	For road motor vehicle engines	5%	30%	10%	10%	10%	10%	10%	10%	20%	30%	10%	10%	5%	20%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
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.														
8511.10.00	Sparking plugs	5%	30%	10%	10%	10%	35%	10%	10%	20%	30%	30%	10%	5%	10%
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	5%	30%	10%	10%	10%	35%	10%	10%	20%	30%	30%	10%	5%	20%
8511.30.00	Distributors; ignition coils	5%	30%	10%	10%	10%	35%	10%	10%	20%	30%	30%	10%	5%	20%
8511.40.00	Starter motors and dual purpose starter-generators	5%	30%	10%	10%	10%	35%	10%	10%	20%	30%	30%	10%	5%	20%
8511.50.00	Other generators	5%	30%	10%	10%	10%	35%	10%	10%	20%	30%	30%	10%	5%	20%
8511.80.00	Other equipment	5%	30%	10%	10%	10%	35%	10%	10%	20%	30%	30%	10%	5%	20%
8511.90.00	Parts	5%	30%	10%	10%	10%	35%	10%	10%	20%	30%	30%	10%	5%	10%
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defosters and demisters, of a kind used for cycles or motor vehicles:														
8512.20.00	Other lighting or visual signalling equipment	0%	30%	25%	10%	25%	25%	25%	25%	20%	30%	30%	25%	25%	25%
8512.30.00	Sound signalling equipment	0%	30%	25%	10%	25%	25%	25%	25%	20%	30%	30%	25%	25%	25%
8512.40.00	Windscreen wipers, defrosters and demisters	0%	30%	25%	10%	25%	35%	25%	25%	20%	30%	30%	25%	25%	25%
8518.40.00	Audio-frequency electric amplifiers	10%	30%	45%	45%	30%	35%	45%	30%	20%	30%	30%	35%	25%	35%
8519.20.10	Coin or disc-operated record-players	10%	30%	45%	45%	30%	35%	45%	30%	20%	30%	25%	35%	25%	35%
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.														
8521.10.00	Magnetic tape-type	10%	30%	30%	30%	25%	30%	30%	30%	20%	30%	25%	30%	25%	35%
8521.90.00	Other	10%	30%	30%	30%	25%	30%	30%	30%	20%	30%	25%	30%	25%	35%

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85.23	Discs, tapes, solid-state non-volatile storage devises "smart cards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.														
	Optical media:														
	Unrecorded:														
8523.41.10	Compact discs (CD's)	5%	30%	45%	45%	35%	35%	45%	30%	8%	30%	25%	35%	25%	35%
	Recorded:														
8523.49.10	Compact discs (CD's)	5%	30%	45%	45%	35%	35%	45%	30%	8%	30%	25%	35%	25%	35%
85.39	Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or intra-red lamps; arc-lamps.														
8539.10.00	Sealed beam lamp units	0%	30%	45%	45%	30%	35%	45%	30%	20%	30%	30%	35%	25%	35%
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.														
8543.70.20	Sound mixing units (equalisers) for domestic use	10%	30%	30%	30%	30%	30%	30%	30%	20%	30%	30%	30%	25%	35%
87.02	Motor vehicles for the transport of ten or more persons, including the driver														
8702.10.00	With compression-ignition internal combustion piston engine (diesel or semi-diesel):														
8702.10.21	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.10.22	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
8702.10.23	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.10.29	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.20.00	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:														
8702.20.21	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.20.22	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.20.23	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.20.29	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.30.00	With both spark-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:														
8702.30.21	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.30.22	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
8702.30.23	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.30.29	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8704.40.00	With only electric motor for propulsion														
8704.40.21	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8704.40.22	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8704.40.23	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8704.40.29	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.90.00	Other	5%	35%	10%	10%	10%	30%	10%	10%	5%	45%	35%	10%	10%	10%
8702.90.21	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.90.22	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.90.23	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
8702.90.29	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
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:														
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:														
8703.21.00	Of a cylinder capacity not exceeding 1000cc:														
8703.21.90	Other	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	20%
8703.22.00	Of a cylinder capacity exceeding 1000cc but not exceeding 1500cc:														
8703.22.90	Other	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	20%
8703.23.00	Of a cylinder capacity exceeding 1,500cc but not exceeding 3000cc:														
8703.23.20	Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	20%
8703.23.30	Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	20%
8703.23.40	Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.23.50	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.23.60	Of a cylinder capacity exceeding 2,500cc but not exceeding 3,000cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	20%
8703.24.00	Of a cylinder capacity exceeding 3000cc:														
8703.24.90	Other	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
8703.30.00	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):														
8703.31.00	Of a cylinder capacity not exceeding 1500cc:														
8703.31.90	Other	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.32.00	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc:														
8703.32.21	Other of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.32.22	Other of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.32.23	Other of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.32.24	Other of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.33.00	Of a cylinder capacity exceeding 2500cc:														
8703.33.90	Other	10%	35%	45%	45%	40%	35%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.90.00	Other	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.40.00	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	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
8703.50.00	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	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.60.00	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	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.70.00	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	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.80.00	Other vehicles, with only electric motor for propulsion	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.90.00	Other	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
87.04	Motor vehicles for the transport of goods.														
8704.10.00	Dumpers designed for off-highway use	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	5%	10%
	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):														
8704.21.00	g.v.w. not exceeding 5 tonnes:														
8704.21.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.22.00	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:														
8704.22.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.23.00	g.v.w. exceeding 20 tonnes:														

