BARBADOS

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Statutory Instrument

S.I. 2023 No. 69

Customs Act

Act 2021-34

CUSTOMS TARIFF (AMENDMENT) ORDER, 2023

The Minister, in exercise of the powers conferred on him by section 86 of the *Customs Act*, makes the following Order:

1. This Order may be cited as the *Customs Tariff (Amendment) Order, 2023*.

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. The import duty rates for the

(a) Economic Partnership Agreement with the European Union are set out in the *Economic Partnership Agreement (Agreement between the Caribbean Community, the Dominican Republic and the European Community and its Member States) Act* (Act 2014-11); and

(b) Economic Partnership Agreement with the United Kingdom of Great Britain and Northern Ireland are set out in the *Economic Partnership Agreement (Agreement between the Caribbean Community, the Dominican Republic and the United Kingdom of Great Britain and Northern Ireland) Act* (Act 2019-53).

6. 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 2022 EDITION OF THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM (HS)

Final Version

Approved at Fifty-Third Meeting of the Council for Trade and Economic Development on 24 November 2021 to take effect from 1 April 2022

CARIBBEAN COMMUNITY SECRETARIAT

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GENERAL NOTE

The Common External Tariff (CET) of the Caribbean Community established by decision of the Council for Trade and Economic Development (COTED) contains:

- General Note
- Abbreviations and Symbols
- About the Harmonized System
- General Rules of Interpretation of the Harmonized System
- General Rules of Interpretation explained
- Schedule of Rates of the Common External Tariff of the Caribbean Community
- List of Conditional Duty Exemptions

- **PART II - LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS**

LIST A - Items on which suspension of the CET under Article 32 of the Common Market Annex has been granted for an indefinite period subject to review by Council, with the rates to be applied by Member States

LIST C - Items in respect of which minimum rates have been agreed showing the actual rates to be applied by Individual Member States

LIST D – 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.

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

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

SCHEDULE I - List of Conditions to be Complied with as Provided under Article 84 of

the Annex to the Treaty and the Rules Regarding Community Origin

The classification structure of the Schedule of Rates is based on the 2022 seventh 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, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefor 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 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 the 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 the 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 referred to as the "Harmonized System" or "HS", is a multipurpose 6-digit international commodity classification system used by governments, 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 negotiations (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 indispensable tool in international trade. It offers uniformity in the treatment of goods from one country to another, for example -

- traders 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 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.

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 provision 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 therefore be classified in accordance with Rule 1.

(a) 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 (b).

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 orsubstances 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 Sub-headings 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.

THE SCHEDULE OF RATES OF THE COMMON EXTERNAL TARIFF

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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
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76. Aluminium and articles thereof
77. (*Reserved for possible future use in the Harmonized System*)
78. Lead and articles thereof
79. Zinc and articles thereof
80. Tin and articles thereof
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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.

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

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

CHAPTER I

LIVE ANIMALS

Note.

This Chapter covers all live animals except:

1. (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.

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	EPA	INSPECTION FEE	VAT	UNIT	SITC REV 4
01.01		**Live horses, asses, mules and hinnies.**						
		- Horses:						
0101.21	00	- - Pure-bread breeding animals	Free	Free	$20.00 each	17.5%	kg/u	001.53
		- - Other:						
0101.29	10	- - - Race horses, not for breeding	45%	45%	$20.00 each	17.5%	kg/u	001.521
0101.29	90	- - - Other	40%	40%	$20.00 each	17.5%	kg/u	001.522
		- Asses:						
0101.30	10	- - - Pure-bred breeding animals	Free	Free	$15.00 each	17.5%	kg/u	001.541
0101.30	90	- - - Other	40%	40%	$15.00 each	17.5%	kg/u	001.549
0101.90	00	- Other						
0101.90	00.10	- -Mule	40%	40%	$20.00 each	17.5%	kg/u	001.55
0101.90	00.90	- -Other	40%	40%	$10.00 each	17.5%	kg/u	001.55
01.02		**Live bovine animals**.						
		- Cattle:						
		- - Pure-bread breeding animals:						
0102.21	10	- - - Bulls	Free	Free	$15.00 each	17.5%	kg/u	001.111
0102.21	20	- - - Cows	Free	Free	$15.00 each	17.5%	kg/u	001.112
		- - Other:						
0102.29	10	- - - Bulls, for breeding	Free	Free	$15.00 each	17.5%	kg/u	001.191
0102.29	20	- - - Bulls, for rearing, weighing not more than 270 kg	Free	Free	$15.00 each	17.5%	kg/u	001.192
0102.29	30	- - - Other bulls	40%	40%	$15.00 each	17.5%	kg/u	001.193
0102.29	40	- - - Cows, for breeding	Free	Free	$15.00 each	17.5%	kg/u	001.194
0102.29	50	- - - Cows, for rearing, weighing not more than 270 kg	Free	Free	$15.00 each	17.5%	kg/u	001.195
0102.29	60	- - - Other cows	40%	40%	$15.00 each	17.5%	kg/u	001.196
		- Buffalo:						
0102.31	00	- - Pure-bred breeding animals	Free	Free	$10.00 each	17.5%	kg/u	001.113
0102.39	00	- - Other	40%	40%	$10.00 each	17.5%	kg/u	001.197
0102.90	00	- Other	40%	40%	$10.00 each	17.5%	kg/u	001.199
01.03		**Live swine.**						
0103.10	00	- Pure bred breeding animals	Free	Free	$10.00 each	17.5%	kg/u	001.31
		- Other:						
		- - Weighing less than 50 kg:						
0103.91	10	- - - For breeding	Free	Free	$10.00 each	17.5%	kg/u	001.391
0103.91	90	- - - Other	40%	40%	$10.00 each	17.5%	kg/u	001.392
		- - Weighing 50 kg or more:						
0103.92	10	- - - For breeding	Free	Free	$10.00 each	17.5%	kg/u	001.393
0103.92	90	- - - Other	40%	40%	$10.00 each	17.5%	kg/u	001.399
01.04		**Live sheep and goats.**						
		- Sheep:						
0104.10	10	- - - For breeding	Free	Free	$10.00 each	17.5%	kg/u	001.211
0104.10	20	- - - For rearing	40%	40%	$10.00 each	17.5%	kg/u	001.212
0104.10	90	- - - Other	40%	40%	$10.00 each	17.5%	kg/u	001.219
		- Goats:						

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EP A	INSPECTION FEE	VAT	UNIT	SITC REV 4
0104.20	10	- - - For breeding	Free	Free	$10.00 each	17.5%	kg/u	001.221
0104.20	20	- - - For rearing	40%	19%	$10.00 each	17.5%	kg/u	001.222
0104.20	90	- - - Other	40%	19%	$10.00 each	17.5%	kg/u	001.229
01.05		**Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.**						
		- Weighing not more than 185 g:						
		- - Fowls of the species *Gallus domesticus:*						
0105.11	10	- - - For breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.411
0105.11	20	- - - For rearing	184%	184%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.412
0105.11	90	- - - Other	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4182
		- - Turkeys:						
0105.12	10	- - - For breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.413
0105.12	20	- - - For rearing	184%	184%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.414
0105.12	90	- - - Other	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4182
		- - Ducks:						
0105.13	10	- - - For breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4151
0105.13	20	- - - For rearing	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4161
0105.13	90	- - - Other	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4191
		- - Geese:						
0105.14	10	- - - For breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4152
0105.14	20	- - - For rearing	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4162
0105.14	90	- - - Other	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4192
		- - Guinea fowls:						
0105.15	10	- - - For breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4153
0105.15	20	- - - For rearing	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4163
0105.15	90	- - - Other	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4193
		- Other:						
		- - Fowls of the species *Gallus domesticus* :						
0105.94	10	- - - Cocks for breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.491
0105.94	20	- - - Cocks for rearing	184%	184%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.492
0105.94	30	- - - Hens for breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.493
0105.94	40	- - - Hens for rearing	184%	184%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.494
0105.94	90	- - - Other	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.495
		- - Other:						
0105.99	10	- - - For breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4991
0105.99	20	- - - For rearing	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4992
0105.99	90	- - - Other	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.4999
01.06		**Other live animals.**						
		- Mammals:						
		- - Primates:						
0106.11	10	- - - Monkeys	40%	40%	$10 each or $35 per batch > 3	17.5%	kg/u	001.9111

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EP A	INSPECTION FEE	VAT	UNIT	SITC REV 4
0106.11	90	- - - Other	40%	40%	$10 each or $35 per batch > 3	17.5%	kg/u	001.9119
0106.12	00	- - Whales, dolphins and porpoises (mammals of the order *Cetacea*); manatees and dugongs (mammals of the order *Sirenia*); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	40%	40%	$10 each or $35 per batch > 3	17.5%	kg/u	001.915
0106.13	00	- - Camels and other camelids (*Camelidae*)	40%	40%	$10 each or $35 per batch > 3	17.5%	kg/u	001.916
0106.14	00	- - Rabbits and hares	40%	40%	$10 each or $35 per batch > 3	17.5%	kg/u	001.917
		- - Other:						
0106.19	10	- - - Dogs	40%	40%	$15 each	17.5%	kg/u	001.913
0106.19	20	- - - Cats	40%	40%	$10 each	17.5%	kg/u	001.914
0106.19	90	- - - Other	40%	40%	$10 each or $35 per batch > 3	17.5%	kg/u	001.919
		- Reptiles (including snakes and turtles):			$10 each or $35 per batch > 3	17.5%		
0106.20	10	- - - Turtles	40%	40%	$10 each or $35 per batch > 3	17.5%	kg/u	001.921
0106.20	90	- - - Other	40%	40%	$10 each or $35 per batch > 3	17.5%	kg/u	001.929
		- Birds:						
0106.31	00	- - Birds of prey	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.931
0106.32	00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.932
0106.33	00	- - Ostriches; emus (*Dromaius novaehollandiae*)	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.934
		- - Other:				17.5%		
0106.39	10	- - - Pigeons	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.933
0106.39	90	- - - Other birds	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.939
		- Insects:						
		- - Bees:						
0106.41	10	- - - Bees for breeding	Free	Free	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.991
0106.41	90	- - - Other bees	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.992
0106.49	00	- - Other	40%	40%	$30 per batch =< 3 $35 > 3	17.5%	kg/u	001.993
0106.90	00	- Other	40%	40%	$30 per batch =< 3 $35 > 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) Edible, non-living insects (heading 04.10);

   (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
02.01		**Meat of bovine animals, fresh or chilled.**					
0201.10	00	- Carcasses and half-carcasses	30%	30%	17.5%	kg	011.111
		- Other cuts with bone in:					
0201.20	10	- - - Brisket	30%	30%	17.5%	kg	011.112
0201.20	90	- - - Other	30%	30%	17.5%	kg	011.119
		- Boneless:					
0201.30	10	- - - Tenderloin	30%	30%	17.5%	kg	011.121
0201.30	20	- - - Sirloin	30%	30%	17.5%	kg	011.122
0201.30	30	- - - Minced (Ground)	30%	30%	0.0%	kg	011.123
0201.30	90	- - - Other	30%	30%	17.5%	kg	011.129
02.02		**Meat of bovine animals, frozen**.					
0202.10	00	- Carcasses and half-carcasses	30%	30%	17.5%	kg	011.211
		- Other cuts with bone in:					
0202.20	10	- - - Brisket	30%	30%	17.5%	kg	011.212
0202.20	90	- - - Other	30%	30%	17.5%	kg	011.219
		- Boneless:					
0202.30	10	- - - Tenderloin	30%	30%	17.5%	kg	011.221
0202.30	20	- - - Sirloin	30%	30%	17.5%	kg	011.222
0202.30	30	- - - Minced (Ground)	30%	30%	0.0%	kg	011.223
0202.30	90	- - - Other	30%	30%	17.5%	kg	011.229
02.03		**Meat of swine, fresh chilled or frozen.**					
		- Fresh or chilled:					
0203.11	0	- - Carcasses and half-carcasses	184%	184%	0.0%	kg	012.211
0203.12	0	- - Hams, shoulders and cuts thereof with bone in	184%	184%	17.5%	kg	012.212
0203.19	0	- - Other					
0203.19	00.10	- - Spare ribs	40%	40%	17.5%	kg	012.219
0203.19	00.90	- - Other	184%	184%	17.5%	kg	012.219
		- Frozen:					
0203.21	00	- - Carcasses and half-carcasses	184%	184%	0.0%	kg	012.221
0203.22	00	- - Hams, shoulders and cuts thereof with bone in	184%	184%	17.5%	kg	012.222
0203.29	00	- - Other					
0203.29	00.10	- - Spare ribs	40%	40%	17.5%	kg	012.229
0203.29	00.90	- - Other	184%	184%	17.5%	kg	012.229
02.04		**Meat of sheep or goats, fresh, chilled or frozen**.					
0204.10	00	- Carcasses and half-carcasses of lamb, fresh or chilled	Free	Free	17.5%	kg	012.111
		- Other meat of sheep, fresh or chilled:			17.5%		
0204.21	00	- - Carcasses and half-carcasses	Free	Free	17.5%	kg	012.112
0204.22	00	- - Other cuts with bone in	Free	Free	0.0%	kg	012.113
0204.23	00	- - Boneless	Free	Free	0.0%	kg	012.114
0204.30	00	- Carcasses and half-carcasses of lamb, frozen	Free	Free	17.5%	kg	012.121
		- Other meat of sheep, frozen:					
0204.41	00	- - Carcasses and half-carcasses	Free	Free	17.5%	kg	012.122
0204.42	00	- - Other cuts with bone in	Free	Free	0.0%	kg	012.123
0204.43	00	- - Boneless	Free	Free	0.0%	kg	012.124

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0204.50	00	- Meat of goats	Free	Free	0.0%	kg	012.13
0205.00	00	**Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.**	40%	Free	17.5%	kg	012.4
02.06		**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.**					
0206.10	00	- Of bovine animals, fresh or chilled	5%	Free	17.5%	kg	012.51
		- Of bovine animals, frozen:					
0206.21	00	- - Tongues	5%	Free	0.0%	kg	012.521
0206.22	00	- - Livers	5%	Free	0.0%	kg	012.522
0206.29	00	- - Other	5%	Free	0.0%	kg	012.529
0206.30	00	- Of swine, fresh or chilled	5%	Free	17.5%	kg	012.53
		- Of swine frozen:					
0206.41	00	- - Livers	5%	Free	0.0%	kg	012.541
		- - Other:					
0206.49	10	- - - Pig trotters	5%	Free	0.0%	kg	012.542
0206.49	90	- - - Other	5%	Free	0.0%	kg	012.549
0206.80	00	- Other, fresh or chilled	5%	Free	17.5%	kg	012.55
0206.90	00	- Other, frozen	5%	Free	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	- - Not cut in pieces, fresh or chilled	184%	184%	0.0%	kg	012.311
0207.12	00	- - Not cut in pieces, frozen	184%	184%	17.5%	kg	012.321
0207.13	00	- - Cuts and offal, fresh or chilled					
0207.13	00.10	- - - Cuts, fresh or chilled	184%	184%	0.0%	kg	012.341
0207.13	00.11	- - - Offal,, fresh or chilled	40%	40%	0.0%	kg	012.341
		- - Cuts and offal, frozen:					
0207.14	10	- - - Backs and necks	40%	40%	0.0%	kg	012.351
0207.14	20	- - - Wings	184%	184%	0.0%	kg	012.352
0207.14	30	- - - Livers	40%	40%	0.0%	kg	012.353
0207.14	40	- - - Legs	184%	184%	0.0%	kg	012.353
0207.14	50	- - - Thighs	184%	184%	0.0%	kg	012.353
0207.14	60	- - - Breast	184%	184%	0.0%	kg	012.353
0207.14	70	- - - Quarters	184%	184%	0.0%	kg	012.353
0207.14	80	- - - Mechanically Deboned/Comminuted/Separated	184%	184%	0.0%	kg	012.353
0207.14	90	- - - Other	184%	184%	0.0%	kg	012.359
		- Of turkeys:					
0207.24	00	- - Not cut in pieces, fresh or chilled	184%	184%	0.0%	kg	012.312
0207.25	00	- - Not cut in pieces, frozen	184%	184%	0.0%	kg	012.322
0207.26	00	- - Cuts and offal, fresh or chilled	184%	184%	0.0%	kg	012.342
		- - Cuts and offal, frozen:					
0207.27	10	- - - Backs, necks and wings					
0207.27	10.10	- - - Wings	110%	110%	0.0%	kg	012.355
0207.27	10.20	- - - Backs	40%	40%	0.0%	kg	012.355
0207.27	10.30	- - -Necks	40%	40%	0.0%	kg	012.355
0207.27	90	- - - Other	184%	184%	0.0%	kg	012.356
		- Of ducks:					
0207.41	00	- - Not cut in pieces, fresh or chilled	40%	40%	17.5%	kg	012.314
0207.42	00	- - Not cut in pieces, frozen	40%	40%	17.5%	kg	012.324
0207.43	00	- - Fatty livers, fresh or chilled	40%	40%	17.5%	kg	012.331
0207.44	00	- - Other, fresh or chilled	40%	40%	17.5%	kg	012.344

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0207.45	00	- - Other, frozen	40%	15%	17.5%	kg	012.357
		- Of geese:					
0207.51	00	- - Not cut in pieces, fresh or chilled	40%	15%	17.5%	kg	012.315
0207.52	00	- - Not cut in pieces, frozen	40%	15%	17.5%	kg	012.325
0207.53	00	- - Fatty livers, fresh or chilled	40%	15%	17.5%	kg	012.332
0207.54	00	- - Other, fresh or chilled	40%	15%	17.5%	kg	012.345
0207.55	00	- - Other, frozen	40%	15%	17.5%	kg	012.358
0207.60	00	- Of guinea fowl	40%	40%	17.5%	Kg	012.346
02.08		**Other meat and edible meat offal, fresh, chilled or frozen.**					
0208.10	00	- Of rabbits or hares	40%	Free	17.5%	kg	012.91
0208.30	00	- Of primates	40%	Free	17.5%	kg and u	012.992
0208.40	00	- Of whales, dolphins and porpoises mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	40%	Free	17.5%	kg	012.993
0208.50	00	- Of reptiles (including snakes and turtles)	40%	Free	17.5%	kg	012.994
0208.60	00	- Of camels and other camelids (*Camelidae*)	40%	40%	17.5%	kg	012.996
		- Other:					
0208.90	10	- - - Edible meat offal	40%	Free	17.5%	kg	012.995
0208.90	20	- - - Frogs' legs	40%	Free	17.5%	kg	012.997
0208.90	90	- - - Other	40%	Free	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	- Of pigs (spek)	5%	Free	17.5%	kg	411.311
0209.90	00	- Other	5%	Free	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	- - Hams, shoulders and cuts thereof, with bone in	184%	184%	17.5%	kg	016.11
		- - Bellies (streaky) and cuts thereof:					
0210.12	10	- - - Bacon	184%	184%	17.5%	kg	016.121
0210.12	90	- - - Other	20%	20%	17.5%	kg	016.129
		- - Other:					
0210.19	10	- - - Salted or in brine	5%	Free	17.5%	kg	016.191
0210.19	90	- - - Other	20%	20%	17.5%	kg	016.199
		- Meat of bovine animals:					
0210.20	10	- - - Salted or in brine	5%	Free	17.5%	kg	016.811

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0210.20	20	- - - Dried	20%	20%	17.5%	kg	016.812
0210.20	30	- - - Smoked	20%	20%	17.5%	kg	016.813
		- Other, including edible flours and meals of meat or meat offal:					
0210.91	00	- - Of primates	20%	20%	17.5%	kg	016.891
0210.92	00	- - Of whales, dolphins and porpoises mammals of the order *Cetacea*); of manatees and dugongs (mammals of the order *Sirenia*); of seals, sea lions and walruses (mammals of the suborder *Pinnipedia*)	20%	20%	17.5%	kg	016.892
0210.93	00	- - Of reptiles (including snakes and turtles)	20%	20%	17.5%	kg	016.893
		- - Other:					
0210.99	10	- - - Of poultry, salted in brine, dried or smoked					
0210.99	10.10	- - - Of turkey, cured or smoked	184%	184%	17.5%	kg	016.8991
0210.99	10.20	- - - Of the species Gallus Domesticus, cured or smoked	184%	184%	17.5%	kg	016.8991
0210.99	10.90	- - - Of other poultry, salted in brine, dried or smoked	20%	20%	17.5%	kg	016.8991
0210.99	90	- - - Other	20%	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.

3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (Headings 03.09).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
03.01		**Live Fish**					
		- Ornamental fish:					
		- - Freshwater:					
0301.11	10	- - - For breeding	Free	Free	17.5%	kg/ea	034.1111
0301.11	90	- - - Other	40%	40%	17.5%	kg/ea	034.1121
		- - Other:					
0301.19	10	- - - For breeding	Free	Free	17.5%	kg/ea	034.1119
0301.19	90	- - - Other	40%	40%	17.5%	kg/ea	034.1129
		- Other live fish:					
0301.91	00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	See table	17.5%	kg	034.113
0301.92	00	- - Eels (Anguilla spp.)	40%	See table	17.5%	kg	034.114
0301.93	00	-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)”	40%	See table	17.5%	kg	
0301.94	00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	40%	40%	17.5%	kg	034.117
0301.95	00	- - Southern bluefin tunas (Thunnus maccoyii)	40%	40%	17.5%	kg	034.118
		- - Other:			17.5%		
0301.99	10	- - - For breeding	Free	Free	17.5%	kg	034.1191
0301.99	90	- - - Other	40%	40%	17.5%	kg	034.1199
03.02		**Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04**					
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:					
0302.11	00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	40%	17.5%	kg	034.121
0302.13	00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus (rhodurus)	40%	40%	17.5%	kg	034.1221
0302.14	00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	40%	17.5%	kg	034.1222
0302.19	00	- - Other	40%	40%	17.5%	kg	034.129
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0302.21	00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	40%	40%	17.5%	kg	034.131
0302.22	00	- - Plaice (Pleuronectes platessa)	40%	40%	17.5%	kg	034.132
0302.23	00	- - Sole (Solea spp.)	40%	40%	17.5%	kg	034.133
0302.24	00	- - Turbots (Psetta maxima)	40%	40%	17.5%	kg	034.134
0302.29	00	- - Other	40%	40%	17.5%	kg	034.139
		- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99:					
		- - Albacore or longfinned tunas (Thunnus alalunga):					
0302.31	10	- - - For processing	Free	Free	17.5%	kg	034.141
0302.31	90	- - - Other	40%	40%	17.5%	kg	034.142
		- - Yellowfin tunas (Thunnus albacares):					
0302.32	10	- - - For processing	Free	Free	0.0%	kg	034.143
0302.32	90	- - - Other	145%	145%	0.0%	kg	034.144
0302.33	00	- - Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	40%	40%	17.5%	kg	034.145
0302.34	00	- - Bigeye tunas (Thunnus obesus)	40%	40%	17.5%	kg	034.146
0302.35	00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	40%	40%	17.5%	kg	034.147
0302.36	00	- - Southern bluefin tunas (Thunnus maccoyii)	40%	40%	17.5%	kg	034.148
0302.39	00	- - Other	40%	40%	17.5%	kg	034.149
		- 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-headings 0302.91 to 0302.99:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Herrings (Clupea harengus, Clupea pallasii):					
0302.41	10	- - - For processing	Free	Free	17.5%	kg	034.151
0302.41	20	- - - Other	40%	40%	0.0%	kg	034.152
0302.42	00	- - Anchovies (Engraulis spp.)	40%	40%	17.5%	kg	034.1871
		- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) :					
0302.43	10	- - - For processing	Free	Free	17.5%	kg	034.153
0302.43	90	- - - Other	40%	40%	17.5%	kg	034.159
		- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus):					
0302.44	10	- - - For processing	145%	145%	0.0%	kg	034.171
0302.44	90	- - - Other	40%	40%	0.0%	kg	034.179
0302.45	00	- - Jack and horse mackerel (Trachurus spp.)	40%	40%	17.5%	kg	034.1872
0302.46	00	- - Cobia (Rachycentron canadum)	40%	40%	17.5%	kg	034.1873
0302.47	00	- - Swordfish (Xiphias gladius)	145%	145%	0.0%	kg	034.185
		- Other:					
0302.49	10	- - - Alewives and saithe, for processing	Free	Free	17.5%	kg	034.186
0302.49	90	- - - Other					
0302.49	90.10	- - - Marlin, Sailfish, Spearfish	145%	145.0%	0.0%	kg	034.1879
0302.49	90.90	- - - Other	40%	40.0%	17.5%	kg	034.1879
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99:					
		- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus):					
0302.51	10	- - - For processing	Free	Free	17.5%	kg	034.161
0302.51	90	- - - Other	40%	40%	0.0%	kg	034.169
		- - Haddock (Melanogrammus aeglefinus):					
0302.52	10	- - - For processing	Free	Free	0.0%	kg	034.1811
0302.52	90	- - - Other	40%	40%	0.0%	kg	034.1819
0302.53	00	- - Coalfish (Pollachius virens)	40%	40%	17.5%	kg	034.182
		- - Hake (Merluccius spp., Urophycis spp.):					
0302.54	10	- - - For processing	Free	Free	17.5%	kg	034.18912
0302.54	90	- - - Other	40%	40%	17.5%	kg	034.18913
		- - Alaska Pollock (Theragra chalcogramma):					
0302.55	10	- - - For processing	Free	Free	17.5%	kg	034.18914
0302.55	90	- - - Other	40%	40%	17.5%	kg	034.18915
0302.56	00	- - Blue whitings (Micromesistius poutassou, Micromesistius australis)	40%	40%	17.5%	kg	034.1874
0302.59	00	- - Other	40%	40%	17.5%	kg	034.1875

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- 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 subheadings 0302.91 to 0302.99:					
0302.71	00	- - Tilapias (Oreochromis spp.)	40%	40%	17.5%	kg	034.1876
0302.72	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	40%	17.5%	kg	034.1877
0302.73	00	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	40%	40%	17.5%	kg	034.1878
0302.74	00	- - Eels (Anguilla spp.)	40%	40%	17.5%	kg	034.184
0302.79	00	- - Other	40%	40%	17.5%	kg	034.1879
		- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:					
0302.81	00	- - Dogfish and other sharks	40%	40%		kg	034.183
0302.82	00	- - Rays and skates (Rajidae)	40%	40%		kg	034.18881
0302.83	00	- - Toothfish (Dissostichus spp.)	40%	40%		kg	034.186
0302.84	00	- - Seabass (Dicentrarchus spp.)	40%	40%		kg	034.1882
0302.85	00	- - Seabream (Sparidae)	40%	40%		kg	034.1883
		- - Other:					
0302.89	10	- - - Alewives and saithe, for processing	Free	Free	17.5%	kg	034.18911
0302.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahi-mahi, dorado) and bangamary				kg	034.1892
0302.89	20.10	- - - Flying fish	145%	145%	0.0%	kg	034.1892
0302.89	20.90	- - - Other	40%	40%	17.5%	kg	034.1892
0302.89	30	- - - Flying fish	145%	145%	17.5%	kg	034.1893
0302.89	90	- - - Other	40%	40%	17.5%	kg	034.1899
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:					
0302.91	00	- - Livers, roes and milt	40%	40%	17.5%	kg	034.191
0302.92	00	- - Shark fins	40%	40%	17.5%	kg	034.192
		- - Other:					
0302.99	10	- - - For processing	Free	Free	17.5%	kg	034.1991
0302.99	90	- - - Other	40%	40%	17.5%	kg	034.1999
03.03		**Fish, frozen, excluding fish fillets and other fish meat of heading 03.04**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:					
0303.11	00	- - Sockeye salmon (red salmon) (Oncorhynchus nerka)	40%	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%	40%	17.5%	kg	034.2119
0303.13	00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	40%	17.5%	kg	034.213
0303.14	00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	40%	17.5%	kg	034.212
0303.19	00	- - Other	40%	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 subheadings 0303.91 to 0303.99:					
0303.23	00	- - Tilapias (Oreochromis spp.)	40%	40%	17.5%	kg	034.2881
0303.24	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	40%	17.5%	kg	034.2882
0303.25	00	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	40%	40%	17.5%	kg	034.2883
0303.26	00	- - Eels (Anguilla spp.)	40%	40%	17.5%	kg	034.286
0303.29	00	- - Other	40%	40%	17.5%	kg	034.2884
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99:					
0303.31	00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus stenolepis)	40%	40%	17.5%	kg	034.221
0303.32	00	- - Plaice (Pleuronectes platessa)	40%	40%	17.5%	kg	034.222

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0303.33	00	- - Sole (Solea spp.)	40%	40%	17.5%	kg	034.223
0303.34	00	- - Turbots (Psetta maxima)	40%	40%	17.5%	kg	034.224
0303.39	00	- - Other	40%	40%	17.5%	kg	034.229
		- Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99:					
		- - Albacore or longfinned tunas (Thunnus alalunga):					
0303.41	10	- - - For processing	Free	Free	17.5%	kg	034.231
0303.41	90	- - - Other	40%	40%	17.5%	kg	034.232
		- - Yellowfin tunas (Thunnus albacares):					
0303.42	10	- - - For processing	Free	Free	17.5%	kg	034.233
0303.42	90	- - - Other	145%	145%	17.5%	kg	034.234
0303.43	00	- - Skipjack tuna (stripe-bellied bonito) (Katuwonus pelamis)	40%	40%	17.5%	kg	034.235
0303.44	00	- - Bigeye tunas (Thunnus obesus)	40%	40%	17.5%	kg	034.236
0303.45	00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	40%	40%	17.5%	kg	034.237
0303.46	00	- - Southern bluefin tunas (Thunnus maccoyii)	40%	40%	17.5%	kg	034.238
0303.49	00	- - Other	40%	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 subheadings 0303.91 to 0303.99:					
		- - Herrings (Clupea harengus, Clupea pallasii):					
0303.51	10	- - - For processing	Free	Free	17.5%	kg	034.241
0303.51	90	- - - Other	40%	40%	17.5%	kg	034.242

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) :					
0303.53	10	- - - For processing	Free	Free	17.5%	kg	034.243
0303.53	90	- - - Other	40%	40%	17.5%	kg	034.249
		- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus):					
0303.54	10	- - - For processing	145%	145%	0.0%	kg	034.261
0303.54	90	- - - Other	40%	40%	0.0%	kg	034.269
0303.55	00	- - Jack and horse mackerel (Trachurus spp.)	40%	40%	17.5%	kg	034.2885
0303.56	00	- - Cobia (Rachycentron canadum)	40%	40%	17.5%	kg	034.2886
		- - Swordfish (Xiphias gladius):					
0303.57	10	- - - For processing	145%	145%	0.0%	kg	034.2811
0303.57	90	- - - Other	40%	40%	0.0%	kg	034.2819
0303.59	00	- - Other					
0303.59	90.10	Marlins, sailfishes, spearfish	145%	145%	0.0%	kg	034.289
0303.59	90.90	Other	40%	40%	17.5%	kg	034.289
		- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91 to 0303.99:					
0303.63	00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)					
0303.63	10	- - - For processing	Free	Free	17.5%	kg	034.251
0303.63	90	- - - Other	40%	40%	17.5%	kg	034.259
		- - Haddock (Melanogrammus aeglefinus):					
0303.64	10	- - - For processing	Free	Free	17.5%	kg	034.2831
0303.64	90	- - - Other	40%	40%	17.5%	kg	034.2839
0303.65	00	- - Coalfish (Pollachius virens)	40%	40%	17.5%	kg	034.284
		- - Hake (Merluccius spp., Urophycis spp.):					
0303.66	10	- - - For processing	Free	Free	17.5%	kg	034.271
0303.66	90	- - - Other	40%	40%	17.5%	kg	034.279
0303.67	00	- - Alaska Pollock (Theragra chalcogramma)	40%	40%	17.5%	kg	034.2887
0303.68	00	- - Blue whitings (Micromesistius poutassou, Micromesistius australis)	40%	40%		kg	034.2888
0303.69	00	- - Other	40%	40%	17.5%	kg	034.2889
		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:					
0303.81	00	- - Dogfish and other sharks	40%	40%	17.5%	kg	034.285
0303.82	00	- - Rays and skates (Rajidae)	40%	40%	17.5%	kg	034.2894
		- - Toothfish (Dissostichus spp.):					
0303.83	10	- - - For processing	Free	Free	17.5%	kg	034.2821
0303.83	90	- - - Other	40%	40%	17.5%	kg	034.2829
0303.84	00	- - Seabass (Dicentrarchus spp.)	40%	40%	17.5%	kg	034.287

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Other:					
0303.89	10	- - - Alewives, saithe and pollock, for processing	Free	Free	17.5%	kg	034.2891
0303.89	20	- - - Snapper, croaker, grouper, dolphinfish (mahi-mahi) and bangamary					
0303.89	20.10	- - - Dolphinfish (mahi-mahi, dorado)	145%	145%	0.0%	kg	034.2892
0303.89	20.90	- - - Snapper, croaker, grouper, and bangmary	40%	40%	17.5%	kg	034.2892
0303.89	30	- - - Flying fish	145%	145%	0.0%	kg	034.2893
0303.89	90	- - - Other	40%	40%	17.5%	kg	034.2899
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:					
		--- Livers, roes and milt:					
0303.91	10	- - - Livers	40%	40%	17.5%	kg	034.2911
0303.91	20	- - - Roes	40%	40%	17.5%	kg	034.2921
0303.91	30	- - - Milt	40%	40%	17.5%	kg	034.293
0303.92	00	- - Shark fins	40%	40%	17.5%	kg	034.294
		- - Other:					
0303.99	10	- - - For processing	Free	Free	17.5%	kg	034.295
0303.99	90	- - - Other	40%	40%	17.5%	kg	034.299
03.04		**Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.**					
		- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):					
0304.31	00	- - Tilapias (Oreochromis spp.)	40%	40%	17.5%	kg	034.5141
0304.32	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	40%	17.5%	kg	034.142
0304.33	00	- - Nile perch (Lates niloticus)	40%	40%	17.5%	kg	034.5143
0304.39	00	- - Other	40%	40%	17.5%	kg	034.5149
		- Fresh or chilled fillets of other fish:			17.5%		
0304.41	00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	40%	17.5%	kg	034.5151
0304.42	00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	40%	17.5%	kg	034.5152

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0304.43	00	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	40%	40%	17.5%	kg	034.5153
0304.44	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	40%	40%	17.5%	kg	034.5154
0304.45	00	- - Swordfish (Xiphias gladius)	40%	40%	17.5%	kg	034.5121
0304.46	00	- - Toothfish (Dissostichus spp.)	40%	40%	17.5%	kg	034.5131
0304.47	00	- - Dogfish and other sharks	40%	40%	17.5%	kg	034.5191
0304.48	00	- - Rays and Skates (Rajidae)	40%	40%	17.5%	kg	034.5192
		- - Other:					
0304.49	10	- - - Flying fish	145%	145%	0.0%	kg	034.511
0304.49	90	- - - Other	40%	40%	17.5%	kg	034.5159
		- Other, fresh or chilled:					
0304.51	00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	40%	40%	17.5%	kg	034.5161
0304.52	00	- - Salmonidae	40%	40%	17.5%	kg	034.5162
0304.53	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	40%	40%		kg	034.5163
0304.54	00	- - Swordfish (Xiphias gladius)	40%	40%	0.0%	kg	034.5122
0304.55	00	- - Toothfish (Dissostichus spp.)	40%	40%	17.5%	kg	034.5132
0304.56	00	- - Dogfish and other sharks	40%	40%	17.5%	kg	034.5171
0304.57	00	- - Rays and Skates (Rajidae)	40%	40%	17.5%	kg	034.5172
0304.59	00	- - Other					
0304.59	00.10	- - -Fillets of dolphinfish, fresh or chilled	145%	145%	0.0%	kg	034.5169
0304.59	00.20	- - - Fillets of King Mackerel, fresh or chilled	145%	145%	0.0%	kg	034.5169
0304.59	00.30	- - - Fillets of Yellowfin Tuna, fresh or chilled	145%	145%	0.0%	kg	034.5169
0304.59	00.90	- - - Other	40%	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	- - Tilapias (Oreochromis spp.)	40%	40%	17.5%	kg	034.441

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0304.62	00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	40%	40%	17.5%	kg	034.442
0304.63	00	- - Nile Perch (Lates niloticus)	40%	40%	17.5%	kg	034.443
0304.69	00	- - Other	40%	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%	40%	17.5%	kg	034.451
0304.72	00	- - Haddock (Melanogrammus aeglefinus)	40%	40%	17.5%	kg	034.452
0304.73	00	- - Coalfish (Pollachius virens)	40%	40%	17.5%	kg	034.453
0304.74	00	- - Hake (Merluccius spp., Urophycis spp.)	40%	40%	17.5%	kg	034.454
0304.75	00	- - Alaska Pollock (Theragra chalcogramma)	40%	40%	17.5%	kg	034.455
0304.79	00	- - Other	40%	40%	17.5%	kg	034.459
		- Frozen fillets of other fish:					
0304.81	00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	40%	40%	17.5%	kg	034.461
0304.82	00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	40%	40%	17.5%	kg	034.462
0304.83	00	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	40%	40%	17.5%	kg	034.463
0304.84	00	- - Swordfish (Xiphias gladius)	40%	40%	17.5%	kg	034.42
0304.85	00	- - Toothfish (Dissostichus spp.)	40%	40%	17.5%	Kg	034.43
0304.86	00	- - Herrings (Clupea harengus, Clupea pallasii)	40%	40%	17.5%	kg	034.464
0304.87	00	- - Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	145%	145%		kg	034.465
0304.88	00	- - Dogfish, other sharks, rays and skates (Rajidae)	40%	40%	17.5%	kg	034.44
		- - Other:					
0304.89	10	- - - Flying fish	145%	145%	17.5%	kg	034.41
0304.89	90	- - - Other	40%	40%	17.5%	kg	034.469
		- Other, frozen:					
0304.91	00	- - Swordfish (Xiphias gladius)	40%	40%	17.5%	kg	034.551
0304.92	00	- - Toothfish (Dissostichus spp.)	40%	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%	40%	17.5%	kg	034.553

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0304.94	00	- - Alaska Pollock (Theragra chalcogramma)	40%	40%	17.5%	kg	034.554
0304.95	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)	40%	40%		kg	034.555
0304.96	00	- - Dogfish and other sharks	40%	40%	17.5%	Kg	034.556
0304.97	00	- - Rays and skates (Rajidae)	40%	40%	17.5%	kg	034.557
0304.99	00	- - Other					
0304.99	00.10	- - -Fillets of dolphinfish, fresh or chilled	145%	145%	0.0%		034.559
0304.99	00.20	- - - Fillets of King Mackerel, fresh or chilled	145%	145%	0.0%		034.559
0304.99	00	- - Other	40%	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.**					
0305.20	00	- Livers, roes and milt of fish, dried, smoked, salted or in brine	20%	See table	17.5%	kg	035.4
		- Fish fillets, dried, salted or in brine, but not smoked:					
0305.31	00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., 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.)	20%	20%	17.5%	kg	035.121
0305.32	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20%	20%	17.5%	kg	035.122
0305.39	00	- - Other	20%	20%	17.5%	kg	035.129
		- Smoked fish, including fillets, other than edible fish offal:					
0305.41	00	- - Pacific salmon (Oncorhynchus nerka, oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	20%	See table	17.5%	kg	035.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0305.42	00	- - Herrings (Clupea harengus, Clupea pallasii)	30%	See table	17.5%	kg	035.32
0305.43	00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20%	20%	17.5%	kg	035.34
0305.44	00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	20%	20%	17.5%	kg	035.35
		- - Other:					
0305.49	10	- - - Cod, mackerel and alewives	30%	30%	17.5%	kg	035.33
0305.49	90	- - - Other	20%	20%	17.5%	kg	035.39
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:					
0305.51	00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free	Free	0.0%	kg	035.11
0305.52	00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	40%	40%	17.5%	kg	035.132
0305.53	00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	40%	40%	17.5%	kg	035.133
0305.54	00	- - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)	40%	40%	17.5%	kg	035.134

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Other:					
0305.59	10	- - - Mackerel	Free	Free	0.0%	kg	035.131
		- - - Herrings, alewives, saithe, pollock, haddock and hake:					
0305.59	21	- - - - Alaska pollock	Free	Free	0.0%	kg	035.1321
0305.59	29	- - - - Other	Free	Free	0.0%	kg	035.1329
0305.59	90	- - - Other	20%	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	- - Herrings (Clupea harengus, Clupea pallasii)	Free	Free	17.5%	kg	035.291
0305.62	00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	Free	Free	17.5%	kg	035.21
0305.63	00	- - Anchovies (Engraulis spp.)	20%	See table	17.5%	kg	035.22
0305.64	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.)	20%	20%	17.5%	kg	035.294
		- - Other:					
0305.69	10	- - - Mackerel	Free	Free	17.5%	kg	035.292
0305.69	20	- - - Alewives, saithe, pollock, haddock and hake	Free	Free	17.5%	kg	035.293
0305.69	90	- - - Other	20%	20%	17.5%	kg	035.299
		- Fish fins, heads, tails, maws and other edible fish offal:					
0305.71	00	- - Shark fins	20%	20%	17.5%	kg	035.133
0305.72	00	- - Fish heads, tails and maws	20%	20%	17.5%	kg	035.295
0305.79	00	- - Other	20%	20%	17.5%	Kg	035.296

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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.**					
		- Frozen:					
0306.11	00	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	40%	40%	17.5%	kg	036.191
0306.12	00	- - Lobsters (Homarus spp.)	40%	40%	17.5%	kg	036.192
0306.14	00	- - Crabs	40%	40%	17.5%	kg	036.193
0306.15	00	- - Norway lobsters (Nephrops norvegicus)	40%	40%	17.5%	kg	036.196
0306.16	00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	40%	40%	17.5%	kg	036.111
0306.17	00	- - Other shrimps and prawns	40%	40%	17.5%	kg	036.119
0306.19	00	- - Other	40%	40%	17.5%	kg	036.199
		- Live, fresh, or chilled:					
		- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):					
0306.31	10	- - - Live, for breeding or rearing	Free	Free	17.5%	kg	036.211
0306.31	90	- - - Other:	40%	40%	17.5%	kg	036.221
		- - Lobsters (Homarus spp.)					
0306.32	10	- - - Live, for breeding or rearing	Free	Free	17.5%	kg	036.231
0306.32	90	- - - Other	40%	40%	17.5%	kg	036.241
0306.33	00	-- Crabs	40%	40%	17.5%	kg	036.261
0306.34	00	-- Norway lobsters (Nephrops norvegicus)	40%	40%	17.5%	kg	036.2911
		- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon):					
0306.35	10	- - - Live, for breeding or rearing	Free	Free	17.5%	kg	036.25111
0306.35	30	- - - Other, cultured	40%	40%	17.5%	kg	036.25211
0306.35	90	- - - Other, wild	40%	40%	17.5%	kg	036.25311
		- - Other shrimps and prawns:					
0306.36	10	- - - Live, for breeding or rearing	Free	Free	17.5%	kg	036.25121
0306.36	30	- - - Other, cultured	40%	40%	17.5%	kg	036.25221
0306.36	90	- - - Other, wild	40%	40%	17.5%	kg	036.25321
		- - Other:					
0306.39	10	- - - Live, for breeding or rearing	Free	Free	17.5%	kg	036.271
0306.39	90	- - - Other	40%	40%	17.5%	kg	036.291
		- Other:			17.5%		
0306.91	00	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	40%	40%	17.5%	kg	036.2991
0306.92	00	-- Lobsters (Homarus spp.)	40%	40%	17.5%	kg	036.2992

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0306.93	00	-- Crabs	40%	40%	17.5%	kg	036.2993
0306.94	00	-- Norway lobsters (Nephrops norvegicus)	40%	40%	17.5%	kg	036.2994
0306.95	00	- - Other shrimps and prawns	40%	40%	17.5%	kg	036.2995
		- - Other:					
0306.99	10	- - - Live, for breeding or rearing	Free	Free	17.5%	kg	036.2998
0306.99	90	- - - Other	40%	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.**					
		- Oysters:					
		- - Live, fresh or chilled:					
0307.11	10	- - - For breeding or rearing	Free	Free	17.5%	kg	036.311
0307.11	90	- - - Other	40%	40%	17.5%	kg	036.3191
0307.12	00	- - Frozen	40%	40%	17.5%	kg	036.3192
0307.19	00	- - Other	40%	40%	17.5%	kg	036.3199
		- Scallops and other molluscs of the family Pectinidae:					
0307.21	00	- - Live, fresh or chilled	40%	See table	17.5%	kg	036.351
0307.22	00	- - Frozen	40%	40%	17.5%	kg	036.3912
0307.29	00	- - Other	40%	See table	17.5%	kg	036.391
		- Mussels (Mytilus spp., Perna spp.):					
0307.31	00	- - Live, fresh or chilled	40%	See table	17.5%	kg	036.352
0307.32	00	- - Frozen	40%	40%	17.5%	kg	036.3922
0307.39	00	- - Other	40%	Free	17.5%	kg	036.3929
		- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):					
		- - Live, fresh or chilled:					
0307.42	10	- - - For breeding or rearing	Free	Free	17.5%	kg	036.3311
0307.42	90	- - - Other	40%	40%	17.5%	kg	036.3312
0307.43	00	- - Frozen	40%	40%	17.5%	kg	036.3711
0307.49	00	- - Other	40%	40%	17.5%	kg	036.371
		- Octopus (Octopus spp.):					
0307.51	00	- - Live, fresh or chilled	40%	See table	17.5%	kg	036.332
0307.52	00	- - Frozen	40%	40%	17.5%	kg	036.372
0307.59	00	- - Other	40%	See table	17.5%	kg	036.379
0307.60	00	- Snails, other than sea snails	40%	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):					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0307.71	00	- - Live, fresh or chilled	40%	40%	17.5%	kg	036.354
0307.72	00	- - Frozen	40%	40%	17.5%	kg	036.392
0307.79	00	- - Other	40%	40%	17.5%	kg	036.394
		- Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.):					
0307.81	00	-- Live, fresh or chilled abalone (Haliotis spp.)	40%	40%	17.5%	kg	036.3551
		-- Live, fresh or chilled stromboid conchs (Strombus spp.):					
0307.82	10	- - - For breeding or rearing	40%	40%	17.5%	kg	036.3552
0307.82	90	- - - Other	40%	40%	17.5%	kg	036.3559
0307.83	00	-- Frozen abalone (Haliotis spp.)	40%	40%	17.5%	kg	036.3961
0307.84	00	-- Frozen stromboid conchs (Strombus spp.)	40%	40%	17.5%	kg	036.3962
0307.87	00	-- Other abalone (Haliotis spp.)	40%	40%	17.5%	kg	036.3963
0307.88	00	-- Other stromboid conchs (Strombus spp.)	40%	40%	17.5%	kg	036.3964
		- Other:					
		- - Live, fresh or chilled:					
0307.91	10	- - - Conch	40%	40%	17.5%	kg	036.3561
		- - - Other molluscs:					
0307.91	21	- - - - For breeding or rearing	Free	Free	17.5%	kg	036.3562
0307.91	29	- - - - Other	40%	40%	17.5%	kg	036.3569
0307.92	00	- - Frozen	40%	40%	17.5%	kg	036.3961
		- - Other:					
0307.99	10	- - - Sea-eggs	40%	See table	17.5%	kg	036.393
0307.99	20	- - - Conch	40%	See table	17.5%	kg	036.396
0307.99	90	- - - Other, including flours, meals and pellets fit for human consumption	40%	See table	17.5%	kg	036.3999
03.08		**Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.**					
		- Sea cucumbers (Stichopus joponicus, Holothuroidea):					
0308.11	00	- - Live, fresh or chilled	40%	40%	17.5%	kg	036.357
0308.12	00	- - Frozen	40%	40%	17.5%	kg	036.3971
0308.19	00	- - Other	40%	40%	17.5%	kg	036.397
		- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus):					
0308.21	00	- - Live, fresh or chilled	40%	40%	17.5%	kg	036.358
0308.22	00	- - Frozen	40%	40%	17.5%	kg	036.3981
0308.29	00	- - Other	40%	40%	17.5%	kg	036.398

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0308.30	00	- Jellyfish (Rhopilema spp.)	40%	40%	17.5%	kg	036.3991
0308.90	00	- Other	40%	40%	17.5%	kg	036.3992
03.09		**Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption**					
0309.10	00	- Of fish	20%	20%	17.5%	kg	291.9691
0309.90	00	- Other	40%	40%	17.5%	kg	291.9692

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PROCTS 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 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

3. For the purposes of heading 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.

4. 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.