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
8704.23.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
	Other, with spark-ignition internal combustion piston engine:														
8704.31.00	g.v.w. not exceeding 5 tonnes:														
8704.31.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.32.00	g.v.w. exceeding 5 tonnes:														
8704.32.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.90.00	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.														
8708.10.00	Bumpers and parts thereof	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
	Other parts and accessories of bodies (including cabs):														
8708.21.00	Safety seat belts	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.29.00	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.30.00	Brakes and servo-brakes; parts thereof:														
8708.30.19	Other mounted brake linings	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.30.99	Other brakes, servo-brakes and parts thereof	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.40.00	Gear boxes and parts thereof:														
8708.40.90	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.50.00	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:														
8708.50.90	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.70.00	Road wheels and parts and accessories thereof:														
8708.70.90	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.80.00	Suspension systems and parts thereof (including shock-abosrbers):														
8708.80.90	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
	Other parts and accessories:														
8708.91.00	Radiators and parts thereof:														
8708.91.90	Other:	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:														
8708.92.90	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.93.00	Clutches and parts thereof:														
8708.93.90	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.94.00	Steering wheels, steering columns and steering boxes; parts thereof:														
8708.94.90	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.95.00	Safety airbags with inflator system; parts thereof	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.99.00	Other:														
8708.99.30	Compressed Natural Gas (CNG) Systems	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
8708.99.90	Other	0%	30%	30%	30%	30%	30%	30%	25%	20%	25%	30%	30%	25%	35%
90.06	Photographic(otherthancinematographic) cameras; photographicflashlightapparatus andflashbulbsotherthandischargelamps ofheading 85.39.														
9006.40.00	Instant print cameras	10%	25%	25%	25%	25%	25%	25%	25%	30%	25%	25%	25%	25%	25%
	Other cameras:														
9006.51.00	With a through-the-lens view-finder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	10%	25%	25%	25%	25%	25%	25%	25%	30%	25%	25%	25%	25%	25%
9006.52.00	Other, for roll film of a width less than 35 mm	10%	25%	25%	25%	25%	25%	25%	25%	30%	25%	25%	25%	25%	25%
9006.53.00	Other, for roll film of a width of 35 mm	10%	25%	25%	25%	25%	25%	25%	25%	30%	25%	25%	25%	25%	25%
9006.59.00	Other	10%	25%	25%	25%	25%	25%	25%	25%	30%	25%	25%	25%	25%	25%
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,electricallyoperated, whether ornotincorporatingastop-watchfacility:														
9101.11.00	With mechanical display only	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	40%	35%
9101.19.00	Other	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	40%	35%