5. This Chapter does not cover:

(a) Non-living insects, unfit for human consumption (heading 05.11);

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

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

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

6. For the purposes of heading 04.10, the term “insects” means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

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		DUTY RATE	EPA	COUNTER-VAILING DUTY	VAT	UNIT	SITC REV 4
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%	141%	141%	$0.33 per litre ex T&T	0.0%	kg	022.11
0401.20	00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	141%	141%	$0.33 per litre ex T&T	0.0%	kg	022.12
0401.40	00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	141%	141%	$0.33 per litre ex T&T	17.5%	kg	022.131
0401.50	00	- Of a fat content, by weight, exceeding 10%	141%	141%	$0.33 per litre 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%	141%			kg	022.21
		- In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:						
0402.21	00	- - Not containing added sugar or other sweetening matter	141%	141%	$0.33 per litre ex T&T	17.5%	kg	022.221
0402.29	00	- - Other	141%	141%	$0.33 per litre ex T&T	17.5%	kg	022.229
		- Other:						
0402.91	00	- - Not containing added sugar or other sweetening matter	141%	141%	$0.33 per litre ex T&T	0.0%	kg	022.23
		- - Other:						
0402.99	10	- - - Condensed milk	30%	Free		0.0%	kg	022.241
0402.99	90	- - - Other	20%	20%	$0.33 per litre ex T&T	17.5%	kg	022.249
04.03		**Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.**						
0403.20	00	- Yogurt	20%	20%	$0.33 per litre ex T&T	17.5%	kg	022.31
0403.90	00	- Other	10%	10%	$0.33 per litre 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	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	Free	$0.33 per litre ex T&T	17.5%	kg	022.41
0404.90	00	- Other	5%	Free	$0.33 per litre ex T&T	17.5%	kg	022.49
04.05		**Butter and other fats and oils derived from milk; dairy spreads.**						
		- Butter:						

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	COUNTER-VAILING DUTY	VAT	UNIT	SITC REV 4
0405.10	10	- - - Non-salted butter	10%	10%	$0.33 per litre ex T&T	17.5%	kg	023.01
0405.10	20	- - - Salted butter	10%	10%	$0.33 per litre ex T&T	17.5%	kg	023.02
0405.20	00	- Dairy spreads	20%	20%	$0.33 per litre ex T&T	17.5%	kg	023.03
		- Other:						
0405.90	10	- - - Butter fat and butter oil	5%	Free	$0.33 per litre ex T&T	17.5%	kg	023.04
0405.90	20	- - - Ghee	10%	10%	$0.33 per litre ex T&T	17.5%	kg	023.05
0405.90	90	- - - Other	10%	10%	$0.33 per litre ex T&T	17.5%	kg	023.09
04.06		**Cheese and curd.**						
0406.10	00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	5%	Free	$0.33 per litre ex T&T	0.0%	kg	024.91
0406.20	00	- Grated or powdered cheese, of all kinds	5%	Free	$0.33 per litre ex T&T	17.5%	kg	024.1
0406.30	00	- Processed cheese, not grated or powdered	5%	Free	$0.33 per litre ex T&T	0.0%	kg	024.2
0406.40	00	- Blue-veined cheese and other cheese containing veins produced by *Penicillium roqueforti*	5%	Free	$0.33 per litre ex T&T	17.5%	kg	024.3
0406.90	00	- Other cheese	5%	Free	$0.33 per litre ex T&T	17.5%	kg	024.99
04.07		**Birds' eggs, in shell, fresh, preserved or cooked.**						
		- Fertilised eggs for incubation:						
		- - Of fowls of the species *Gallus domesticus* :						
0407.11	10	- - - For breeder flock	Free	Free		17.5%	kg	025.111
0407.11	20	- - - Not for breeder flock	30%	30%		17.5%	kg	025.121
		- - Other:				17.5%		
0407.19	10	- - - For breeder flock	Free	Free		17.5%	kg	025.119
0407.19	20	- - - Not for breeder flock	30%	30%		17.5%	kg	025.129
		- Other fresh eggs:						
0407.21	00	- - Of fowls or the species *Gallus domesticus*	135%	135%		0.0%	kg	025.131
0407.29	00	- - Other	135%	135%		0.0%	kg	025.139
0407.90	00	- Others	40%	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%	40%		17.5%	kg	025.211
0408.19	00	- - Other	40%	40%		17.5%	kg	025.221
		- Other:						
0408.91	00	- - Dried	40%	40%		17.5%	kg	025.219
0408.99	00	- - Other	40%	40%		17.5%	kg	025.229
0409.00	00	**Natural honey.**	40%	40%		17.5%	kg	061.6
04.10	00	**Insects and other edible products of animal origin, not elsewhere specified or included:**						
0410.10	00	**- Insects**	40%	See table		17.5%	kg	098.921
0410.90	00	**- Other**	40%	See table		17.5%	kg	098.929

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	EPA	VAT	UNIT	SITC REV 4
0501.00	**00**	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	5%	Free	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	- Pigs', hogs' or boars' bristles and hair and waste thereof	5%	Free	17.5%	kg	291.921
0502.90	00	- Other	5%	Free	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	- Tripe	5%	Free	17.5%	kg	291.931
0504.00	20	- Sausage casings	5%	Free	17.5%	kg	291.932
0504.00	90	- Other	5%	Free	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**					
0505.10	00	- Feathers of a kind used for stuffing; down	5%	Free	17.5%	kg	291.951
0505.90	00	- Other	5%	Free	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	- Ossein and bones treated with acid	5%	5%	17.5%	kg	291.111
0506.90	00	- Other	5%	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	- Ivory; ivory powder and waste	5%	Free	17.5%	kg	291.161
0507.90	00	- Other	5%	Free	17.5%	kg	291.169
0508.00	00	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	5%	Free	17.5%	kg	291.115
[05.09]		**Deleted**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0510.00	00	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**	5%	5%	17.5%	kg	291.98
05.11		**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**					
0511.10	00	- Bovine semen	Free	Free	17.5%	kg	291.94
		- Other:			17.5%		
		- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:					
0511.91	10	- - - Fish waste	5%	Free	17.5%	kg	291.961
0511.91	90	- - - Other	Free	Free	17.5%	kg	291.969
		- - Other:					
0511.99	10	- - - Human remains	Free	Free	17.5%	kg	291.991
0511.99	90	- - - Other	Free	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	EPA	VAT	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	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	Free	17.5%	kg/u	292.611
		- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:					
0601.20	10	- - - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	Free	17.5%	kg/u	292.612
0601.20	20	- - - Chicory plants	Free	Free	17.5%	kg/u	292.613
0601.20	30	- - - Roots	5%	Free	17.5%	kg/u	292.619
06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn.**					
0602.10	00	- Unrooted cuttings and slips	Free	Free	17.5%	kg/u	292.691
0602.20	00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	Free		kg/u	292.692
0602.30	00	- Rhododendrons and azaleas, grafted or not	Free	Free	17.5%	kg/u	292.693
0602.40	00	- Roses, grafted or not	Free	Free	17.5%	kg/u	292.694
		- Other:					
0602.90	10	- - - Banana plants	15%	15%	17.5%	kg	292.695
0602.90	20	- - - Coconut plants	15%	15%	17.5%	kg	292.696
0602.90	30	- - - Cocoa plants	15%	15%	17.5%	kg	292.697
0602.90	40	- - - Citrus plants	15%	15%	17.5%	kg	292.698
0602.90	90	- - - Other	Free	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	- - Roses	40%	See table	17.5%	kg	292.7111
0603.12	00	- - Carnations	40%	See table	17.5%	kg	292.7112
0603.13	00	- - Orchids	40%	See table	17.5%	kg	292.7113
0603.14	00	- - Chrysanthemums	40%	See table	17.5%	kg	292.7114
		- - Lilies (*Lilium spp.*):					
0603.15	10	- - - Ginger lilies	40%	See table	17.5%	kg	292.7116
0603.15	90	- - - Other lilies	40%	See table	17.5%	kg	292.71191
		- - Other:					
0603.19	10	- - - Anthuriums	40%	See table	17.5%	kg	292.7115
0603.19	30	- - - Gerberas	40%	See table	17.5%	kg	292.7117
0603.19	40	- - - Heliconias (*Heliconia spp* .)	40%	See table	17.5%	kg	292.7118
0603.19	90	- - - Other	40%	See table	17.5%	kg	292.71199
0603.90	00	- Other	40%	See table	17.5%	kg	292.719

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- Fresh	40%	See table	17.5%	kg	292.723
0604.90	00	- Other	40%	See table	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 marjoram (*Majorana hortensis or Origanum majorana*).

3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:

   (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).

5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
07.01		**Potatoes, fresh or chilled.**					
0701.10	00	- Seed	Free	Free	17.5%	kg	054.11
0701.90	00	- Other	30%	Free	0.0%	kg	054.19
0702.00	00	**Tomatoes, fresh or chilled.**					
0702.00	00.10	- - - Cherry tomatoes	199%	199%	0.0%	kg	054.4
0702.00	00.20	- - - Plum tomatoes	199%	199%	0.0%	kg	054.4
0702.00	00.90	- - - Other tomatoes	199%	199%	0.0%	kg	054.4
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**					
		- Onions and shallots:					
0703.10	10	- - - Onions	216%	216%	0.0%	kg	054.511
0703.10	20	- - - Shallots (eschallots)	109%	109%	0.0%	kg	054.512
0703.20	00	- Garlic	Free	Free	0.0%	kg	054.521
0703.90	00	- Leeks and other alliaceous vegetables	40%	See table	17.5%	kg	054.529
07.04		**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**					
		- Cauliflowers and broccoli:					
0704.10	10	- - - Cauliflowers	109%	109%	0.0%	kg	054.531
0704.10	90	- - - Other	40%	40%	0.0%	kg	054.532
0704.20	00	- Brussels sprouts	40%	See table	17.5%	kg	054.533
		- Other:					
0704.90	10	- - - Cabbages	109%	109%	0.0%	kg	054.534
0704.90	90	- - - Other	40%	40%	0.0%	kg	054.539
07.05		**Lettuce (*Lactuca stavia*) and chicory *(Chichorium spp.)*, fresh or chilled**					
		- Lettuce:					
0705.11	00	- - Cabbage lettuce (head lettuce)	109%	109%	0.0%	kg	054.541
0705.19	00	**- -** Other					
0705.19	00.10	- - - Romaine lettuce	109%	109%	0.0%	kg	054.542
0705.19	00.90	- - - Other lettuce	109%	109%	0.0%	kg	054.542
		- Chicory:					
0705.21	00	- - Witloof chicory (*Chichorium intybus var. foliosum*)	40%	See table	17.5%	kg	054.543
0705.29	00	- - Other	40%	See table	0.0%	kg	054.549
07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**					
		- Carrots and turnips:					
0706.10	10	- - - Carrots	109%	109%	0.0%	kg	054.551
0706.10	90	- - - Other	40%	40%	0.0%	kg	054.552
		- Other:					
0706.90	10	- - - Beets	109%	109%	0.0%	kg	054.553
0706.90	90	- - - Other	40%	40%	0.0%	kg	054.559
0707.00		**Cucumbers and gherkins, fresh or chilled.**					
0707.00	10	- - - Cucumbers	109%	109%	0.0%	kg	054.561
0707.00	20	- - - Gherkins	40%	40%	17.5%	kg	054.562
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0708.10	00	- Peas (*Pisum Sativum*):	40%	40%	0.0%	kg	054.573
		- Beans (*Vigna spp, Phaseolus spp* .):					
0708.20	10	- - - String beans (*Phaseolus vulgaris*)	109%	109%	0.0%	kg	054.574
0708.20	20	- - - Bora (bodi) beans (*Vigna spp* .)	40%	40%	0.0%	kg	054.575
0708.20	30	- - - Blackeye peas (*Vigna unguiculata*)	40%	40%	0.0%	kg	054.572
0708.20	90	- - - Other	40%	40%	0.0%	kg	054.576
		- Other leguminous vegetables:					
0708.90	10	- - - Pigeon peas (*Cajanus cajan*)	109%	109%	0.0%	kg	054.571
0708.90	90	- - - Other	40%	40%	0.0%	kg	054.579
07.09		**Other vegetables, fresh or chilled.**					
0709.20	00	- Asparagus	40%	See table	17.5%	kg	054.592
0709.30	00	- Aubergines (egg-plants)	160%	See table	0.0%	kg	054.593
0709.40	00	- Celery other than celeriac	40%	See table	0.0%	kg	054.594
		- Mushrooms and truffles:					
0709.51	00	- - Mushrooms of the genus *Agaricus*	40%	See table	17.5%	kg	054.581
0709.52	00	- - Mushrooms of the genus *Boletus*	40%	See table	0.0%	kg	054.581
0709.53	00	-- Mushrooms of the genus Cantharellus	40%	40%	0.0%	kg	054.582
0709.54	00	-- Shiitake (Lentinus edodes)	40%	40%	0.0%	kg	054.583
0709.55	00	-- Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	40%	40%	0.0%	kg	054.584
0709.56	00	--Truffles (Tuber spp.).	40%	40%	0.0%	kg	054.585
0709.59	00	- - Other	40%	See table	0.0%	kg	054.589
		- Fruits of the genus *Capsicum* or of the genus *Pimenta* **:**					
0709.60	10	- - - Sweet peppers	160%	160%	0.0%	kg	054.5941
0709.60	90	- - - Other	40%	40%	0.0%	kg	054.5949
0709.70	00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	40%	0.0%	kg	054.595
		- Other:					
0709.91	00	- - Globe artichokes	40%	40%	17.5%	kg	054.5995
0709.92	00	- - Olives	40%	40%	17.5%	kg	054.5996
		- - Pumpkins, squash and gourds (*Cucurbita spp.*):					
0709.93	10	- - - Pumpkins	160%	160%	0.0%	kg	054.5993
0709.93	90	- - - Other	40%	40%	17.5%	kg	054.5999
		- Other:					
0709.99	10	- - - Zucchini	40%	40%	0.0%	kg	054.5991
0709.99	20	- - - Ochroes	160%	160%	0.0%	kg	054.5992
0709.99	30	- - - Sweet corn (corn on the cob)	160%	160%	0.0%	kg	054.5994
0709.99	90	- - - Other	40%	40%	0.0%	kg	054.5999
07.10		**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0710.10	00	- Potatoes	30%	See table	17.5%	kg	054.691
		- Leguminous vegetables, shelled or unshelled:					
		- - Peas (*Pisum Sativum*):					
0710.21	10	- - - Garden peas for use in industry	5%	Free	17.5%	kg	054.6921
0710.21	20	- - - Other peas for use in industry	5%	Free	17.5%	kg	054.6922
0710.21	90	- - - Other	160%	160%	17.5%	kg	054.6929
		- - Beans (*Vigna spp., Phaseolus spp*.):					
0710.22	10	- - - String beans, for use in industry	5%	Free	17.5%	kg	054.6931
0710.22	20	- - - Other beans for use in industry	5%	Free	17.5%	kg	054.6932
0710.22	90	- - - Other	160%	160%	17.5%	kg	054.6939
		- - Other:					
0710.29	10	- - - For use in industry	5%	Free	17.5%	kg	054.6941
0710.29	90	- - - Other	160%	160%	17.5%	kg	054.6942
		- Spinach, New Zealand spinach and orache spinach (garden spinach):					
0710.30	10	- - - For use in industry	5%	Free	0.0%	kg	054.6951
0710.30	90	- - - Other	160%	160%	0.0%	kg	054.6959
		- Sweet corn:					
0710.40	10	- - - For use in industry	5%	5%	0.0%	kg	054.611
0710.40	90	- - - Other	160%	See table	0.0%	kg	054.619
		- Other vegetables:					
0710.80	10	- - - Beets, for use in industry	5%	Free	0.0%	kg	054.6961
0710.80	20	- - - Other beets	160%	160%	0.0%	kg	054.6969
0710.80	30	- - - Carrots, for use in industry	5%	Free	0.0%	kg	054.6971
0710.80	40	- - - Other carrots	160%	160%	0.0%	kg	054.6979
0710.80	80	- - - Other, for use in industry	5%	Free	17.5%	kg	054.6981
0710.80	90	- - - Other	160%	160%	17.5%	kg	054.6989
		- Mixtures of vegetables:					
0710.90	10	- - - For use in industry	5%	5%	17.5%	kg	054.6991
0710.90	90	- - - Other	160%	See table	17.5%	kg	054.6999
07.11		**Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.**					
0711.20	00	- Olives	5%	Free	17.5%	kg	054.71
0711.40	00	- Cucumbers and gherkins	5%	Free	17.5%	kg	054.72
		- Mushrooms and truffles:					
0711.51	00	- - Mushrooms of the genus *Agaricus*	5%	Free	17.5%	kg	054.731
0711.59	00	- - Other	5%	Free	17.5%	kg	054.739
0711.90	00	- Other vegetables; mixtures of vegetables	5%	Free	17.5%	kg	054.79
07.12		**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**					
0712.20	00	- Onions	5%	Free	17.5%	kg	056.12

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Mushrooms, wood ears (*Auricularia spp.),* jelly fungi (*Tremella spp.)* and truffles:					
0712.31	00	- - Mushrooms of the genus *Agaricus*	5%	Free	17.5%	kg	056.131
0712.32	00	- - Wood ears (*Auricularia spp.)*	5%	Free	17.5%	kg	056.132
0712.33	00	- - Jelly fungi (*Tremella spp.)*	5%	Free	17.5%	kg	056.133
0712.34	00	--Shiitake (lentinus edodes)	5%	5%	17.5%	kg	056.134
0712.39	00	- - Other	5%	Free	17.5%	kg	056.139
		- Other vegetables; mixtures of vegetables:					
0712.90	10	- - - Sweet corn, for sowing	Free	Free	17.5%	kg	056.191
0712.90	90	- - - Other	5%	5%	17.5%	kg	056.199
07.13		**Dried leguminous vegetables, shelled, whether or not skinned or split.**					
		- Peas (*Pisum Sativum*):					
0713.10	20	- - - Split peas	Free	Free	0.0%	kg	054.212
0713.10	90	- - - Other peas	5%	Free	0.0%	kg	054.219
0713.20	00	- Chickpeas (*Garbanzos*)	5%	Free	0.0%	kg	054.22
		- Beans (*Vigna spp.; Phaseolus spp.*):					
0713.31	00	- - Beans of the species *Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek*	5%	Free	0.0%	kg	054.231
0713.32	00	- - Small red (*adzuki*) beans (*Phaseolus or vigna angularis*)	5%	Free	0.0%	kg	054.232
		- - Kidney beans, including white pea beans (*Phaseolus vulgaris*):			0.0%		
0713.33	10	- - - Red kidney beans	40%	40%	0.0%	kg	054.233
0713.33	90	- - - Other	5%	Free	0.0%	kg	054.234
0713.34	00	- - Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)	5%	5%	0.0%	kg	054.235
0713.35	00	- - Cow peas (*Vigna unguiculata*)	5%	5%	17.5%	kg	054.236
		- - Other:					
0713.39	10	- - - Blackeye peas	15%	Free	0.0%	kg	054.213
0713.39	90	- - - Other	5%	Free	17.5%	kg	054.239
0713.40	00	- Lentils	5%	Free	0.0%	kg	054.24
0713.50	00	- Broad beans *((Vicia faba var. major)* and horse beans *(Vicia faba bar. Equina, Vicia faba var. minor)*	5%	Free	0.0%	kg	054.25
0713.60	00	- Pigeon peas (*Cajanus cajan*)	15%	15%	0.0%	kg	054.292
0713.90	00	- Other	5%	Free	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	00.10	- - - Manioc (cassava) fresh or chilled	40%	40%	0.0%	kg	054.81
0714.10	00.90	- - - Manioc (cassava) frozen or dried	40%	40%	0.0%	kg	054.81

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0714.20	00	- Sweet potatoes	160%	160%	0.0%	kg	054.831
0714.30	00	- Yams (*Dioscorea spp.*)			0.0%		
0714.30	00.10	- - - - Yams (*Dioscorea spp.*) fresh or chilled	40%	40%	0.0%	kg	054.836
0714.30	00.90	- - - Yams (*Dioscorea spp.*) frozen or dried	40%	40%	0.0%	kg	054.836
0714.40	00	- Taro (*Colocasia spp.*)	40%	40%	17.5%	kg	054.837
0714.50	00	- Yautia (*Xanthosoma spp.*)	40%	40%	17.5%	kg	054.838
		- Other:					
0714.90	10	- - - Arrowroot	40%	40%		kg	054.832
0714.90	20	- - - Dasheens					
0714.90	20.10	- - - Dasheens fresh or chilled	40%	40%	0.0%	kg	054.833
0714.90	20.90	- - - Dasheens frozen or dried	40%	40%	17.5%	kg	054.833
0714.90	30	- - - Eddoes					
0714.90	30.10	- - - Eddoes fresh or chilled	40%	40%	0.0%	kg	054.834
0714.90	30.90	- - - Eddoes frozen or dried	40%	40%	17.5%	kg	054.834
0714.90	40	- - - Tannias					
0714.90	40.10	- - - Tannias fresh or chilled	40%	40%	0.0%	kg	054.835
0714.90	40.90	- - - Tannias frozen or dried	40%	40%	17.5%	kg	054.835
0714.90	90	- - - Other					
0714.90	90.10	- - - Other fresh or chilled	40%	40%	0.0%	kg	054.839
0714.90	90.90	- - - Other frozen or dried	40%	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.