TARIFF HEADING	DESCRIPTION OF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
	Other wrist-watches, whether or not incorporating a stop-watch facility:														
9101.21.00	With automatic winding	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	40%	35%
9101.29.00	Other	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	40%	35%
	Other:														
9101.91.00	Electrically operated	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	40%	35%
9101.99.00	Other	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	40%	35%
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:														
9102.11.00	With mechanical display only	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	25%	35%
9102.12.00	With opto-electronic display only	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	25%	35%
9102.19.00	Other	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	25%	35%
	Other wrist-watches, whether or not incorporating a stop-watch facility:														
9102.21.00	With automatic winding	10%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
9102.29.00	Other	10%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
	Other:														
9102.91.00	Electrically operated	10%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
9102.99.00	Other	10%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
91.03	Clocks with watch movements, excluding clocks of heading 9104.00.00.														
9103.10.00	Electrically operated	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
9103.90.00	Other	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
91.05	Other Clocks.														
	Alarm clocks:														
9105.11.00	Electrically operated	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
9105.19.00	Other	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
	Wall clocks:														
9105.21.00	Electrically operated	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
9105.29.00	Other	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
	Other:														
9105.91.00	Electrically operated	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
9105.99.00	Other	20%	25%	50%	50%	30%	30%	50%	30%	20%	25%	25%	30%	25%	35%
91.08	Watch movements, complete and assembled														
	Electrically operated:														
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated	25%	25%	40%	40%	30%	30%	50%	25%	20%	25%	25%	30%	25%	35%
9108.12.00	With opto-electronic display only	25%	25%	40%	40%	30%	30%	50%	25%	20%	25%	25%	30%	25%	35%
9108.19.00	Other	25%	25%	40%	40%	30%	30%	50%	25%	20%	25%	25%	30%	25%	35%
9108.20.00	With automatic winding	25%	25%	40%	40%	30%	30%	50%	25%	20%	25%	25%	30%	25%	35%
9108.90.00	Other	25%	25%	40%	40%	30%	30%	50%	25%	20%	25%	25%	30%	25%	35%
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:														
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	25%	25%	30%	40%	30%	30%	40%	25%	20%	25%	30%	30%	25%	35%
9110.12.00	Incomplete movements, assembled	25%	25%	30%	40%	30%	30%	40%	25%	20%	25%	30%	30%	25%	35%
9110.19.00	Rough movements	25%	25%	30%	40%	30%	30%	40%	25%	20%	25%	30%	30%	25%	35%
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.														
9113.10.00	Of precious metal or of metal clad with precious metal	25%	25%	60%	60%	25%	30%	50%	30%	30%	25%	25%	30%	40%	35%
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 9304.00.00	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%

TARIFF HEADING	DESCRIPTIONOF GOODS	CET RATE	ANT. AND BAR.	BAR.	BEL.	DOM	GREN	GUY.	JAM.	MONT	ST. K & N	SAINT LUCIA	ST. V & G	SUR	T & T
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).														
9303.10.00	Muzzle-loading firearms	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%
9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%
9303.30.00	Other sporting, hunting or target-shooting rifles	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%
9303.90.00	Other:														
9303.90.90	Other	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%
93.05	Parts and accessories of articles of headings 93.01 to 9304.00.00														
9305.10.00	Of revolvers or pistols	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%
9305.20.00	Of shotguns or rifles of heading 93.03:	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%
	Other:														
9305.91.00	Of military weapons of heading 93.01	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%
9305.99	Other	25%	70%	70%	70%	45%	35%	70%	30%	30%	70%	70%	35%	25%	35%

LIST D

PARTS I AND II

ADDITIONAL ITEMS IN RESPECT

OF WHICH SUSPENSION

OF THE CET UNDER ARTICLE 83

OF THE REVISED TREATY

HAS BEEN GRANTED TO ST KITTS

AND NEVIS, OTHER OECS

MEMBER STATES AND BELIZE WITH

THE ACTUAL RATES TO BE

APPLIED BY THOSE MEMBER STATES

LIST D

PART I

PRODUCTS OF TARIFF HEADINGS ex 73.21, ex 84.18 AND ex 85.16 FOR WHICH SUSPENSION OF THE CET UNDER ARTICLE 83 OF THE REVISED TREATY HAS BEEN GRANTED TO BELIZE FOR AN UNSPECIFIED PERIOD

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	CET RATE	RATE TO BE APPLIED BY BELIZE
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:		
7321.11.00	For gas fuel or for both gas and other fuels:		
7321.11.10	Stoves and ranges	30%/35%	Free
7321.12.00	For liquid fuel:		
7321.12.10	Stoves and ranges	30%/35%	Free
7321.19.00	Other, including appliances for solid fuel:		
7321.19.10	Stoves and ranges	30%/35%	Free
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
	Refrigerators, household type:		
8418.21.00	Compression-type:		
8418.21.10	Frost free, electrical	30%/35%	Free