4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- - Desiccated	40%	see table	0.0%	kg	057.711
0801.12	00	- - In the inner shell (endocarp)	40%	see table	17.5%	kg	057.7121
		- - Other:					
0801.19	10	- - - In shell (exocarp and mesocarp)	40%	40%	17.5%	kg	057.7122
0801.19	90	- - - Other	40%	40%	17.5%	kg	057.719
		- Brazil nuts:					
0801.21	00	- - In shell	40%	see table	17.5%	kg	057.721
0801.22	00	- - Shelled	40%	See table	17.5%	kg	057.722
		- Cashew nuts:					
0801.31	00	- - In shell	40%	40%	17.5%	kg	057.731
0801.32	00	- - Shelled	40%	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	00.10	- - - In shell, fresh	40%	see table	0.0%	kg	057.741
0802.11	00.90	- - - In shell, dried	40%	see table	17.5%	kg	057.741
0802.12	00	- - Shelled					
0802.12	00.10	- - - Shelled, fresh	40%	see table	0.0%	kg	057.742
0802.12	00.90	- - - Shelled, dried	40%	see table	17.5%	kg	057.742
		- Hazelnuts or filberts (Corylus spp.):					
0802.21	00	- - In shell	40%	see table	17.5%	kg	057.751
0802.22	00	- - Shelled	40%	see table	17.5%	kg	057.752
		- Walnuts:					
0802.31	00	- - In shell	40%	see table	17.5%	kg	057.761
0802.32	00	- - Shelled	40%	see table	17.5%	kg	057.762
		- Chestnuts (Castanea spp.):					
0802.41	00	- - In shell	40%	see table	17.5%	kg	057.771
0802.42	00	- - Shelled	40%	see table	17.5%	kg	057.772
		- Pistachios:					
0802.51	00	- - In shell	40%	see table	17.5%	kg	057.781
0802.52	00	- - Shelled	40%	see table	17.5%	kg	057.782
		- Macadamia nuts:					
0802.61	00	- - In shell	40%	Free	17.5%	kg	057.7921
0802.62	00	- - Shelled	40%	Free	17.5%	kg	057.7922
0802.70	00	- Kola nuts (Kola spp.)	5%	Free	17.5%	kg	057.791
0802.80	00	- Areca nuts	5%	Free	17.5%	kg	057.793
		- Other:					
0802.91	00	--Pine nuts, in shell	5%	Free	17.5%	kg	057.794
0802.92	00	--Pine nuts, shelled	5%	Free	17.5%	kg	057.795

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0802.99	00	--Other	5%	5%	17.5%	kg	057.799
08.03		**Bananas, including plantains, fresh or dried.**					
		- Plantains:					
0803.10	10	- - - Fresh	40%	40%	0.0%	kg	057.32
0803.10	20	- - - Dried	40%	40%	17.5%	kg	057.331
		- Other:					
		--- Bananas:					
0803.90	11	---- Fresh	40%	40%	0.0%	kg	057.31
0803.90	12	---- Dried	40%	40%	17.5%	kg	057.321
0803.90	90	--- Other	40%	40%	17.5%	kg	057.339
08.04		**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**					
0804.10	00	- Dates	40%	see table	17.5%	kg	057.96
0804.20	00	- Figs	40%	see table	17.5%	kg	057.6
0804.30	00	- Pineapples					
0804.30	00.10	- - - Pineapples, fresh	40%	40%	0.0%	kg	057.95
0804.30	00.90	- - - Pineapples, dried	40%	40%	17.5%	kg	057.95
0804.40	00	- Avocados					
0804.40	00.10	- - - Avocados, fresh	40%	40%	0.0%	kg	057.971
0804.40	00.90	- - - Avocados, dried	40%	40%	17.5%	kg	057.971
		- Guavas, mangoes and mangosteens:					
0804.50	10	- - - Guavas					
0804.50	10.10	- - - Guavas, fresh	40%	40%	0.0%	kg	057.972
0804.50	10.90	- - - Guavas, dried	40%	40%	17.5%	kg	057.972
0804.50	20	- - - Mangoes					
0804.50	20.10	- - - Mangoes, fresh	40%	40%	0.0%	kg	057.973
0804.50	20.90	- - - Mangoes, dried	40%	40%	17.5%	kg	057.973
0804.50	30	- - - Mangosteens	40%	40%		kg	057.974
08.05		**Citrus fruit, fresh or dried.**					
0805.10	00	- Oranges					
0805.10	00.10	- Oranges, fresh	40%	40%	0.0%	kg	057.11
0805.10	00.90	- Oranges, dried	40%	40%	17.5%	kg	057.11
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:					
		- - Mandarins (including tangerines and satsumas)					
0805.21	10	- - - Ugli fruit	40%	40%	17.5%	kg	057.121
0805.21	20	- - - Ortaniques					
0805.21	20.10	- - - Ortaniques, fresh	40%	40%	0.0%	kg	057.122
0805.21	20.90	- - - Ortaniques, dried	40%	40%	17.5%	kg	057.122
0805.21	90	- - - Other	40%	40%	17.5%	kg	057.125
0805.22	00	- - Clementines	40%	40%	17.5%	kg	057.123
0805.29	00	- - Other					
0805.29	00.10	- - - Other	40%	40%	0.0%	kg	057.1299
0805.29	00.90	- - - Other	40%	40%	17.5%	kg	057.1299
0805.40	00	- Grapefruit and pomelos					
0805.40	00.10	- - - Grapefruit, including pomelos, fresh	40%	40%	0.0%	kg	057.22
0805.40	00.90	- - - Grapefruit, including pomelos, dried	40%	40%	17.5%	kg	057.22
		- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia):					
0805.50	10	- - - Lemons					
0805.50	10.10	- - - Lemons, fresh	40%	40%	0.0%	kg	057.211
0805.50	10.90	- - - Lemons, dried	40%	40%	17.5%	kg	057.211
0805.50	20	- - - Limes					
0805.50	20.10	- - - Limes, fresh	40%	40%	0.0%	kg	057.212
0805.50	20.90	- - - Limes, dried	40%	40%	17.5%	kg	057.212
0805.90	00	- Other	40%	40%	17.5%	kg	057.29
0805.90	00.10	- Other citrus, fresh	40%	40%	0.0%	kg	057.29
0805.90	00.90	- Other citrus, dried	40%	40%	17.5%	kg	057.29
08.06		**Grapes, fresh or dried.**					
0806.10	00	- Fresh	40%	See table	17.5%	kg	057.51
0806.20	00	- Dried	40%	40%	17.5%	kg	057.52

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
08.07		**Melons (including watermelons) and papaw (papayas), fresh.**					
		- Melons (including watermelons):					
0807.11	00	- - Watermelons	147%	147%	0.0%	kg	057.911
		- - Other:					
0807.19	10	- - - Cantaloupes	147%	147%	0.0%	kg	057.912
0807.19	20	- - - Muskmelons	147%	147%	17.5%	kg	057.913
0807.19	90	- - - Other	147%	147%	17.5%	kg	057.914
0807.20	00	- Papaws (papayas)	40%	40%	0.0%	kg	057.915
08.08		**Apples, pears and quinces, fresh.**					
0808.10	00	- Apples	40%	See table	0.0%	kg	057.4
0808.30	00	- Pears	40%	See table	0.0%	kg	057.921
0808.40	00	- Quinces	40%	See table	17.5%	kg	057.922
08.09		**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**					
0809.10	00	- Apricots	40%	See table	17.5%	kg	057.931
		- Cherries:					
0809.21	00	- - Sour cherries (Prunus cerasus)	40%	See table	17.5%	kg	057.9321
0809.29	00	- - Other	40%	See table	17.5%	kg	057.9329
0809.30	00	- Peaches, including nectarines	40%	See table	17.5%	kg	057.933
0809.40	00	- Plums and sloes	40%	See table	0.0%	kg	057.934
08.10		**Other fruit, fresh.**					
0810.10	00	- Strawberries	40%	See table	0.0%	kg	057.941
0810.20	00	- Raspberries, blackberries, mulberries and Loganberries					
0810.20	00.10	- - - Raspberries and, blackberries	40%	See table	0.0%	kg	057.942
0810.20	00.90	- - - Other, mulberries and Loganberries	40%	See table	17.5%	kg	057.942
0810.30	00	- Black, white or red currants and gooseberries	40%	See table	17.5%	kg	057.98933
0810.40	00	- Cranberries, bilberries and other fruits of the genus Vaccinium					
0810.40	00.10	- - - Bilberries of the genus Vaccinium	40%	See table	17.5%	kg	057.944
0810.40	00.90	- - - Cranberries, and other fruits of the genus	40%	See table	17.5%	kg	057.944
0810.50	00	- Kiwifruit	40%	See table	0.0%	kg	057.981
0810.60	00	- Durians	40%	Free	17.5%	kg	057.9891
0810.70	00	- Persimmons	40%	40%	17.5%	kg	057.9894
		- Other:					
0810.90	10	- - - Sapodillas	40%	See table	17.5%	kg	057.982
0810.90	20	- - - Yellow mombin (golden apples)	40%	See table	17.5%	kg	057.983
0810.90	30	- - - Passion fruit	40%	See table	0.0%	kg	057.984
0810.90	40	- - - Soursop	40%	See table	0.0%	kg	057.985
0810.90	50	- - - Breadfruit	40%	See table	0.0%	kg	057.986
0810.90	60	- - - Carambolas	40%	See table	17.5%	kg	057.987
0810.90	70	- - - Akee (ackee) (Blighia sapida koenig)	40%	See table	17.5%	kg	057.988
0810.90	80	- - - Christophine (Choyote)	40%	See table	0.0%	kg	057.9892

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
0810.90	90	- - - Other	40%	See table	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	- Strawberries	15%	Free	17.5%	kg	058.31
0811.20	00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	15%	Free	0.0%	kg	058.32
		- Other:					
0811.90	10	- - - Pineapples	15%	Free	17.5%	kg	058.391
0811.90	20	- - - West Indian cherries (Malpighia punicifolio L.)	15%	Free	17.5%	kg	058.392
0811.90	30	- - - Suriname cherries (Eugenia uniflora)	15%	Free	17.5%	kg	058.393
0811.90	90	- - - Other	15%	Free	17.5%	kg	058.399
08.12		**Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.**					
0812.10	00	- Cherries	15%	Free	17.5%	kg	058.211
		- Other:					
0812.90	10	- - - Pineapples	15%	Free	17.5%	kg	058.213
0812.90	90	- - - Other	15%	Free	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	- Apricots	15%	Free	17.5%	kg	057.991
0813.20	00	- Prunes	15%	Free	17.5%	kg	057.992
0813.30	00	- Apples	15%	Free	17.5%	kg	057.993
0813.40	00	- Other fruit	15%	Free	17.5%	kg	057.994
0813.50	00	- Mixtures of nuts or dried fruits of this Chapter	15%	Free	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	- - - Of citrus	15%	15%	17.5%	kg	058.221
0814.00	90	- - - Other	15%	15%	17.5%	kg	058.229

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

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

   (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

   The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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:					
		- - Not decaffeinated:					
0901.11	10	- - - Beans for blending	5%	Free	17.5%	kg	071.1111
0901.11	90	- - - Other	40%	40%	17.5%	kg	071.1112
		- - Decaffeinated:					
0901.12	10	- - - Beans for blending	5%	Free	17.5%	kg	071.121
0901.12	90	- - - Other	40%	40%	17.5%	kg	071.122
		- Coffee, roasted:					
0901.21	00	- - Not decaffeinated	40%	40%	17.5%	kg	071.21
0901.22	00	- - Decaffeinated	40%	40%	17.5%	kg	071.22
		- Other:					
0901.90	10	- - - Coffee husks and skins	40%	40%	17.5%	kg	071.321
0901.90	20	- - - Coffee substitutes containing coffee in any proportion	40%	40%	17.5%	kg	071.322
09.02		**Tea, whether or not flavoured.**					
0902.10	00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	Free	17.5%	kg	074.11
0902.20	00	- Other green tea (not fermented)	5%	Free	17.5%	kg	074.12
0902.30	00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	Free	17.5%	kg	074.13
0902.40	00	- Other black tea (fermented) and other partly fermented tea	5%	Free	17.5%	kg	074.14
0903.00	00	**Maté.**	5%	Free	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	- - Neither crushed nor ground	40%	40%	17.5%	kg	075.11
0904.12	00	- - Crushed or ground	40%	40%	17.5%	kg	075.12
.		- Fruits of the genus *Capsicum* or of the genus *Pimenta*:					
		- - Dried, neither crushed nor ground:					
0904.21	10	- - - Paprika	5%	Free	17.5%	kg	075.1341
0904.21	20	- - - Pimento (allspice)	40%	40%	17.5%	kg	075.1342
0904.21	90	- - - Other	5%	Free	17.5%	kg	075.1349
		- - Crushed or ground:					
0904.22	10	- - - Paprika	5%	Free	17.5%	kg	075.1351
0904.22	20	- - - Pimento (allspice)	40%	40%	17.5%	kg	075.1352
0904.22	90	- - - Other	5%	Free	17.5%	kg	075.1399

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
09.05		**Vanilla.**					
0905.10		- Neither crushed nor ground	5%	Free	17.5%	kg	075.211
0905.20	00	- Crushed or ground	5%	Free	17.5%	kg	075.212
09.06		**Cinnamon and cinnamon-tree flowers.**					
		- Neither crushed nor ground:					
0906.11	00	- - Cinnamon (*Cinnamomum zeylanicum Blume)*	40%	See table	17.5%	kg	075.221
0906.19	00	- - Other	40%	See table	17.5%	kg	075.229
0906.20	00	- Crushed or ground	40%	See table	17.5%	kg	075.23
09.07		**Cloves (whole fruit, cloves and stems).**					
0907.10	00	- Neither crushed nor ground	40%	See table	17.5%	kg	075.241
0907.20	00	- Crushed or ground	40%	See table	17.5%	kg	075.242
09.08		**Nutmeg, mace and cardamoms.**					
		- Nutmeg:					
0908.11	00	- - Neither crushed nor ground	40%	See table	17.5%	kg	075.2511
0908.12	00	- - Crushed or ground	40%	See table	17.5%	kg	075.2512
		- Mace:					
0908.21	00	- - Neither crushed nor ground	40%	See table	17.5%	kg	075.2521
0908.22	00	- - Crushed or ground	40%	See table	17.5%	kg	075.2522
		- Cardamoms:					
0908.31	00	- - Neither crushed nor ground	5%	Free	17.5%	kg	075.2531
0908.32	00	- - Crushed or ground	5%	Free	17.5%	kg	075.2532
09.09		**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**					
		- Seeds of coriander:					
0909.21	00	- - Neither crushed nor ground	5%	Free	17.5%	kg	075.2621
0909.22	00	- - Crushed or ground	5%	Free	17.5%	kg	075.2622
		- Seeds of cumin:					
0909.31	00	- - Neither crushed nor ground	5%	Free	17.5%	kg	075.2631
0909.32	00	- - Crushed or ground	5%	Free	17.5%	kg	075.2632
		- Seeds of anise, badian, caraway or fennel; juniper berries:					
0909.61	00	- - Neither crushed nor ground	5%	Free	17.5%	kg	075.2661
0909.62	00	- - Crushed or ground	5%	Free	17.5%	kg	075.2662
09.10		**Ginger, saffron, turmeric** (*curcuma*), **thyme, bay leaves, curry and other spices.**					
		- Ginger:					
0910.11	00	- - Neither crushed nor ground	40%	40%	17.5%	kg	075.271
0910.12	00	- - Crushed or ground	40%	40%	17.5%	kg	075.272
0910.20	00	- Saffron	40%	See table	17.5%	kg	075.281
0910.30	00	- Turmeric (*curcuma*)	40%	See table	17.5%	kg	075.291
		- Other spices:					
0910.91	00	- - Mixtures referred to in Note 1 (b) to this Chapter	5%	Free	17.5%	kg	075.293

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Other:					
0910.99	10	- - - Thyme	40%	Free	17.5%	kg	075.294
0910.99	20	- - - Bay leaves	40%	Free	17.5%	kg	075.295
0910.99	30	- - - Curry	40%	Free	17.5%	kg	075.292
0910.99	90	- - - Other	5%	Free	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. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.

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	EPA	VAT	UNIT	SITC REV 4
10.01		**Wheat and meslin.**					
		- Durum wheat:					
1001.11	00	- - Seed	Free	Free	17.5%	kg	041.11
1001.19	00	- - Other	Free	Free	17.5%	kg	041.19
		- Other:					
1001.91	00	- - Seed	Free	Free	17.5%	kg	041.21
1001.99	00	- - Other	Free	Free	17.5%	kg	041.29
10.02		**Rye.**					
1002.10	00	- Seed	Free	Free	17.5%	kg	045.11
1002.90	00	- Other	Free	Free	17.5%	kg	045.19
10.03		**Barley.**					
1003.10	00	- Seed	Free	Free	17.5%	kg	043.01
1003.90	00	- Other	Free	Free	17.5%	kg	043.09
10.04		**Oats.**					
1004.10	00	- Seed	Free	Free	17.5%	kg	045.21
1004.90	00	- Other	Free	Free	17.5%	kg	045.29
10.05		**Maize (corn).**					
1005.10	00	- Seed	Free	Free	17.5%	kg	044.1
1005.90	00	- Other	Free	Free	17.5%	kg	044.9
10.06		**Rice.**					
		- Rice in the husk (paddy or rough):					
1006.10	10	- - - For sowing	Free	Free	17.5%	kg	042.11
1006.10	90	- - - Other	25%	25%	17.5%	kg	042.19
		- Husked (brown) rice:					
1006.20	20	- - - Brown rice, not parboiled	25%	25%	17.5%	kg	045.25
1006.20	30	- - - Parboiled brown rice, in packages for retail sale	25%	25%	0.0%	kg	042.23
1006.20	40	- - - Other parboiled brown rice	25%	25%	0.0%	kg	042.24
		- Semi-milled or wholly milled rice, whether or not polished or glazed:					
		- - - Semi-milled white rice:					
1006.30	11	- - - - In packages for retail sale	25%	25%	17.5%	kg	042.3181
1006.30	12	- - - - In packages of not more than 10 kg, not for retail sale	25%		0.0%	kg	042.3182
1006.30	19	- - - - Other	25%	25%	17.5%	kg	042.3183
1006.30	20	- - - Semi-milled parboiled rice:, in packages of not more than 10 kg	25%	25%	0.0%	kg	042.313

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
1006.30	30	- - - Other semi-milled parboiled rice	25%	25%	17.5%	kg	042.314
		- - - Wholly milled white rice:					
1006.30	41	- - - - In packages for retail sale	25%	25%	17.5%	kg	042.3184
1006.30	42	- - - - In packages of not more than 10 kg, not for retail sale	25%	25%	0.0%	kg	042.3185
1006.30	49	- - - - Other wholly milled white rice	25%	25%	17.5%	kg	042.3186
1006.30	50	- - - Wholly milled parboiled rice, in packages of not more than 10 kg	25%	25%	0.0%	kg	042.317
1006.30	60	- - - Other wholly milled parboiled rice	25%	25%	17.5%	kg	042.319
		- Broken rice:					
1006.40	10	- - - In packages for retail sale	25%	25%	17.5%	kg	042.321
1006.40	90	- - - Other broken rice	25%	25%	17.5%	kg	042.329
10.07		**Grain Sorghum.**					
1007.10	00	- Seed	Free	Free	17.5%	kg	045.31
1007.90	00	- Other	40%	40%	17.5%	kg	045.39
10.08		**Buckwheat, millet and canary seeds; other cereals.**					
1008.10	00	- Buckwheat	5%	Free	17.5%	kg	045.92
		- Millet:					
1008.21	00	- - Seed	5%	Free	17.5%	kg	045.911
1008.29	00	- - Other	5%	Free	17.5%	kg	045.919
1008.30	00	- Canary seeds	5%	Free	17.5%	kg	045.93
1008.40	00	- Fonio (*Digitaria spp.*)	5%	5%	17.5%	kg	045.991
1008.50	00	- Quinoa (*Chenoposium quinoa*)	5%	5%	17.5%	kg	045.992
1008.60	00	- Triticale	5%	5%	17.5%	kg	045.993
1008.90	00	- Other cereals	5%	Free	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 20.01, 20.04 or 20.05;
   (e) Pharmaceutical products (Chapter 30); or
   (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

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

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

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

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

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

2. 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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
11.01		**Wheat or meslin flour.**					
1101.00	10	- - - Of durum wheat	5%	5%	0.0%	kg	046.11
1101.00	90	- - - Other	25%	25%	0.0%	kg	046.19
11.02		**Cereal flours other than of wheat or meslin.**					
1102.20	00	- Maize (corn) flour	5%	Free	0.0%	kg	047.11
		- Other:					
1102.90	10	- - - Rice flour	40%	See table	17.5%	kg	047.192
1102.90	90	- - - Other	5%	Free	17.5%	kg	047.199
11.03		**Cereal groats, meal and pellets.**					
		- Groats and meal:					
1103.11	00	- - Of wheat	5%	Free	17.5%	kg	046.2
1103.13	00	- - Of maize (corn)	5%	Free	0.0%	kg	047.21
1103.19	00	- - Of other cereals	5%	Free	17.5%	kg	047.22
1103.20	00	- Pellets	5%	Free	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	- - Of oats	5%	Free	17.5%	kg	048.132
1104.19	00	- - Of other cereals	5%	Free	17.5%	kg	048.139
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):					
1104.22	00	- - Of oats	5%	Free	17.5%	kg	048.142
1104.23	00	- - Of maize (corn)	5%	Free	17.5%	kg	048.143
1104.29	00	- - Of other cereals	5%	Free	17.5%	kg	048.149
1104.30	00	- Germ of cereals, whole, rolled, flaked or ground	5%	Free	17.5%	kg	048.15
11.05		**Flour, meal, powder, flakes, granules and pellets of potatoes.**					
1105.10	00	- Flour, meal and powder	5%	Free	17.5%	kg	056.41
1105.20	00	- Flakes, granules and pellets	5%	Free	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	- Of the dried leguminous vegetables of heading 07.13	5%	Free		kg	056.46
		- Of sago or of roots or tubers of heading 07.14:					
1106.20	10	- - - Of manioc (cassava)	40%	40%	17.5%	kg	056.471
1106.20	20	- - - Arrowroot flour	40%	40%	17.5%	kg	056.472
1106.20	90	- - - Other:					
1106.20	90.10	- - - Sweet Potato flour	40%	40%	17.5%	kg	056.479
1106.20	90.90	- - - Other	5%	Free	17.5%	kg	056.479
		- Of the products of Chapter 8:					
1106.30	10	- - - Banana flour	40%	40%	17.5%	kg	056.481

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
1106.30	20	- - - Plantain flour	40%	40%	17.5%	kg	056.482
1106.30	30	- - - Coconut Flour	5%	5%	17.5%	kg	056.483
1106.30	90	- - - Other	5%	Free	17.5%	kg	056.489
11.07		**Malt, whether or not roasted.**					
		- Not roasted:					
1107.10	10	- - - Malt flour	Free	Free	17.5%	kg	048.21
1107.10	90	- - - Other	Free	Free	17.5%	kg	048.22
		- Roasted:					
1107.20	10	- - - Malt flour	Free	Free	17.5%	kg	048.23
1107.20	90	- - - Other	Free	Free	17.5%	kg	048.29
11.08		**Starches; inulin.**					
		- Starches:					
1108.11	00	- - Wheat starch	5%	Free	17.5%	kg	592.11
1108.12	00	- - Maize (corn) starch	5%	Free	17.5%	kg	592.12
1108.13	00	- - Potato starch	5%	Free	17.5%	kg	592.13
1108.14	00	- - Manioc (cassava) starch	5%	Free	17.5%	kg	592.14
		- - Other starches:					
1108.19	10	- - - Arrowroot starch	40%	40%	17.5%	kg	592.151
1108.19	90	- - - Other	5%	Free	17.5%	kg	592.159
1108.20	00	- Inulin	5%	Free	17.5%	kg	592.16
1109.00	00	**Wheat gluten, whether or not dried.**	5%	Free	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 *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

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

   (b) Spices or other products of Chapter 9;

   (c) Cereals (Chapter 10); or

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

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

   Heading 12.11 does not, however, apply to:

   (a) Medicaments of Chapter 30;

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

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

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

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

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

(c) Fertilisers of heading 31.01 or 31.05.