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	CET RATE	RATE TO BE APPLIED BY BELIZE
8418.21.20	Other, electrical	30%/35%	Free
8418.21.30	Non-electrical	30%/35%	Free
8418.29.00	Other:		
8418.29.10	Electrical	30%/35%	Free
8418.29.20	Non-electrical	30%/35%	Free
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.		
8516.60.10	Stoves and cookers	30%/35%	Free

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PART II

PRODUCTS OF TARIFF HEADINGS EX 30.03 AND EX 30.04 (MEDICAMENTS) FOR WHICH SUSPENSION OF THE CET UNDER ARTICLE 83 OF THE REVISED TREATY HAS BEEN GRANTED TO ST. KITTS AND NEVIS, OTHER OECS MEMBER STATES AND BELIZE[1]

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	CET RATE	RATE TO BE APPLIED BY		
			ST KITTS AND NEVIS	OTHER OECS	BELIZE
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.				
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
3003.10.10	Ampicillin (capsules or oral suspension)	15%	Free	10%	Free
3003.10.20	Amoxicillin (capsules or oral suspension)	15%	Free	10%	Free
3003.20.00	Containing other antibiotics:				
3003.20.10	Tetracycline (capsules or skin ointment)	15%	Free	10%	Free
3003.20.20	Chloramphenicol (capsules, oral suspension or optic drops)	15%	Free	10%	Free
3003.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	Free	10%	Free

[1] The COTED agreed that these rates are to be reviewed at the expiration of two years following their entry into operation.

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	CET RATE	RATE TO BE APPLIED BY		
			ST KITTS AND NEVIS	OTHER OECS	BELIZE
3003.20.40	Nystatin (skin cream or skin ointment)	15%	Free	10%	Free
3003.90.00	Other:				
3003.90.20	Prescription drugs containing vitamins A,D_1,D_2,D_3 and injectibles or other products of heading 29.36	15%	10%	10%	15%
3003.90.30	Other vitamins	15%	10%	10%	15%
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	10%	10%	15%
3003.90.50	Other analgesics	15%	10%	10%	15%
3003.90.60	Sulpha drugs	15%	Free	10%	15%
3003.90.70	Cough and cold preparations; antacids	15%	10%	10%	15%
3003.90.80	GrSalbutamol, ephedrine, theophylline, ephedrine HCL phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	10%	10%	15%
3003.90.90	Other	15%	10%	10%	15%
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.				

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	CET RATE	RATE TO BE APPLIED BY		
			ST KITTS AND NEVIS	OTHER OECS	BELIZE
3004.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomysins or their derivatives:				
3004.10.10	Ampicillin (capsules or oral suspension)	15%	Free	10%	Free
3004.10.20	Amoxicillin (capsules or oral suspension)	15%	Free	10%	Free
3004.20.00	Containing other antibiotics:				
3004.20.10	Tetracycline (capsules or skin ointment)	15%	Free	10%	Free
3004.20.20	Chloramphenicol (capsules, oral suspension optic drops)	15%	Free	10%	Free
3004.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	Free	10%	Free
3004.20.40	Nystatin (skin cream or skin ointment)	15%	Free	10%	Free
3004.50.00	Other medicaments containing vitamins or other products of heading 29.36:				
3004.50.10	Prescription drugs containing vitamins A,D_1,D_2, D_3 and injectibles	15%	10%	10%	15%
3004.50.90	Other vitamins	15%	10%	10%	15%
3004.90.00	Other:				
3004.90.20	Paracetamol, aspirin, caffeine, codeine, ibuprofen or indomethacin	15%	10%	10%	15%
3004.90.30	Other analgesics	15%	10%	10%	15%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	CET RATE	RATE TO BE APPLIED BY		
			ST KITTS AND NEVIS	OTHER OECS	BELIZE
3004.90.40	Sulpha drugs	15%	Free	10%	15%
3004.90.50	Cough and cold preparations; antacids	15%	10%	10%	15%
3004.90.60	Salbutamol, ephedrine, theophylline, ephedrine HCL phenobarbitone, chlorpheniramine maleate; propanolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	10%	10%	15%
3004.90.90	Other	15%	10%	10%	15%

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Made by the Minister this 30th day of August, 2019.

MIA AMOR MOTTLEY
Minister Responsible for Finance