1. Subheading Note.

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	EPA	VAT	UNIT	SITC REV 4
12.01		**Soya beans, whether or not broken.**					
		- Seed:					
1201.10	10	- - - For sowing	Free	Free	17.5%	kg	222.21
1201.10	90	- - - Other	5%	5%	17.5%	kg	222.291
1201.90	00	- Other	5%	5%	17.5%	kg	222.299
12.02		**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**					
		- Seed:					
1202.30	10	- - - For sowing	Free	Free	17.5%	kg	222.121
1202.30	90	- - - Other	40%	40%	17.5%	kg	222.129
		- Other					
1202.41	00	- - In shell	40%	40%	17.5%	kg	222.11
1202.42	00	- - Shelled, whether or not broken	40%	40%	17.5%	kg	222.129
1203.00	**00**	**Copra.**	40%	See table	17.5%	kg	223.1
12.04		**Linseed, whether or not broken.**					
1204.00	10	- - - For sowing	Free	Free	17.5%	kg	223.41
1204.00	90	- - - Other	5%	Free	17.5%	kg	223.49
12.05		**Rape or colza seeds, whether or not broken.**					
		- Low erucic acid rape or colza seeds:					
1205.10	10	- - - For sowing	5%	Free	17.5%	kg	222.611
1205.10	20	- - - Other	5%	Free	17.5%	kg	222.612
1205.90	00	- Other	5%	Free	17.5%	kg	222.619
12.06		**Sunflower seeds, whether or not broken.**					
1206.00	10	- - - For sowing	Free	Free	17.5%	kg	222.41
1206.00	90	- - - Other	5%	Free	17.5%	kg	222.49
12.07		**Other oil seeds and oleaginous fruits, whether or not broken.**					
		- Palm nuts and kernels:					
1207.10	10	- - - For sowing	Free	Free	17.5%	kg	223.721
1207.10	90	- - - Other	5%	Free	17.5%	kg	223.722
		- Cotton seeds:					
		- - Seeds:					
1207.21	10	- - - For sowing	Free	Free	17.5%	kg	222.31
1207.21	90	- - - Other	5%	Free	17.5%	kg	222.39
1207.29	00	- - Other	5%	Free	17.5%	kg	223.39
		- Castor oil seeds:					
1207.30	10	- - - For sowing	Free	Free	17.5%	kg	223.741
1207.30	90	- - - Other	5%	Free	17.5%	kg	223.749
		- Sesamum seeds:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
1207.40	10	- - - For sowing	Free	Free	17.5%	kg	222.51
1207.40	90	- - - Other	5%	Free	17.5%	kg	222.59
		- Mustard seeds:					
1207.50	10	- - - For sowing	Free	Free	17.5%	kg	222.621
1207.50	90	- - - Other	5%	5%	17.5%	kg	222.629
		- Safflower (Carthamus tinctorius seeds):					
1207.60	10	- - - For sowing	Free	Free	17.5%	kg	223.751
1207.60	90	- - - Other	5%	Free	17.5%	kg	223.759
		- Melon seeds:					
1207.70	10	- - - For sowing	Free	Free	17.5%	kg	223.711
1207.70	90	- - - Other	5%	5%	17.5%	kg	223.769
		- Other:					
		- - Poppy seeds:					
1207.91	10	- - - For sowing	Free	Free	17.5%	kg	223.711
1207.91	90	- - - Other	5%	Free	17.5%	kg	223.719
		- - Other:					
1207.99	10	- - - For sowing	Free	Free	17.5%	kg	223.73
1207.99	90	- - - Other	5%	Free	17.5%	kg	223.79
12.08		**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**					
1208.10	00	- Of soya beans	15%	15%	17.5%	kg	223.91
		- Other:					
1208.90	10	- - - Of ground-nuts	Free	Free	17.5%	kg	223.92
1208.90	20	- - - Of copra	15%	15%	17.5%	kg	223.93
1208.90	30	- - - Of palm nuts or kernels	Free	Free	17.5%	kg	223.94
1208.90	40	- - - Of linseed	Free	Free	17.5%	kg	223.95
1208.90	50	- - - Of cotton seeds	Free	Free	17.5%	kg	223.96
1208.90	60	- - - Of castor oil seeds	Free	Free	17.5%	kg	223.97
1208.90	90	- - - Other	Free	Free	17.5%	kg	223.99
12.09		**Seeds, fruit and spores, of a kind used for sowing.**					
1209.10	00	- Sugar beet seeds	Free	Free	17.5%	kg	292.51
		- Seeds of forage plants:					
1209.21	00	- - Lucerne (alfalfa) seeds	Free	Free	17.5%	kg	292.521
1209.22	00	- - Clover (Trifolium spp.) seeds	Free	Free	17.5%	kg	292.522
1209.23	00	- - Fescue seeds	Free	Free	17.5%	kg	292.523
1209.24	00	- - Kentucky blue grass (Poa pratensis L.) seeds	Free	Free	17.5%	kg	292.524
1209.25	00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	Free	Free	17.5%	kg	292.525
1209.29	00	- - Other	Free	Free	17.5%	kg	292.529

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
1209.30	00	- Seeds of herbaceous plants cultivated principally for their flowers	Free	Free	17.5%	kg	292.53
		- Other:					
1209.91	00	- - Vegetable seeds	Free	Free	17.5%	kg	292.54
1209.99	00	- - Other	Free	Free	17.5%	kg	292.59
12.10		**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**					
1210.10	00	- Hop cones, neither ground nor powdered nor in the form of pellets	5%	Free	17.5%	kg	054.841
1210.20	00	- Hop cones, ground, powdered or in the form of pellets; lupulin	5%	Free	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	- Ginseng roots	5%	Free	17.5%	kg	292.42
1211.30	00	- Coca leaf	5%	Free	17.5%	kg	292.495
1211.40	00	- Poppy straw	5%	Free	17.5%	kg	292.496
1211.50	00	- Ephedra	5%	5%	17.5%	kg	292.497
1211.60	00	-Bark of African cherry (Prunus africana)	5%	Free	17.5%	kg	292.498
		- Other:					
1211.90	10	- - - Tonka beans	5%	5%	17.5%	kg	292.491
1211.90	20	- - - Sarsaparilla	5%	5%	17.5%	kg	292.492
1211.90	30	- - - Aloe vera	5%	5%	17.5%	kg	292.493
1211.90	40	- - - Quassia chips	5%	5%	17.5%	kg	292.494
1211.90	90	- - - Other	5%	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	- - Fit for human consumption	5%	Free	17.5%	kg	292.971
1212.29	00	- - Other	5%	Free	17.5%	kg	292.979
		- Other:					
1212.91	00	- - Sugar beet	10%	Free	17.5%	kg	054.87
1212.92	00	- - Locust beans (carob)	5%	5%	17.5%	kg	054.894
1212.93	00	- - Sugar cane	10%	10%	17.5%	kg	054.891

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
1212.94	00	- - Chicory roots	5%	5%	17.5%	kg	954.892
		- - Other:					
1212.99	20	- - - Mauby bark	5%	Free	17.5%	kg	054.893
1212.99	90	- - - Other	5%	Free	17.5%	kg	054.899
1213.00	**00**	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.**	Free	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 or not in the form of pellets.**					
1214.10	00	- Lucerne (alfalfa) meal and pellets	Free	Free	17.5%	kg	081.12
1214.90	00	- Other	Free	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 maté (heading 21.01);

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

   (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;

   (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);

   (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);

   (h) Tanning or dyeing extracts (heading 32.01 or 32.03);

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

   (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
13.01		**Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).**					
1301.20	00	- Gum Arabic	5%	Free	17.5%	kg	292.22
		- Other:					
1301.90	10	- - - Gum-resins	5%	Free	17.5%	kg	292.291
1301.90	90	- - - Other	5%	Free	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	- - Opium	5%	Free	17.5%	kg	292.941
1302.12	00	- - Of liquorice	5%	Free	17.5%	kg	292.942
1302.13	00	- - Of hops	5%	Free	17.5%	kg	292.943
1302.14	00	- - Of ephedra	5%		17.5%	kg	292.944
		- - Other:					
1302.19	10	- - - Aloe vera extract	5%	Free	17.5%	kg	292.945
1302.19	90	- - - Other	5%	Free	17.5%	kg	292.949
1302.20	00	- Pectic substances, pectinates and pectates	5%	Free	17.5%	kg	292.95
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:					
1302.31	00	- - Agar-agar	5%	Free	17.5%	kg	292.961
1302.32	00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	Free	17.5%	kg	292.962
1302.39	00	- - Other	5%	Free	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	EPA	VAT	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	- Bamboos	5%	Free	17.5%	kg	292.31
1401.20	00	- Rattans	5%	Free	17.5%	kg	292.32
1401.90	00	- Other	5%	Free	17.5%	kg	292.39
[1402]		**Deleted**					
[1403]		**Deleted**					
14.04		**Vegetable products not elsewhere specified or included.**					
1404.20	00	- Cotton linters	5%	Free	17.5%	kg	263.2
1404.90	00	- Other	5%	Free	17.5%	kg	292.999

SECTION III

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

CHAPTER 15

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

Notes.

1. This Chapter does not cover:

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

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

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

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

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

   (f) Factice derived from oils (heading 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

1 For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0g/100g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.

2. For the purposes of 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	EPA	VAT	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	- Lard	5%	Free	17.5%	kg	411.21
1501.20	00	- Other pig fat	5%	Free	17.5%	kg	411.291
1501.90	00	- Other	5%	Free	17.5%	kg	411.292
15.02		**Fats of bovine animals, sheep or goats, other than those of heading 15.03**					
1502.10	00	- Tallow	5%	Free	17.5%	kg	411.321
1502.90	00	- Other	5%	Free	17.5%	kg	411.329
15.03	00	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**					
1503.00	10	- - - Tallow oil	40%	See table	17.5%	kg	411.331
1503.00	90	- - - Other	40%	See table	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	- Fish-liver oils and their fractions	5%	Free	17.5%	kg	411.11
1504.20	00	- Fats and oils and their fractions, of fish, other than liver oils	5%	Free	17.5%	kg	411.12
1504.30	00	- Fats and oils and their fractions, of marine mammals	5%	Free	17.5%	kg	411.13
1505.00	00	**Wool grease and fatty substances derived therefrom (including lanolin).**	5%	Free	17.5%	kg	411.35
1506.00	00	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	5%	Free	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	- Crude oil, whether or not degummed	158%	158%	17.5%	kg/l	421.11
1507.90	00	- Other	158%	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	- Crude oil	40%	Free	17.5%	kg/l	421.31
1508.90	00	- Other	40%	Free	17.5%	kg/l	421.39
15.09		**Olive oil and its fractions, whether or not refined, but not chemically modified.**					
1509.20	00	- Extra virgin olive oil	40%	40%	17.5%	kg/l	421.43
1509.30	00	- Virgin olive oil	40%	40%	17.5%	kg/l	421.41
1509.40	00	- Other virgin olive oils	40%	40%	17.5%	kg/l	421.44
1509.90	00	- Other	40%	40%	17.5%	kg/l	421.42

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
15.10		**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.**					
1510.10	00	- Crude olive pomace oil	40%	40%	17.5%	kg/l	421.492
1510.90	00	- Other	40%	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	- Crude oil	40%	40%	17.5%	kg/l	422.21
		- Other:					
1511.90	10	- - - Palm stearin	40%	40%	17.5%	kg/l	422.291
1511.90	90	- - - Other	40%	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	- - Crude oil	40%	40%	17.5%	kg/l	421.51
1512.19	00	- - Other	40%	40%	17.5%	kg/l	421.59
		- Cotton-seed oil and its fractions:					
1512.21	00	- - Crude oil, whether or not gossypol has been removed	40%	40%	17.5%	kg/l	421.21
1512.29	00	- - Other	40%	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	- - Crude oil	40%	40%	17.5%	kg/l	422.31
1513.19	00	- - Other	40%	See table	17.5%	kg/l	422.39
		- Palm kernel or babassu oil and fractions thereof:					
1513.21	00	- - Crude oil	40%	40%	17.5%	kg/l	422.41
1513.29	00	- - Other	40%	See table	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	- - Crude oil	40%	See table	17.5%	kg/l	422.711
1514.19	00	- - Other	40%	See table	17.5%	kg/l	422.791
		- Other:					
1514.91	00	- - Crude oil	40%	See table	17.5%	kg/l	422.719
1514.99	00	- - Other	40%	See table	17.5%	kg/l	422.799

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
15.15		**Other fixed vegetable or microbial 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	- - Crude oil	5%	Free	17.5%	kg/l	422.11
1515.19	00	- - Other	40%	See table	17.5%	kg/l	422.19
		- Maize (corn) oil and its fractions:					
1515.21	00	- - Crude oil	40%	40%	0.0%	kg/l	421.61
1515.29	00	- - Other	40%	See table	0.0%	kg/l	421.69
1515.30	00	- Castor oil and its fractions	5%	Free	17.5%	kg/l	422.5
1515.50	00	- Sesame oil and its fractions	40%	See table	17.5%	kg/l	421.8
1515.60	00	-Microbial fats and oils and their fractions	40%	40%	17.5%	kg/l	
		- Other:					
1515.90	10	- - - Tung oil and its fractions	5%	See	17.5%	kg/l	422.91
1515.90	90	- - - Other	40%	See table	17.5%	kg/l	422.99
15.16		**Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**					
		- Animal fats and oils and their fractions:					
1516.10	10	- - - Fish fats and oils and their fractions	40%	See table	17.5%	kg	431.211
1516.10	90	- - - Other	40%	See table	17.5%	kg	431.219
1516.20	00	- Vegetable fats and oils and their fractions	40%	See table	17.5%	kg	431.22
1516.30	00	-Microbial fats and oils and their fractions	40%	40%	17.5%	kg	431.218
15.17		**Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**					
1517.10	00	- Margarine, excluding liquid margarine	20%	20%	0.0%	kg	091.01
		- Other:					
1517.90	10	- - - Imitation lard and lard substitutes (shortening)	20%	20%	17.5%	kg	091.091
1517.90	90	- - - Other	20%	20%	17.5%	kg	091.099
1518.00	00	**Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**	5%	Free	17.5%	kg	431.1
[1519]		**Deleted**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
1520.00	00	**Glycerol, crude; glycerol waters and glycerol lyes.**	5%	Free	17.5%	kg/l	512.222
15.21		**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.**					
1521.10	00	- Vegetable waxes	5%	Free	17.5%	kg	431.41
1521.90	00	- Other	5%	Free	17.5%	kg	431.42
1522.00	00	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**	5%	Free	17.5%	kg	431.33

SECTION IV

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

Note.

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, OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES OR OF INSECTS

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects, 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 l6 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, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
16.01		**Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.**					
1601.00	10	- - - Chicken sausages, canned	184%	184%	17.5%	kg	017.21
1601.00	20	- - - Other chicken sausages	184%	184%	17.5%	kg	017.22
1601.00	30	- - - Salami sausages	102%	102%	17.5%	kg	017.23
1601.00	40	- - - Other sausages, canned	184%	184%	17.5%	kg	017.24
1601.00	90	- - - Other	184%	184%	17.5%	kg	017.29
16.02		**Other prepared or preserved meat, meat offal, blood or insects.**					
		- Homogenised preparations:					
1602.10	20	- - - Preparations for infant use, as defined in Subheading Note 1 to this Chapter	10%	Free	17.5%	kg	098.112
1602.10	90	- - - Other, as defined in Subheading Note 1 to this Chapter	184%	184%	17.5%	kg	098.119
1602.20	00	- Of liver of any animal	184%	184%	17.5%	kg	017.3
		- Of poultry of heading 01.05:	184%	184	17.5%		
1602.31	00	- - Of turkeys:	184%	184%	17.5%	kg	017.41
		- - Of fowls:	184%	184	17.5%		
1602.32	10	- - - Homogenised preparations for use in the production of chicken sausages:	184%	184%	17.5%	kg	017.431
1602.32	20	--- Marinated Chicken	102%	102%	17.5%	kg	012.358
1602.32	90	- - - Other	102%	102%	17.5%	kg	017.439
1602.39	00	- - Other					
1602.39	00.10	- - - Luncheon meat	184%	184.0%	0.0%	kg	017.49
1602.39	00.90	- - - Other	184%	184.0%	17.5%	kg	017.49
		- Of swine:					
1602.41	00	- - Hams and cuts thereof					
1602.41	00.10	- - - Dry cured hams	20%	20.0%	17.5%	kg	017.51
1602.41	00.90	- - - Other hams and cuts thereof	184%	184.0%	17.5%	kg	017.51
1602.42	00	- - Shoulders and cuts thereof	184%	184%	17.5%	kg	017.52
		- - Other, including mixtures:					
1602.49	10	- - - Luncheon meat	184%	184%	0.0%	kg	017.53
1602.49	90	- - - Other	184%	184%	17.5%	kg	017.59
		- Of bovine animals:					
1602.50	10	- - - Canned corned beef	5%	Free	0.0%	kg	017.61
1602.50	90	- - - Other					
1602.50	90.10	- - - Cooked briskets	20%	20.0%	17.5%	kg	017.69
1602.50	90.20	- - - Luncheon meat	184%	184.0%	0.0%	kg	017.69
1602.50	90.90	- - - Other	184%	184.0%	17.5%	kg	017.69
		- Other, including preparations of blood of any animal:					
1602.90	10	- - - Corned mutton	184%	184%	17.5%	kg	017.91
1602.90	90	- - - Other	184%	184%	17.5%	kg	017.99
1603.00	**00**	**Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.**	5%	Free	17.5%	kg	017.1

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
16.04		**Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.**					
		- Fish, whole or in pieces, but not minced:					
1604.11	00	- - Salmon	20%	See table	0.0%	kg	037.11
1604.12	00	- - Herring	5%	Free	0.0%	kg	037.121
		- - Sardines, sardinella and brisling or sprats:					
1604.13	10	- - - Sardines	5%	Free	0.0%	kg	037.122
1604.13	20	- - - Sardinella and brisling or sprats	20%	20%	0.0%	kg	037.123
		--Tunas, skipjack tuna and bonito (Sarda spp.):					
1604.14	10	- - - Tunas	5%	Free	0.0%	kg	037.131
1604.14	20	- - - Skipjack and bonito	20%	20%	0.0%	kg	037.132
1604.15	00	- - Mackerel	5%	Free	0.0%	kg	037.14
1604.16	00	- - Anchovies	20%	See table	0.0%	kg	037.151
1604.17	00	- - Eels	20%	20%	0.0%	kg	037.152
1604.18	00	- - Shark Fins	20%	20%	0.0%	kg	037.153
1604.19	00	- - Other	20%	See table	0.0%	kg	037.159
1604.20	00	- Other prepared or preserved fish	20%	See table	0.0%	kg	037.16
		- Caviar and caviar substitutes:					
1604.31	00	- - Caviar	20%	20%	0.0%	kg	037.171
1604.32	00	- - Caviar substitutes	20%	20%	0.0%	kg	037.172
16.05		**Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.**					
1605.10	00	- Crab	20%	See table	17.5%	kg	037.211
		- Shrimps and prawns:					
1605.21	00	- - Not in airtight container	20%	20%	17.5%	kg	037.2121
1605.29	00	- - Other	20%	20%	17.5%	kg	037.2129
1605.30	00	- Lobster	20%	20%	17.5%	kg	037.213
1605.40	00	- Other crustaceans	20%	20%	17.5%	kg	037.219
		- Molluscs:					
1605.51	00	- - Oysters	20%	20%	17.5%	kg	037.2211
1605.52	00	- - Scallops, including queen scallops	20%	20%	17.5%	kg	037.2212
1605.53	00	- - Mussels	20%	20%	17.5%	kg	037.2213
1605.54	00	- - Cuttle fish and squid	20%	20%	17.5%	kg	037.2214
1605.55	00	- - Octopus	20%	20%	17.5%	kg	037.2215
1605.56	00	- - Clams, cockles and arkshells	20%	20%	17.5%	kg	037.2216
1605.57	00	- - Abalone	20%	20%	17.5%	kg	037.2217
1605.58	00	- - Snails, other than sea snails	20%	20%	17.5%	kg	037.2218
		- - Other:					
1605.59	10	- - - Conch	20%	20%	17.5%	kg	037.2191

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
1605.59	90	- - - Other	20%	20%	17.5%	kg	037.2199
		- Other aquatic invertebrates:					
1605.61	00	- - Sea cucumbers	20%	20%	17.5%	kg	037.2221
1605.62	00	- - Sea urchins	20%	20%	17.5%	kg	037.2222
1605.63	00	- - Jellyfish	20%	20%	17.5%	kg	037.2223
1605.69	00	- - Other	20%	20%	17.5%	kg	037.2229

CHAPTER 17

SUGAR 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^{o}.

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^{0} or more but less than 93^{0}. The product contains only natural anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	SUGAR LEVY	VAT	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	- - Beet sugar	40%	40%		17.5%	kg	061.12
		- - Cane sugar specified in Subheading Note 2 to this Chapter:						
1701.13	10	- - - For retail sale in packages of not more than 10kg	40%	40%	$0.90 per kg	0.0%	kg	061.1211
1701.13	90	- - - Other	40%	40%	$0.90 per kg	0.0%	kg	061.1129
		- - Other cane sugar:			$0.90 per kg	0.0%		
1701.14	10	- - - For retail sale in packages of not more than 10kg	40%	40%	$0.90 per kg	0.0%	kg	061.1131
1701.14	90	- - - Other	40%	40%	$0.90 per kg	0.0%	kg	061.1139
		- Other:						
1701.91	00	- - Containing added flavouring or colouring matter	40%	40%		17.5%	kg	061.21
		- - Other:						
1701.99	10	- - - Icing sugar	25%	25%		17.5%	kg	061.291
1701.99	90	- - - Other						
1701.99	90.10	- - - Refined sugar	25%	25%		17.5%	kg	061.299
1701.99	90.90	- - - Other	25%	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	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	Free		17.5%	kg	061.911
1702.19	00	- - Other	5%	Free		17.5%	kg	061.919
1702.20	00	- Maple sugar and maple syrup	40%	40%		17.5%	kg	061.92
1702.30	00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	Free		17.5%	kg	061.93
1702.40	00	- Glucose and glucose syrup, containing in the dry state at leas	5%	Free		17.5%	kg	061.94
1702.50	00	- Chemically pure fructose	5%	Free		17.5%	kg	061.95
1702.60	00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	Free		17.5%	kg	061.96
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:						
1702.90	10	- - - Syrup of cane sugar	40%	40%		17.5%	kg	061.991
1702.90	20	- - - Caramel	40%	40%		17.5%	kg	061.992

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	SUGAR LEVY	VAT	UNIT	SITC REV 4
1702.90	90	- - - Other	40%	40%		17.5%	kg	061.999
17.03		**Molasses resulting from the extraction or refining of sugar.**						
		- Cane molasses:						
1703.10	10	- - - Inedible	15%	15%		17.5%	kg&l	061.511
1703.10	20	- - - Edible	15%	15%		17.5%	kg&l	061.512
1703.90	00	- Other	15%	15%		17.5%	kg&l	061.59
17.04		**Sugar confectionery (including white chocolate), not containing cocoa.**						
1704.10	00	- Chewing gum, whether or not sugar-coated	20%	20%		17.5%	kg	062.21
		- Other:						
1704.90	10	- - - Guava cheese	141%	141%		17.5%	kg	062.291
1704.90	90	- - - Other						
1704.90	90.10	- - - Hard Candy	20%	20%		17.5%	kg	062.299
1704.90	90.20	- - - Grain based bars (Granola Bars, Rice cereal Bars) and similar breakfast bars	20%	20%		17.5%	kg	062.299
1704.90	90.90	- - - Other	20%	20%		17.5%	kg	062.299

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover;
   (a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (b) Preparations of heading 04.03, 19.01, 19.02 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
18.01		**Cocoa beans, whole or broken, raw or roasted.**					
1801.00	10	- - - Raw	5%	Free	17.5%	kg	072.11
1801.00	20	- - - Roasted	5%	Free	17.5%	kg	072.12
1802.00	00	**Cocoa shell, husk, skins and other cocoa waste.**	5%	Free	17.5%	kg	072.5
18.03		**Cocoa paste, whether or not defatted.**					
1803.10	00	- Not defatted	5%	Free	17.5%	kg	072.31
1803.20	00	- Wholly or partly defatted	5%	Free	17.5%	kg	072.32
1804.00	00	**Cocoa butter, fat and oil.**	5%	Free	17.5%	kg	072.4
18.05		**Cocoa powder, not containing added sugar or other sweetening matter.**					
1805.00	10	- - - Put up for retail sale in packages of not more than 2 kg	20%	20%	17.5%	kg	072.21
1805.00	90	- - - Other	5%	Free	17.5%	kg	072.29
18.06		**Chocolate and other food preparations containing cocoa.**					
1806.10	00	- Cocoa powder, containing added sugar or other sweetening matter	20%	20%	17.5%	kg	073.1
1806.20	00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	20%	20%	17.5%	kg	073.2
		- Other, in blocks, slabs or bars:					
1806.31	00	- - Filled	20%	20%	17.5%	kg	073.31
1806.32	00	- - Not filled	20%	20%	17.5%	kg	073.39
1806.90	00	- Other	20%	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, insects, 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	EPA	VAT	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	- Preparations suitable for infants or young children, put up for retail sale	Free	Free	0.0%	kg	098.93
		- Mixes and doughs for the preparation of bakers' wares of heading 19.05:					
1901.20	10	- - - Cake mix in retail packages not exceeding 2 kg.	15%	15%	17.5%	kg	048.51
1901.20	90	- - - Other	5%	5%	17.5%	kg	048.59
		- Other:					
1901.90	10	- - - Malt extract	5%	Free	17.5%	kg	098.941
1901.90	20	- - - Preparations of malt extract	20%	20%	17.5%	kg	098.942
1901.90	90	- - - Other	20%	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	- - Containing eggs	20%	20%	0.0%	kg	048.31
1902.19	00	- - Other					
1902.19	00.10	- - - Macaroni, spaghetti and elbows	100%	100.0%	0.0%	kg	098.39
1902.19	00.20	- - - -Chow mein	20%	20.0%	0.0%	kg	098.39
1902.19	00.90	- - - Other	20%	20.0%	0.0%	kg	098.39
1902.20	00	- Stuffed pasta, whether or not cooked or otherwise prepared	20%	20%	17.5%	kg	098.911
1902.30	00	- Other pasta	20%	20%	17.5%	kg	098.912
1902.40	00	- Couscous	20%	20%	17.5%	kg	098.913
1903.00	00	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	15%	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	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	20%	17.5%	kg	048.111

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
1904.20	00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20%	See table	17.5%	kg	048.112
1904.30	00	- Bulgur wheat	20%	20%	17.5%	kg	048.121
1904.90	00	- Other	20%	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	- Crispbread	20%	20%	17.5%	kg	048.411
1905.20	00	- Gingerbread and the like	20%	20%	17.5%	kg	048.421
		- Sweet biscuits; waffles and wafers:					
1905.31	00	- - Sweet biscuits					
1905.31	00.10	- - -Oatmeal Cookies, Pecan Sandies	20%	20%	17.5%	kg	048.422
1905.31	00.90	- - -Other Sweet Biscuits	20%	20%	17.5%	kg	048.422
		- - Waffles and wafers:					
1905.32	10	- - - Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	Free	0.0%	kg	048.423
1905.32	20	- - - Sealing wafers, rice paper and similar products	5%	Free	0.0%	kg	048.424
1905.32	90	- - - Other	20%	20%	17.5%	kg	048.429
1905.40	00	- Rusks, toasted bread and similar toasted products					
1905.40	00.10	- - - Fette Biscottate Rusks	20%	20%	17.5%	kg	048.412
1905.40	00.90	- - - Other Rusks, toasted bread and similar toasted products	20%	20%	17.5%	kg	048.412
		- Other:					
1905.90	10	- - - Biscuits, unsweetened	20%	20%	0.0%	kg	048.491
1905.90	20	- - - Ice cream cones	20%	20%	17.5%	kg	048.492
1905.90	90	- - - Other:					
1905.90	90.10	- - - Bread, unsweetened	20%	20%	0.0%	kg	048.499
1905.90	90.20	- - - Bread, sweetened	20%	20%	0.0%	kg	048.499
1905.90	90.30	- - - Pastry	20%	20%	0.0%	kg	048.499
1905.90	90.40	- - - Cakes	20%	20%	0.0%	kg	048.499
1905.90	90.50	- - - Bakers ware	20%	20%	0.0%	kg	048.499
1905.90	90.60	- - - Breadsticks	20%	20%	17.5%	kg	048.499
1905.90	90.70	- - - Cream Pies	20%	20%	17.5%	kg	048.499
1905.90	90.90	- - - Other n.e.s	20%	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) Vegetable fats and oils (chapter 15);

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

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

   (e) Homogenised composite food preparations of heading 21.04.

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

3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

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

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

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

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as 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 20^0 C or corrected for 20^0 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	EPA	EXCISE	VAT	UNIT	SITC REV 4
20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**						
		- Cucumbers and gherkins:						
2001.10	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.711
2001.10	90	- - - Other	20%	20%		17.5%	kg	056.712
		- Other:						
2001.90	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.715
2001.90	90	- - - Other	20%	20%		17.5%	kg	056.719
20.02		**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**						
		- Tomatoes, whole or in pieces:						
2002.10	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.721
2002.10	90	- - - Other	20%	20%		17.5%	kg	056.729
		- Other:						
2002.90	10	- - - Tomato paste, in packages not less than 50 kg	5%	Free		17.5%	kg	056.731
2002.90	20	- - - Tomato paste, other	20%	20%		17.5%	kg	056.732
2002.90	30	- - - Other, in packages not less than 50 kg	5%	Free		17.5%	kg	056.733
2002.90	90	- - - Other	20%	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	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.741
2003.10	90	- - - Other	20%	20%		17.5%	kg	056.742
		- Other:						
		- - - Other mushrooms:						
2003.90	11	- - - - In packages not less than 50 kg	5%	5%		17.5%	kg	056.7411
2003.90	19	- - - - Other	20%	20%		17.5%	kg	056.7419
		- - - Truffles:						
2003.90	91	- - - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.7491
2003.90	99	- - - - Other	20%	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**						
		- Potatoes:						
2004.10	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.611
2004.10	90	- - - Other	20%	20%		17.5%	kg	056.619
		- Other vegetables and mixtures of vegetables:						
2004.90	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.691
2004.90	90	- - - Other	20%	20%		17.5%	kg	056.699

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00**						
		- Homogenized vegetables:						
2005.10	20	- - - Preparations for infant use, as defined in Subheading Note 1 to this Chapter	10%	Free		17.5%	kg	098.122
2005.10	90	- - - Other, as defined in Subheading Note 1 to this Chapter	20%	20%		17.5%	kg	098.129
		- Potatoes:						
2005.20	10	- - - In packages not less than 50 kg	5%	See table		17.5%	kg	098.761
2005.20	90	- - - Other	20%	See table		17.5%	kg	098.769
2005.20	90.10	- - - Potato Chips, Tortlla Chips and corn chips	20%	20%		17.5%	kg	056.769
2005.20	90.90	- - - Other	20%	20%		17.5%	kg	056.769
		- Peas (Pisum sativum):						
2005.40	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	098.7911
2005.40	90	- - - Other	20%	20%		17.5%	kg	098.7919
		- Beans (Vigna spp., Phaseolus spp.):						
		- - Beans, shelled:						
2005.51	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.7921
2005.51	90	- - - Other	20%	20%		17.5%	kg	056.7922
		- - Other:						
2005.59	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.7923
2005.59	90	- - - Other	20%	20%		17.5%	kg	056.7929
2005.60	00	- Asparagus	20%	See table		17.5%	kg	056.797
		- Olives:						
2005.70	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.7931
2005.70	90	- - - Other	20%	20%		17.5%	kg	056.7939
		- Sweet corn (Zea mays var. saccharata):						
2005.80	10	- - - In packages not less than 50 kg	5%	Free		17.5%	kg	056.771
2005.80	90	- - - Other	20%	20%		17.5%	kg	056.779
		- Other vegetables and mixtures of vegetables:						
		- - Bamboo shoots:						
2005.91	10	- - - In packages not less than 50 kg	5%	20%		17.5%	kg	056.7941
2005.91	90	- - - Other	20%	20%		17.5%	kg	056.7949
		- - Other:						
2005.99	10	- - - Sauerkraut, in packages not less than 50 kg	5%	Free		17.5%	kg	056.7951
2005.99	20	- - - Sauerkraut, other	20%	20%		17.5%	kg	056.7959
		- - - Other:						
2005.99	91	- - - - Homogenized vegetables in packages not less than 50 kg	5%	5%		17.5%	kg	098.7992
2005.99	98	- - - - Other vegetables and mixtures of vegetables in packages not less than 50 kg	5%	Free		17.5%	kg	056.7991
2005.99	99	- - - - Other	20%	20%		17.5%	kg	056.7999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
20.06		**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).**						
2006.00	10	- - - Citrus peel	15%	15%		17.5%	kg	062.11
2006.00	20	- - - Glacé cherries	20%	20%		17.5%	kg	062.12
2006.00	90	- - - Other	15%	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.**						
		- Homogenised preparations:						
2007.10	10	- - - For infant use, as defined in Subheading Note 2 to this Chapter	10%	Free		17.5%	kg	098.131
2007.10	90	- - - Other, as defined in Subheading Note 2 to this Chapter	141%	141%		17.5%	kg	098.139
		- Other:						
		- - Citrus fruit:						
2007.91	10	- - - Fruit purée and fruit paste, not in retail packages	141%	141%		17.5%	kg	058.11
2007.91	90	- - - Other	141%	141%		17.5%	kg	058.12
		- - Other:						
2007.99	10	- - - Fruit purée and fruit paste, not in retail packages	141%	141%		17.5%	kg	058.13
2007.99	20	- - - Pineapple jams and jellies	141%	141%		17.5%	kg	058.14
2007.99	30	- - - Guava jams and jellies	141%	141%		17.5%	kg	058.15
2007.99	50	- - - Nutmeg jams and jellies	141%	141%		17.5%	kg	058.17
2007.99	90	- - - Other	141%	14%		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:						
		- - Ground-nuts:						
2008.11	10	- - - Peanut butter	20%	20%		17.5%	kg	058.922
2008.11	90	- - - Other	20%	20%		17.5%	kg	058.929
		- - Other, including mixtures:						
2008.19	10	- - - Coconut Cream	20%	20%		17.5%	kg	058.921
2008.19	90	- - - Other	20%	20%		17.5%	kg	058.929
2008.20	00	- Pineapples	20%	20%		17.5%	kg	058.93
		- Citrus fruit:						
2008.30	10	- - - Oranges	20%	20%		17.5%	kg	058.941
2008.30	20	- - - Grapefruits	20%	20%		17.5%	kg	058.942
2008.30	90	- - - Other	20%	20%		17.5%	kg	058.949

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2008.40	00	- Pears	20%	See table		17.5%	kg	058.961
2008.50	00	- Apricots	20%	See table		17.5%	kg	058.951
		- Cherries:						
2008.60	10	- - - Maraschino cherries	20%	20%		17.5%	kg	058.9521
2008.60	90	- - - Other	20%	20%		17.5%	kg	058.9529
2008.70	00	- Peaches, including nectarines	20%	20%		17.5%	kg	058.953
2008.80	00	- Strawberries	20%	See table		17.5%	kg	058.962
		- Other, including mixtures other than those of subheading 2008.19:						
2008.91	00	- - Palm hearts	20%	20%		17.5%	kg	058.963
2008.93	00	- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitis-idaea)	20%	20%		17.5%	kg	058.97
2008.97	00	- - Mixtures	20%	20%		17.5%	kg	058.97
		- - Other:						
2008.99	10	- - - Mangoes	20%	20%		17.5%	kg	058.964
2008.99	20	- - - Banana and plantain chips	20%	20%		17.5%	kg	058.965
2008.99	30	- - - Akee (ackee) (Blighia sapida Koenig)	20%	20%		17.5%	kg	058.966
2008.99	40	- - - Christophine (choyote)	20%	20%		17.5%	kg	058.967
2008.99	90	- - - Other	20%	20%		17.5%	kg	058.969
20.09		**Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**						
		- Orange juice:						
		- - Frozen:						
2009.11	10	- - - Concentrated						
2009.11	10.10	Concentrated, unsweetened	40%	40%		17.5%	kg&l	059.111
2009.11	10.20	Concentrated, sweetened	40%	40%	20%	17.5%	kg&l	059.111
2009.11	20	- - - Other						
2009.11	20.10	Other, unsweetened	141%	141%		17.5%	kg&l	059.119
2009.11	20.20	Other, sweetened	141%	141%	20%	17.5%	kg&l	059.119

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
		- - Not frozen, of a Brix value not exceeding 20:						
2009.12	10	- - - For infant use, in packages put up for retail sale						
2009.12	10.10	For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.121
2009.12	10.20	For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.121
2009.12	20	- - - Other, in packages put up for retail sale, not concentrated						
2009.12	20.10	- - - Other, in packages put up for retail sale, not concentrated unsweetened	141%	141%		17.5%	kg&l	059.122
2009.12	20.20	- - - Other, in packages put up for retail sale, not concentrated sweetened	141%	141%	20%	17.5%	kg&l	059.122
2009.12	30	- - - Other, not concentrated						
2009.12	30.10	Other, not concentrated, unsweetened	141%	141%		17.5%	kg&l	059.129
2009.12	30.20	Other, not concentrated, sweetened	141%	141%	20%	17.5%	kg&l	059.129
2009.12	90	- - - Other, concentrated						
2009.12	90.10	Other, concentrated, unsweetened	40%	40%		17.5%	kg&l	059.123
2009.12	90.20	Other, concentrated, sweetened	40%	40%	20%	17.5%	kg&l	059.123
		- - Other:						
2009.19	10	- - - For infant use, in packages put up for retail sale						
2009.19	10.10	For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.131
2009.19	10.20	For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.131
2009.19	20	- - - Other, in packages put up for retail sale						
2009.19	20.10	Other, in packages put up for retail sale, unsweetened	141%	141%		17.5%	kg&l	059.132
2009.19	20.20	Other, in packages put up for retail sale, sweetened	141%	141%	20%	17.5%	kg&l	059.132
2009.19	90	- - - Not in packages put up for retail sale						
2009.19	90.10	Not in packages put up for retail sale, unsweetened	141%	141		17.5%	kg&l	059.139
2009.19	90.20	Not in packages put up for retail sale, sweetened	141%	141%	20%	17.5%	kg&l	059.139
		- Grapefruit juice; pomelo juice:						
		- - Brix value not exceeding 20:						
2009.21	10	- - - For infant use, in packages put up for retail sale						
2009.21	10.10	For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.211
2009.21	10.20	For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.211
2009.21	20	- - - Other, in packages put up for retail sale, not concentrated						
2009.21	20.10	- - - Other, in packages put up for retail sale, not concentrated, unsweetened	125%	125%		17.5%	kg&l	059.212
2009.21	20.20	- - - Other, in packages put up for retail sale, not concentrated, unsweetened	125%	125%	20%	17.5%	kg&l	059.212

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2009.21	30	- - - Other, not concentrated						
2009.21	30.10	- - - Other, not concentrated, unsweetened	125%	125%		17.5%	kg&l	059.219
2009.21	30.20	- - - Other, not concentrated, sweetened	125%	125%	20%	17.5%	kg&l	059.219
2009.21	90	- - - Other, concentrated						
2009.21	90.10	- - - Other, concentrated unsweetened	40%	40%		17.5%	kg&l	059.213
2009.21	90.20	- - - Other, concentrated, sweetened	40%	40%	20%	17.5%	kg&l	059.213
		- - Other:						
2009.29	10	- - - For infant use, in packages put up for retail sale						
2009.29	10.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.221
2009.29	10.20	- - - For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.221
2009.29	20	- - - Other, in packages put up for retail sale						
2009.29	20.10	- - - Other, in packages put up for retail sale, unsweetened	125%	125		17.5%	kg&l	059.222
2009.29	20.20	- - - Other, in packages put up for retail sale, sweetened	125%	125%	20%	17.5%	kg&l	059.222
2009.29	90	- - - Not in packages put up for retail sale						
2009.29	90.10	- - - Not in packages put up for retail sale, unsweetened	125%	125%		17.5%	kg&l	059.229
2009.29	90.20	- - Not in packages put up for retail sale, sweetened	125%	125%	20%	17.5%	kg&l	059.229
		- Juice of any other single citrus fruit:						
		- - 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	11.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.311
2009.31	11.20	- - -For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.311
2009.31	12	- - - Other, in packages put up for retail sale, concentrated						
2009.31	12.10	- - - Other, in packages put up for retail sale, concentrated, unsweetened	125%	125%		17.5%	kg&l	059.314
2009.31	12.20	- - - Other, in packages put up for retail sale, concentrated, sweetened	125%	125%	20%	17.5%	kg&l	059.314

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2009.31	13	- - - - Other, in packages put up for retail sale, not concentrated						
2009.31	13.10	- - - Other, in packages put up for retail sale, not concentrated, unsweetened	125%	125%		17.5%	kg&l	059.315
2009.31	13.20	- - - Other, in packages put up for retail sale, not concentrated, sweetened	125%	125%	20%	17.5%	kg&l	059.315
2009.31	19	- - - - Not in packages put up for retail sale						
2009.31	19.10	Not in packages put up for retail sale, unsweetened	125%	125%		17.5%	kg&l	059.319
2009.31	19.20	Not in packages put up for retail sale, sweetened	125%	125%	20%	17.5%	kg&l	059.319
		- - - Other single citrus fruit of a Brix value not exceeding 20:						
2009.31	91	- - - - For infant use, in packages put up for retail sale						
2009.31	91.10	For infant use, in packages put up for retail sale, unsweetened	10%	10%		17.5%	kg&l	059.321
2009.31	91.20	For infant use, in packages put up for retail sale, sweetened	10%	10%	20%	17.5%	kg&l	059.321
2009.31	92	- - - - Other, in packages put up for retail sale						
2009.31	92.10	Other, in packages put up for retail sale, unsweetened	40%	40%		17.5%	kg&l	059.322
2009.31	92.90	Other, in packages put up for retail sale, sweetened	40%	40%	20%	17.5%	kg&l	059.322
2009.31	99	- - - - Not in packages put up for retail sale						
2009.31	99.10	Not in packages put up for retail sale, unsweetened	40%	40%		17.5%	kg&l	059.329
2009.31	99.20	Not in packages put up for retail sale, sweetened	40%	40%	20%	17.5%	kg&l	059.329
		- - Other:						
		- - - Lime juice of a Brix value exceeding 20:						
2009.39	11	- - - - For infant use, in packages put up for retail sale						
2009.39	11.10	For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.332
2009.39	11.20	For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.332
2009.39	12	- - - - Other, in packages put up for retail sale, concentrated						
2009.39	12.10	- - - Other, in packages put up for retail sale, concentrted, unsweetened	40%	Free		17.5%	kg&l	059.334
2009.39	12.20	- - - Other, in packages put up for retail sale, concentrted, sweetened	40%	Free	20%	17.5%	kg&l	059.334
2009.39	13	- - - - Other, in packages put up for retail sale, not concentrated						
2009.39	13.10	- - - - Other, in packages put up for retail sale, not concentrted, unsweetened	40%	40%		17.5%	kg&l	059.335
2009.39	13.20	- - - - Other, in packages put up for retail sale, not concentrted, sweetened	40%	40%	20%	17.5%	kg&l	059.335
2009.39	19	- - - - Not in packages put up for retail sale.						
2009.39	19.10	- - - Not in packages put up for retail sale, unsweetened	40%	40%		17.5%	kg&l	059.3391
2009.39	19.20	- - - Not in packages put up for retail sale, sweetened	40%	40%	20%	17.5%	kg&l	059.3391

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
		- - - 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	91.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	10%		17.5%	kg&l	059.392
2009.39	91.20	- - - For infant use, in packages put up for retail sale, sweetened	10%	10%	20%	17.5%	kg&l	059.392
2009.39	92	- - - - Other, in packages put up for retail sale						
2009.39	92.10	- - - Other, in packages put up for retail sale, unsweetened	40%	40%		17.5%	kg&l	059.393
2009.39	92.20	- - -Other, in packages put up for retail sale, sweetened	40%	40%	20%	17.5%	kg&l	059.393
2009.39	99	- - - - Not in packages put up for retail sale		40%				
2009.39	99.10	- - - Not in packages put up for retail sale, unsweetened	40%	40%		17.5%	kg&l	059.339
2009.39	99.20	- - - Not in packages put up for retail sale, sweetened	40%	40%	20%	17.5%	kg&l	059.339
		- Pineapple juice:						
		- - Of a Brix value not exceeding 20:						
2009.41	10	- - - For infant use, in packages put up for retail sale						
2009.41	10.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.911
2009.41	10.20	- - - For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.911
2009.41	30	- - - Other, in packages put up for retail sale						
2009.41	30.10	- - - Other, in packages put up for retail sale, unsweetened	100%	100%		17.5%	kg&l	059.916
2009.41	30.20	- - - Other, in packages put up for retail sale, sweetened	100%	100%	20%	17.5%	kg&l	059.916
2009.41	40	- - - Not in packages put up for retail sale						
2009.41	40.10	- - - Not in packages put up for retail sale, unsweetened	100%	100%		17.5%	kg&l	059.912
2009.41	40.20	- - - Not in packages put up for retail sale, sweetened	100%	100%	20%	17.5%	kg&l	059.912
		- - Other:						
2009.49	10	- - - For infant use, in packages put up for retail sale						
2009.49	10.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.913
2009.49	10.20	- - - For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.913
2009.49	20	- - - Other, in packages put up for retail sale						
2009.49	20.10	- - - Other, in packages put up for retail sale, unsweetened	100%	100%		17.5%	kg&l	059.915
2009.49	20.20	- - - Other, in packages put up for retail sale, sweetened	100%	100%	20%	17.5%	kg&l	059.915
2009.49	40	- - - Not in packages put up for retail sale						
2009.49	40.10	- - - Not in packages put up for retail sale, unsweetened	100%	100%		17.5%	kg&l	059.919
2009.49	40.20	- - - Not in packages put up for retail sale, sweetened	100%	100%	20%	17.5%	kg&l	059.919

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
		- Tomato juice:						
2009.50	10	- - - For infant use, in packages put up for retail sale						
2009.50	10.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	10%		17.5%	kg&l	059.922
2009.50	10.20	- - - For infant use, in packages put up for retail sale sweetened	10%	10%	20%	17.5%	kg&l	059.922
2009.50	90	- - - Other tomato juice (see Chapter Note 4)						
2009.50	90.10	- - - Other tomato juice, unsweetened (see Chapter Note 4)	20%	20%		17.5%	kg&l	059.929
2009.50	90.20	- - - Other tomato juice sweetened (see Chapter Note 4)	20%	20%	20%	17.5%	kg&l	059.929
		- Grape Juice (including Grape Must):						
		- - Of a Brix value not exceeding 30:						
2009.61	10	- - - Concentrated, other than grape must						
2009.61	10.10	- - - Concentrated, other than grape must unsweetened	5%	Free		17.5%	kg&l	059.931
2009.61	10.20	- - - Concentrated, other than grape must sweetened	5%	Free	20%	17.5%	kg&l	059.931
2009.61	20	- - - Grape Must (see Additional CARICOM Guideline 3)						
2009.61	20.10	- - - Grape Must unsweetened(see Additional CARICOM Guideline 3)	5%	Free		17.5%	kg&l	059.935
2009.61	20.20	- - - Grape Must sweetened (see Additional CARICOM Guideline 3)	5%	Free	20%	17.5%	kg&l	059.935
2009.61	30	- - - Other, for infant use, in packages put up for retail sale						
2009.61	30.10	- - - Other, for infant use, in packages put up for retail sale unsweetened	10%	Free		17.5%	kg&l	059.932
2009.61	30.20	- - - Other, for infant use, in packages put up for retail sale sweetened	10%	Free	20%	17.5%	kg&l	059.932
2009.61	40	- - - Other, in packages put up for retail sale						
2009.61	40.10	- - - Other, in packages put up for retail sale, unsweetened	20%	20%		17.5%	kg&l	059.933
2009.61	40.20	- -- - Other, in packages put up for retail sale, sweetened	20%	20%	20%	17.5%	kg&l	059.933
2009.61	90	- - - Other, not in packages put up for retail sale						
2009.61	90.10	- - - Other, not in packages put up for retail sale, unsweetened	20%	20%		17.5%	kg&l	059.934
2009.61	90.20	- - - Other, not in packages put up for retail sale, sweetened	20%	20%	20%	17.5%	kg&l	059.934
		- - Other:						
2009.69	10	- - - For infant use, in packages put up for retail sale						
2009.69	10.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.936
2009.69	10.20	- - - For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.936

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2009.69	20	- - - Grape Must (see Additional CARICOM Guideline 3)						
2009.69	20.10	Grape Must unsweetened (see Additional CARICOM Guideline 3)	10%	Free		17.5%	kg&l	059.939
2009.69	20.20	Grape Must sweetened(see Additional CARICOM Guideline 3)	10%	Free	20%	17.5%	kg&l	059.939
2009.69	30	- - - Other, in packages put up for retail sale						
2009.69	30.10	- - - Other, in packages put up for retail sale, unsweetened	20%	20%		17.5%	kg&l	059.937
2009.69	30.20	- - - Other, in packages put up for retail sale sweetened	20%	20%	20%	17.5%	kg&l	059.937
2009.69	90	- - - Other, not in packages put up for retail sale						
2009.69	90.10	- - - Other, not in packages put up for retail sale, unsweetened	20%	20%		17.5%	kg&l	059.938
2009.69	90.20	Other, not in packages put up for retail sale, sweetened	20%	20%	20%	17.5%	kg&l	059.938
		- Apple juice:						
		- - Of a Brix value not exceeding 20:						
2009.71	10	- - - Concentrated, not in packages put up for retail sale						
2009.71	10.10	- - - Concentrated, not in packages put up for retail sale, unsweetened	5%	Free		17.5%	kg&l	059.941
2009.71	10.20	- - - Concentrated, not in packages put up for retail sale, sweetened	5%	Free	20%	17.5%	kg&l	059.941
2009.71	20	- - - Other, for infant use, in packages put up for retail sale						
2009.71	20.10	- - - Other, for infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.942
2009.71	20.20	- - - Other, for infant use, in packages put up for retail sale sweetened	10%	Free	20%	17.5%	kg&l	059.942
2009.71	30	- - - Other, in packages put up for retail sale						
2009.71	30.10	- - - Other, in packages put up for retail sale, unsweetened	100%	100%		17.5%	kg&l	059.943
2009.71	30.20	- - - Other, in packages put up for retail sale, sweetened	100%	100%	20%	17.5%	kg&l	059.943
2009.71	80	- - - Other, not in packages put up for retail sale						
2009.71	80.10	- - - Other, not in packages put up for retail sale, unsweetened	100%	100%		17.5%	kg&l	059.944
2009.71	80.20	- - - Other, not in packages put up for retail sale, sweetened	100%	100%	20%	17.5%	kg&l	059.944
		- - Other:						
2009.79	10	- - - For infant use, in packages put up for retail sale						
2009.79	10.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.945
2009.79	10.20	- - - For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.945

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2009.79	20	- - - Other, in packages put up for retail sale						
2009.79	20.10	- - - Other, in packages put up for retail sale, unsweetened	100%	100%		17.5%	kg&l	059.946
2009.79	20.20	- - - Other, in packages put up for retail sale, sweetened	100%	100%	20%	17.5%	kg&l	059.946
2009.79	80	- - - Not in packages put up for retail sale						
2009.79	80.10	- - - Not in packages put up for retail sale, unsweetened	100%	100%		17.5%	kg&l	059.949
2009.79	80.20	- - - Not in packages put up for retail sale, sweetened	100%	100%	20%	17.5%	kg&l	059.949
		- Juice of any other single fruit, nut or vegetable:						
		- - Cranberry (Vaccinium macrocarpon, Vaccinium Oxycoccos) juice; lingonberry (Vaccinium vitis-idaea) juice:						
2009.81	10	- - - For infant use, in packages put up for retail sale						
2009.81	10.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.9592 (A)
2009.81	10.20	For infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.9592 (A)
2009.81	90	- - - Other	20%	20%			kg&l	059.9593 (B)
2009.81	90.10	- - - Other, unsweetened	20%	20%		17.5%	kg&l	059.9593 (B)
2009.81	90.20	- - - Other, sweetened	20%	20%	20%	17.5%	kg&l	059.9593 (B)
		- - Other:						
		- - - Passion fruit juice:						
2009.89	11	- - - - For infant use, in packages put up for retail sale						
2009.89	11.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	10%		17.5%	kg&l	059.952
2009.89	11.20	- - - For infant use, in packages put up for retail sale, sweetened	10%	10%	20%	17.5%	kg&l	059.952
2009.89	12	- - - - Other, in packages put up for retail sale						
2009.89	12.10	- - - Other, in packages put up for retail sale, unsweetened	20%	20%		17.5%	kg&l	059.953
2009.89	12.20	- - - Other, in packages put up for retail sale, sweetened	20%	20%	20%	17.5%	kg&l	059.953

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2009.89	13	- - - - Other, concentrated, not in packages put up for retail sale						
2009.89	13.10	- - - - Other, concentrated, not in packages put up for retail sale, unsweetened	15%	15%		17.5%	kg&l	059.951
2009.89	13.20	- - - - Other, concentrated, not in packages put up for retail sale, sweetened	15%	15%	20%	17.5%	kg&l	059.951
2009.89	19	- - - - Other						
2009.89	19.10	- - - Other, unsweetened	20%	20%		17.5%	kg&l	059.954
2009.89	19.20	- - - Other, sweetened	20%	20%	20%	17.5%	kg&l	059.954
		- - - Tamarind Juice:						
2009.89	22	- - - - For infant use, in packages put up for retail sale						
2009.89	22.10	- - - For infant use, in packages put up for retail sale, unsweetened	10%	10%		17.5%	kg&l	059.956
2009.89	22.20	- - - For infant use, in packages put up for retail sale, sweetened	10%	10%	20%	17.5%	kg&l	059.956
2009.89	23	- - - - Other, in packages put up for retail sale						
2009.89	23.10	- - - Other, in packages put up for retail sale, unsweetened	20%	20%		17.5%	kg&l	059.957
2009.89	23.20	- - - Other, in packages put up for retail sale, sweetened	20%	20%	20%	17.5%	kg&l	059.957
2009.89	29	- - - - Not in packages put up for retail sale						
2009.89	29.10	- - - Not in packages put up for retail sale, unsweetened	20%	20%		17.5%	kg&l	059.958
2009.89	29.20	- - - Not in packages put up for retail sale, sweetened	20%	20%	20%	17.5%	kg&l	059.958
2009.89	30	- - - Other, for infant use, in packages put up for retail sale						
2009.89	30.10	- - - Other, for infant use, in packages put up for retail sale unsweetened	10%	10%		17.5%	kg&l	059.9591(A)
2009.89	30.20	- - - Other, for infant use, in packages put up for retail sale sweetened	10%	10%	20%	17.5%	kg&l	059.9591(A)
2009.89	40	--- Coconut water						
2009.89	40.10	--- Coconut water, unsweetened	20%	20%			kg&l	
2009.89	40.20	--- Coconut water, sweetened	20%	20%	20%	17.5%	kg&l	
2009.89	90	- - - Other						
2009.89	90.10	- - - Other, unsweetened	20%	20%		17.5%	kg&l	059.9599(B)
2009.89	90.20	- - - Other, sweetened	20%	20%	20%	17.5%	kg&l	059.9599(B)

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
		- 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	10.10	- - - Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.962
2009.90	10.20	- - - Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.962
2009.90	20	- - - Other mixtures of grapefruit juice and other juice						
2009.90	20.10	- - - Other mixtures of grapefruit juice and other juice, unsweetened	40%	40		17.5%	kg&l	059.9631
2009.90	20.20	- - - Other mixtures of grapefruit juice and other juice, sweetened	40%	40	20%	17.5%	kg&l	059.9631
2009.90	30	- - - Other mixtures of orange juice with other juice						
2009.90	30.10	- - - Other mixtures of orange juice with other juice, unsweetened	40%	40%		17.5%	kg&l	059.9632
2009.90	30.20	- - - Other mixtures of orange juice with other juice, sweetened	40%	40%	20%	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	40.10	- - - Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.968
2009.90	40.20	- - - Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.968
2009.90	50	- - - Other mixtures of pineapple juice with other juice						
2009.90	50.10	- - - Other mixtures of pineapple juice with other juice, unsweetened	20%	20%		17.5%	kg&l	059.965
2009.90	50.20	- - - Other mixtures of pineapple juice with other juice, sweetened	20%	20%	20%	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	60.10	- - - Other mixtures of juices, for infant use, in packages put up for retail sale, unsweetened	10%	Free		17.5%	kg&l	059.966
2009.90	60.20	- - - Other mixtures of juices, for infant use, in packages put up for retail sale, sweetened	10%	Free	20%	17.5%	kg&l	059.966
2009.90	90	- - - Other mixtures of juices						
2009.90	90.10	- - - Other mixtures of juices, unsweetened	20%	20%		17.5%	kg&l	059.969
2009.90	90.20	- - - Other mixtures of juices, sweetened	20%	20%	20%	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 09.01);

   (c) Flavoured tea (heading 09.02);

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

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

   (f) Products of heading 24.04;

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

   (h) 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	EPA	EXCISE	VAT	UNIT	SITC REV 4
2101.00		**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	- - Extracts, essences and concentrates	20%	See table		17.5%	Kg	071.311
2101.12	00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%	See table		17.5%	Kg	071.312
2101.20	00	- 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%	20%		17.5%	Kg	071.32
2101.30	00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	20%		17.5%	kg	071.33
2102.00		**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**						
2102.10	00	- Active yeasts	15%	15%		17.5%	kg	098.61
		- Inactive yeasts; other single-cell micro-organisms, dead:						
2102.20	10	- - - Inactive yeasts	15%	15%		17.5%	kg	098.62
2102.20	20	- - - Other single-cell micro-organisms, dead	5%	Free		17.5%	kg	098.63
2102.30	00	- Prepared baking powders	15%	15%		17.5%	kg	098.64
2103.00		**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**						
2103.10	00	- Soya sauce	20%	See table		17.5%	kg	098.41
		- Tomato ketchup and other tomato sauces:						
2103.20	10	- - - Tomato ketchup	20%	20%		17.5%	kg	098.421
2103.20	20	- - - Other tomato sauces	20%	20%		17.5%	kg	098.422
		- Mustard flour and meal and prepared mustard:						
2103.30	10	- - - Mustard flour and meal	15%	See table		17.5%	kg	098.431
2103.30	20	- - - Prepared mustard	20%	See table		17.5%	kg	098.432
		- Other:						
2103.90	10	- - - Pepper sauce	20%	20%		17.5%	kg	098.491
2103.90	20	- - - Mayonnaise	20%	20%		17.5%	kg	098.492
2103.90	30	- - - Worcestershire sauce	20%	20%		17.5%	kg	098.493
2103.90	40	- - - Amchar, kuchela and similar preparations	20%	20%		17.5%	kg	098.494
2103.90	50	- - - Aromatic bitters	$1.10 per litre	$1.10 per litre		17.5%	kg & l	098.493

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2103.90	90	- - - Other	20%	20%		17.5%	kg	098.499
2104.00		**Soups and broths and preparations therefor; homogenized composite food preparations.**						
		- Soups and broths and preparations therefor:						
2104.10	10	- - - In liquid form	20%	20%		17.5%	kg	098.51
2104.10	20	- - - In solid or powder form	20%	20%		17.5%	kg	098.52
		- Homogenized composite food preparations:						
2104.20	10	- - - Preparations for infant use, put up for retail sale	10%	Free		17.5%	kg	098.141
2104.20	90	- - - Other	20%	20%		17.5%	kg	098.149
2105.00		**Ice cream and other edible ice, whether or not containing cocoa.**						
2105.00	10	- - - Ice cream	20%	20%		17.5%	kg	022.331
2105.00	90	- - - Other						
2105.00	90.10	- - - Other (milk based)	75%	75		17.5%	kg	022.339
2105.00	90.90	- - - Other	20%	20		17.5%	kg	022.339
2106.00		**Food preparations not elsewhere specified or included.**						
		- Protein concentrates and textured protein substances:						
2106.10	10	- - - Protein hydrolysates	5%	Free		17.5%	kg	098.991
2106.10	90	- - - Other	20%	20%		17.5%	kg	098.992
		- Other:						
2106.90	10	- - - Mauby syrup	20%	20%	20%	17.5%	kg	098.993
2106.90	20	- - - Other flavoured or coloured sugar syrups	20%	20%	20%	17.5%	kg	098.994
2106.90	30	- - - Flavouring powders for making beverages	5%	Free		17.5%	kg	098.995
2106.90	40	- - - Autolysed yeast	15%	15%		17.5%	kg	098.996
2106.90	50	- - - Ice cream powders	20%	20%		17.5%	kg	098.997
2106.90	60	- - - Preparations consisting of saccharin and foodstuff, used for sweetening purposes	20%	20%		17.5%	kg	098.998
2106.90	70	- - - Preparations for infant use, put up for retail sale	10%	Free		17.5%	kg	098.9991
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.	$14.31 per litre	$14.31 per litre		17.5%	kg&l	098.9992
		- - - Other:						
2106.90	91	- - - - Coconut milk including powder form	20%	20%		17.5%	kg	098.9993
2106.90	99	- - - - Other	20%	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	EPA	EXCISE	VAT	UNIT	SITC REV 4
2201.00		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**						
		- Mineral waters and aerated waters:						
2201.10	10	- - - Mineral waters	20%	20%		17.5%	kg & l	111.011
2201.10	20	- - - Aerated waters	20%	20%		17.5%	kg & l	111.012
		- Other:						
2201.90	10	- - - Ordinary natural waters	20%	20%		17.5%	kg & l	111.013
2201.90	90	- - - Other	20%	20%		17.5%	kg & l	111.019
2202.00		**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non- alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.**						
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:						
2202.10	10	- - - Aerated waters	123%	123%	20%	17.5%	kg & l	111.021
2202.10	90	- - - Other waters	100%	100%	20%	17.5%	kg & l	111.022
		- Other:						
2202.91	00	- - Non-Alcoholic Beer	20%	20%	20%	17.5%	kg & l	111.025
		-- Other:						
2202.99	10	- - - Beverages containing cocoa	20%	20%	20%	17.5%	kg & l	111.023
2202.99	20	- - - Malt beverages	100%	100%	20%	17.5%	kg & l	111.024
2202.99	30	- - - Coconut Water (Flavoured)	20%	20%		17.5%	kg & l	111.027
2202.99	90	- - - Other						
2202.99	99.10	- - - Flavoured Milk	20%	20%	20%	0.0%	kg & l	111.029
2202.99	99.90	- - - Other	20%	20%	20%	17.5%	kg & l	111.029
2203.00		**Beer made from malt.**						
2203.00	10	- - - Beer						
220300	10.10	- - - Beer in metal containers made wholly or part of metal	100%	100%	$0.75 per container	17.5%	kg & l	112.31
220300	10.20	- - - Beer in other containers containing (> 0.5% But = < 1%) alcohol	100%	100%	$0.12 per litre	17.5%	kg & l	112.31
220300	10.30	- - - Beer in other containers containing (> 1% But =< 4%) alcohol	100%	100%	$0.45 per litre	17.5%	kg & l	112.31
220300	10.40	- - - Beer in other containers containing (> 4% But =< 5%) alcohol	100%	100%	$0.57per litre	17.5%	kg & l	112.31
220300	10.50	- - - Beer in other containers containing (>5% But =< 10%) alcohol	100%	100%	$0.825 per litre	17.5%	kg & l	112.31
220300	10.60	- - - Beer in other containers containing (>10% But =< 15%) alcohol	100%	100%	$1.485 per litre	17.5%	kg & l	112.31
220300	10.90	- - - Beer in other containers containing >15% alcohol	100%	100%	$1.485 per litre	17.5%	kg & l	112.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2203.00	20	- - - Stout						
220300	20.10	- - - Stout in metal containers made wholly or part of metal	100%	100%	$0.75 per container	17.5%	kg & l	112.32
220300	20.20	- - - Stout in other containers containing (> 0.5% But = < 1%) alcohol	100%	100%	$0.12 per litre	17.5%	kg & l	112.32
220300	20.30	- - - Stout in other containers containing (> 1% But =< 4%) alcohol	100%	100%	$0.45 per litre	17.5%	kg & l	112.32
220300	20.40	- - - Stout in other containers containing (> 4% But =< 5%) alcohol	100%	100%	$0.57per litre	17.5%	kg & l	112.32
220300	20.50	- - - Stout in other containers containing (>5% But =< 10%) alcohol	100%	100%	$0.825 per litre	17.5%	kg & l	112.32
220300	20.60	- - - Stout in other containers containing (>10% But =< 15%) alcohol	100%	100%	$1.485 per litre	17.5%	kg & l	112.32
220300	20.90	- - - Stout in other containers containing >15% alcohol	100%	100%	$1.485 per litre	17.5%	kg & l	112.32
2203.00	90	- - - Other						
220300	90.10	- - - Other beer in metal containers made wholly or part of metal	100%	100%	$0.75 per container	17.5%	kg & l	112.39
220300	90.20	- - - Other beer in other containers containing (> 0.5% But = < 1%) alcohol	100%	100%	$0.12 per litre	17.5%	kg & l	112.39
220300	90.30	- - - Other in other containers containing (> 1% But =< 4%) alcohol	100%	100%	$0.45 per litre	17.5%	kg & l	112.39
220300	90.40	- - - Other beer in other containers containing (> 4% But =< 5%) alcohol	100%	100%	$0.57per litre	17.5%	kg & l	112.39
220300	90.50	- - - Other beer in other containers containing (>5% But =< 10%) alcohol	100%	100%	$0.825 per litre	17.5%	kg & l	112.39
220300	90.60	- - - Other beer in other containers containing (>10% But =< 15%) alcohol	100%	100%	$1.485 per litre	17.5%	kg & l	112.39
220300	90.90	- - - Other beer in other containers containing >15% alcohol	100%	100%	$1.485 per litre	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	- Sparkling wine	$5.50 per litre	$5.50 per litre	$5.25 per litre	17.5%	kg & l	112.15
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:						
2204.21	00	- - In containers holding 2 litres or less	$2.64 per litre	$2.64 per litre	$4.80 per litre	17.5%	kg & l	112.171
2204.22	00	- - In containers holding more than 2 litres but not more than 10 litres	$2.64 per litre	$2.64 per litre	$4.80 per litre	17.5%	kg & l	112.173
		- - Other:						

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
2204.29	10	- - - Grape must with fermentation prevented or arrested by the addition of alcohol	$1.32 per litre	$1.32 per litre	$4.80 per litre	17.5%	kg & l	112.172
2204.29	90	- - - Other	$2.64 per litre	$2.64 per litre	$4.80 per litre	17.5%	kg & l	112.179
2204.30	00	- - Other grape must	$1.32 per litre	Free	$5.85 per litre	17.5%	kg & l	112.11
2205.00		**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**						
2205.10	00	- In containers holding 2 litres or less	$2.64 per litre	$2.64 per litre	$3.75 per litre	17.5%	kg & l	112.131
2205.90	00	- Other	$2.64 per litre	$2.64 per litre	$3.75 per litre	17.5%	kg & l	113.139
2206.00		**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	10.10	- - - Shandies containing > 0.5% But =< 1% Alcohol	100%	100%	$0.12 per litre	17.5%	kg & l	112.21
2206.00	10.20	- - - Shandies containing > 1% But =< 5% Alcohol	100%	100%	$0.45 per litre	17.5%	kg & l	112.21
2206.00	10.30	- - - Shandies containing > 5% But =< 10% Alcohol	100%	100%	$0.825 per litre	17.5%	kg & l	112.21
2206.00	10.40	- - - Shandies containing > 10% But =< 15% Alcohol	100%	100%	$1.485 per litre	17.5%	kg & l	112.21
2206.00	10.90	- - - Shandies containing > 10% But =< 15% Alcohol	100%	100%	$1.485 per litre	17.5%	kg & l	112.21
2206.00	90	- - - Other	$2.64 per litre	$2.64 per litre	$3.60 per litre	17.5%	kg & l	112.29
2207.00		**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**						
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher						
2207.10	10	- - - Bio-ethanol	$14.31 per litre	$14.31 per litre	$7.20 per litre of alcohol	17.5%	kg & l	512.151
2207.10	90	- - - Other	$14.31 per litre	$14.31 per litre	$7.20 per litre of alcohol	17.5%	kg & l	512.159
		- Ethyl alcohol and other spirits, denatured, of any strength:						
2207.20	10	- - - Bio-ethanol	$1.32 per litre	$1.32 per litre	$7.20 per litre of alcohol	17.5%	kg & l	512.161
2207.20	90	- - - Other	$1.32 per litre	$1.32 per litre	$7.20 per litre of alcohol	17.5%	kg & l	512.169
2208.00		**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.**						
		- Spirits obtained by distilling grape wine or grape marc:						
2208.20	10	- - - Brandy, in bottles of a strength not exceeding 46% vol						
2208.20	10.10	- - - Blended Brandy	$11.45 per litre	$11.45 per litre	$35.25 per litre	17.5%	kg & l	112.421
2208.20	10.90	- - - Other	$11.45 per litre	$11.45 per litre	$35.25 per litre	17.5%	kg & l	112.421
2208.20	90	- - - Other	$13.43 per litre	$13.43 per litre	$21.00 per litre	17.5%	kg & l	112.429

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	VAT	UNIT	SITC REV 4
		- Whiskies:						
2208.30	10	- - - In bottles of a strength not exceeding 46% vol	$11.67 per litre	$11.67 per litre			kg & l	112.411
2208.30	10.10	- - - Blended Whisky	$11.67 per litre	$11.67 per litre	$31.50 per litre	17.5%	kg & l	112.411
2208.30	10.90	- - - Other	$11.67 per litre	$11.67 per litre	$31.50 per litre	17.5%	kg & l	112.411
2208.30	90	- - - Other	$13.21 per litre	$13.21 per litre	$31.50 per litre	17.5%	kg & l	112.419
		- Rum and other spirits obtained by distilling fermented sugarcane products:						
2208.40	10	- - - In bottles of a strength not exceeding 46% vol	$12.99 per litre	$12.99 per litre	$7.20 per litre of	17.5%	kg & l	112.441
2208.40	90	- - - Other	$15.63 per litre	$15.63 per litre	$7.20 per litre of	17.5%	kg & l	112.449
		- Gin and Geneva:						
2208.50	10	- - - In bottles of a strength not exceeding 46% vol	$12.53 per litre	$12.53 per litre	$20.25 per litre	17.5%	kg & l	112.451
2208.50	90	- - - Other	$14.31 per litre	$14.31 per litre	$30.00 per litre	17.5%	kg & l	112.459
2208.60	00	- Vodka	$14.31 per litre	$14.31 per litre	$20.25 per litre	17.5%	kg & l	112.491
2208.70	00	- Liqueurs and cordials						
2208.70	10.10	- - - Falernum	$14.31 per litre	$14.31 per litre	$13.50 per litre	17.5%	kg & l	112.492
2208.70	10.20	- - - Rum-based liqueurs	$14.31 per litre	$14.31 per litre	$6.00 per litre	17.5%	kg & l	112.492
2208.70	10.90	- - - Other liqueurs and cordials	$14.31 per litre	$14.31 per litre	$13.50 per litre	17.5%	kg & l	112.492
2208.90	00	- Other	$14.31 per litre	$14.31 per litre			kg & l	112.493
2208.90	90.10	- - - Compound alcoholic preparations of a kind used for the manufacture of beverages	$14.31 per litre	$14.31 per litre	$4.50 per litre	17.5%	kg & l	112.493
2208.90	90.20	- - - Rum Punch	$14.31 per litre	$14.31 per litre	$2.28 per litre	17.5%	kg & l	112.493
2208.90	90.30	- - - Cocktail mixes and similar beverages containing more then 0.5% alcohol but not more than 1% alcohol	$14.31 per litre	$14.31 per litre	$0.12 per litre	17.5%	kg & l	112.493
2208.90	90.40	- - - Cocktail mixes and similar beverages containing more then 1% alcohol but not more than 5% alcohol	$14.31 per litre	$14.31 per litre	$0.45 per litre	17.5%	kg & l	112.493
2208.90	90.50	- - - Cocktail mixes and similar beverages containing more then 5% alcohol but not more than 10% alcohol	$14.31 per litre	$14.31 per litre	$0.825 per litre	17.5%	kg & l	112.493
2208.90	90.60	- - - Cocktail mixes and similar beverages containing more then 10% alcohol but not more than 15% alcohol	$14.31 per litre	$14.31 per litre	$1.485 per litre	17.5%	kg & l	112.493
2208.90	90	- - - Other	$14.31 per litre	$14.31 per litre	$11.40 per litre	17.5%	kg & l	112.499
2209.00	**00**	Vinegar and Substitutes for vinegar obtained from acetic acid	20%	See table		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	EPA	VAT	UNIT	SITC REV 4
2301.00		**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	- Flours, meals and pellets of meat or meat offal; greaves	Free	Free	17.5%	kg	081.41
2301.20	00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	Free	17.5%	kg	081.42
2302.00		**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	- Of maize (corn)	Free	Free	17.5%	kg	081.24
2302.30	00	- Of wheat	Free	Free	17.5%	kg	081.26
		- Of other cereals:					
2302.40	10	- - - Of rice	Free	Free	17.5%	kg	081.291
2302.40	90	- - - Other	Free	Free	17.5%	kg	081.299
2302.50	00	- Of leguminous plants	Free	Free	17.5%	kg	081.23
2303.00		**Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.**					
2303.10	00	- Residues of starch manufacture and similar residues	Free	free	17.5%	kg	081.51
2303.20	00	- Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free	17.5%	kg	081.52
2303.30	00	- Brewing or distilling dregs and waste	Free	Free	17.5%	kg	081.53
2304.00	00	**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	Free	17.5%	kg	081.31
2305.00	00	**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.**	Free	Free	17.5%	kg	081.32
2306.00		**Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.**					
2306.10	00	- Of cotton seeds	Free	Free	17.5%	kg	081.33
2306.20	00	- Of linseed	Free	Free	17.5%	kg	081.34
2306.30	00	- Of sunflower seeds	Free	Free	17.5%	kg	081.35
		- Of rape or colza seeds:					
2306.41	00	- - Of low erucic acid rape or colza seeds	Free	Free	17.5%	kg	081.361

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
2306.49	00	- - Other	Free	Free	17.5%	kg	081.369
2306.50	00	- Of coconut or copra	15%	15%	17.5%	kg	081.37
2306.60	00	- Of palm nuts or kernels	Free	Free	17.5%	kg	081.38
2306.90	00	- Other	Free	Free	17.5%	kg	081.39
2307.00	00	**Wine lees; argol.**	Free	Free	17.5%	kg	081.94
2308.00	00	**Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.**	Free	Free	17.5%	kg	081.192
2309.00		**Preparations of a kind used in animal feeding.**					
2309.10	00	- Dog or cat food, put up for retail sale	20%	Free	17.5%	kg	081.95
		- Other:					
2309.90	10	- - - Mixed bird seeds	20%	20%	17.5%	kg	081.991
2309.90	20	- - - Other foods for pets	20%	20%	17.5%	kg	081.992
2309.90	30	- - - Prepared complete poultry feed	15%	15%	0.0%	kg	081.993
2309.90	40	- - - Prepared complete cattle feed	15%	15%	0.0%	kg	081.994
2309.90	50	- - - Prepared complete pig feed	15%	15%	0.0%	kg	081.995
2309.90	60	- - - Other prepared complete animal feeds					
2309.90	60.10	- - -Prepared complete sheep feeds	15%	15%	0.0%	kg	081.996
2309.90	60.90	- - - Other prepared complete animal feeds	15%	15%	0.0%	kg	081.996
2309.90	90	- - - Other	Free	Free	0.0%	kg	081.999

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE NUMAN BODY

Notes.

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

2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.

3. For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.

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	EPA	EXCISE	VAT	UNIT	SITC REV 4
2401.00		**Unmanufactured tobacco; tobacco refuse.**						
2401.10	00	- Tobacco, not stemmed/stripped	5%	Free		17.5%	kg	121.1
2401.20	00	- Tobacco, partly or wholly stemmed/stripped	5%	Free		17.5%	kg	121.2
2401.30	00	- Tobacco refuse	5%	Free		17.5%	kg	121.3
2402.00		**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**						
2402.10	00	- Cigars, cheroots and cigarillos, containing tobacco	$44.09 per kg.	$44.09 per kg.	$100.00 per kg	17.5%	kg	122.1
2402.20	00	- Cigarettes containing tobacco	$44.09 per kg.	$44.09 per kg.	$1.18 per 5	17.5%	kg	122.2
2402.90	00	- Other	$33.07 per kg.	$33.07 per kg.	$1.18 per 5	17.5%	kg	122.31
2403.00		**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	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	$33.07 per kg.	$33.07 per kg.	$12.50 per kg	17.5%	kg	122.321
2403.19	00	- - Other	$33.07 per kg.	$33.07 per kg.	$12.50 per kg	17.5%	kg	122.329
		- Other:						
2403.91	00	- - "Homogenised" or "reconstituted" tobacco	$33.07 per kg.	$33.07 per kg.	$12.50 per kg	17.5%	kg	122.391
		- - Other:				17.5%		
2403.99	10	- - - Snuff	$26.46 per kg.	$26.46 per kg.	$58.75 per kg	17.5%	kg	122.392
2403.99	90	- - - Other	$33.07 per kg.	$33.07 per kg.	$58.75 per kg	17.5%	kg	122.399
2404.00		**Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.**						
		-Products intended for inhalation without combustion:						
2404.11	00	--Containing tobacco or reconstituted tobacco	15%	15%		17.5%	kg	122.3991
2404.12	00	--Other, containing nicotine	15%	15%		17.5%	kg	122.3992
2404.19	00	--Other	15%	15%		17.5%	kg	122.3993
		-Other						
2404.91	00	--For oral application	15%	15%		17.5%	kg	122.3994
2404.92	00	--For transdermal application	15%	15%		17.5%	kg	122.3995
2404.99	00	--Other	15%	15%		17.5%	kg	122.3999

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 Fe203 (heading 28.21);

   (c) Medicaments or other products of Chapter 30;

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

   (e) Dolomite ramming mix (heading 38.16)

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

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

(h) 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);

(ij) Billiard chalks (heading 95.04); or

(k) 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	EPA	VAT	UNIT	SITC REV 4
2501.00		**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.**					
2501.00	10	- - - Table salt in retail packages of not more than 2.5 kg	20%	20%	0.0%	kg	278.31
2501.00	20	- - - Other table salt	15%	15%	0.0%	kg	278.32
2501.00	30	- - - Rock salt	5%	Free	17.5%	kg	278.33
2501.00	40	- - - Pure sodium chloride	5%	Free	17.5%	kg	278.34
2501.00	50	- - - Salt liquors	5%	Free	17.5%	kg	278.35
2501.00	90	- - - Other	5%	Free	17.5%	kg	278.39
2502.00	00	**Unroasted iron pyrites.**	5%	Free	17.5%	kg	274.2
2503.00	00	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.**	5%	Free	17.5%	kg	274.1
25.04		**Natural graphite.**					
2504.10	00	- In powder or in flakes	5%	Free	17.5%	kg	278.221
2504.90	00	- Other	5%	Free	17.5%	kg	278.229
2505.00		**Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.**					
2505.10	00	- Silica sands and quartz sands	5%	Free	17.5%	kg	273.31
2505.90	00	- Other	5%	Free	17.5%	kg	273.39
2506.00		**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	- Quartz	5%	Free	17.5%	kg	278.511
2506.20	00	- Quartzite	5%	Free	17.5%	kg	278.512
2507.00	00	**Kaolin and other kaolinic clays, whether or not calcined.**	5%	Free	17.5%	kg	278.26
2508.00		**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	- Bentonite	5%	Free	17.5%	kg	278.27
2508.30	00	- Fire-clay	5%	Free	17.5%	kg	278.292
2508.40	00	- Other clays	5%	Free	17.5%	kg	278.293
2508.50	00	- Andalusite, kyanite and sillimanite	5%	Free	17.5%	kg	278.294
2508.60	00	- Mullite	5%	Free	17.5%	kg	278.295
2508.70	00	- Chamotte or dinas earths	5%	Free	17.5%	kg	278.296
2509.00	00	**Chalk.**	5%	Free	17.5%	kg	278.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
2510.00		**Natural calcium phosphates, natural aluminium calcium phosphates and phospatic chalk.**					
2510.10	00	- Unground	5%	Free	17.5%	kg	272.31
2510.20	00	- Ground	5%	Free	17.5%	kg	272.32
2511.00		**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading- - 28.16.**					
2511.10	00	- Natural barium sulphate (barytes)	5%	Free	17.5%	kg	278.921
2511.20	00	- Natural barium carbonate (witherite)	5%	Free	17.5%	kg	278.922
2512.00	00	**Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.**	5%	Free	17.5%	kg	278.95
2513.00		**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.**					
2513.10	00	- Pumice stone	5%	Free	17.5%	kg	277.23
2513.20	00	- Emery, natural corundum, natural garnet and other natural abrasives	5%	Free	17.5%	kg	277.22
2514.00	00	**Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.**	5%	Free	17.5%	kg	273.11
2515.00		**Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**					
		- Marble and travertine:					
2515.11	00	- - Crude or roughly trimmed	5%	Free	17.5%	kg	273.121
2515.12	00	- - Merely cut, by sawing or otherwise, into blocks- or slabs of a rectangular (including square) shape	5%	Free	17.5%	kg	273.122
2515.20	00	- Ecaussine and other calcareous monumental or building stone; alabaster	5%	Free	17.5%	kg	273.123
2516.00		**Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**					
		- Granite:					
2516.11	00	- - Crude or roughly trimmed	5%	Free	17.5%	kg	273.131

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
2516.12	00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	Free	17.5%	kg	273.132
2516.20	00	- Sandstone	5%	Free	17.5%	kg	273.133
2516.90	00	- Other monumental or building stone	5%	Free	17.5%	kg	273.139
2517.00		**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	- 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%	Free	17.5%	kg	273.41
2517.20	00	- Macadam of slag, dross or similar industrial waste, whether or	5%	Free	17.5%	kg	273.42
2517.30	00	- Tarred macadam	5%	Free	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	- - Of marble	5%	Free	17.5%	kg	273.44
2517.49	00	- - Other	5%	Free	17.5%	kg	273.49
2518.00		**Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.**					
2518.10	00	- Dolomite not calcined or sintered	5%	Free	17.5%	kg	278.231
2518.20	00	- Calcined or sintered dolomite	5%	Free	17.5%	kg	278.232
2519.00		**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.**					
2519.10	00	- Natural magnesium carbonate (magnesite)	5%	Free	17.5%	kg	278.24
2519.90	00	- Other	5%	Free	17.5%	kg	278.25
2520.00		**Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Gypsum; anhydrite:					
2520.10	10	- - - Gypsum	15%	15%	17.5%	kg	273.231
2520.10	20	- - - Anhydrite	5%	Free	17.5%	kg	273.232
		- Plasters:					
2520.20	10	- - - Plaster of Paris	5%	5%	17.5%	kg	273.241
2520.20	90	- - - Other	5%	5%	17.5%	kg	273.249
2521.00	00	**Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.**	10%	Free	17.5%	kg	273.22
2522.00		**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.**					
2522.10	00	- Quicklime	10%	Free	17.5%	kg	661.11
2522.20	00	- Slaked lime	10%	Free	17.5%	kg	661.12
2522.30	00	- Hydraulic lime	10%	Free	17.5%	kg	661.13
2523.00		**Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.**					
2523.10	00	- Cement clinkers	15%	See table	17.5%	kg	661.21
		- Portland cement:					
2523.21	00	- - White cement, whether or not artificially coloured	5%	Free	17.5%	kg	661.221
		- - Other:					
2523.29	10	- - - Building cement (grey)	15%	See table	17.5%	kg	661.222
2523.29	20	- - - Oilwell cement	5%	See	17.5%	kg	661.223
2523.29	90	- - - Other	5%	See	17.5%	kg	661.229
2523.30	00	- Aluminous cement	5%	Free	17.5%	kg	661.23
2523.90	00	- Other hydraulic cements	35%	See	17.5%	kg	661.29
2524.00		**Asbestos.**					
2524.10	00	- Crocidolite	5%	Free	17.5%	kg	278.41
2524.90	00	- Other	5%	Free	17.5%	kg	278.49
2525.00		**Mica, including splittings; mica waste.**					
2525.10	00	- Crude mica and mica rifted into sheets or splittings	5%	Free	17.5%	kg	278.521
2525.20	00	- Mica powder	5%	Free	17.5%	kg	278.522
2525.30	00	- Mica waste	5%	Free	17.5%	kg	278.523
2526.00		**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	- Not crushed, not powdered	5%	Free	17.5%	kg	278.931
		- Crushed or powdered:					
2526.20	10	- - - Talc	5%	Free	17.5%	kg	278.932
2526.20	90	- - - Other	5%	Free	17.5%	kg	278.939

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
[2527]		**Deleted**					
2528.00	00	**Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.**	5%	Free	17.5%	kg	278.94
2529.00		**Felspar; leucite; nepheline and nepheline syenite; fluorspar.**					
2529.10	00	- Felspar	5%	Free	17.5%	kg	278.531
		- Fluorspar:					
2529.21	00	- - Containing by weight 97% or less of calcium fluoride	5%	Free	17.5%	kg	278.541
2529.22	00	- - Containing by weight more than 97% of calcium fluoride	5%	Free	17.5%	kg	278.542
2529.30	00	- Leucite; nepheline and nepheline syenite	5%	Free	17.5%	kg	278.532
2530.00		**Mineral substances not elsewhere specified or included.**					
2530.10	00	- Vermiculite, perlite and chlorites, unexpanded	5%	Free	17.5%	kg	278.98
2530.20	00	- Kieserite, epsomite (natural magnesium sulphates)	5%	Free	17.5%	kg	278.991
2530.90	00	- Other	5%	Free	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 85.49); or

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

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

3. Heading 26.20 applies only to:

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

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

Subheading Notes.

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
2601.00		**Iron ores and concentrates, including roasted iron pyrites.**					
		- Iron ores and concentrates, other than roasted iron pyrites:					
2601.11	00	- - Non-agglomerated	5%	Free	17.5%	kg	281.5
2601.12	00	- - Agglomerated	5%	Free	17.5%	kg	281.6
2601.20	00	- Roasted iron pyrites	5%	Free	17.5%	kg	281.4
2602.00	00	**Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight.**	5%	Free	17.5%	kg	287.7
2603.00	00	**Copper ores and concentrates.**	5%	Free	17.5%	kg	283.1
2604.00	00	**Nickel ores and concentrates.**	5%	Free	17.5%	kg	284.1
2605.00	00	**Cobalt ores and concentrates.**	5%	Free	17.5%	kg	287.93
2606.00		**Aluminium ores and concentrates.**					
2606.00	10	- - - Calcined bauxite	10%	Free	17.5%	kg	285.11
2606.00	90	- - - Other	10%	Free	17.5%	kg	295.19
2607.00	00	**Lead ores and concentrates.**	5%	Free	17.5%	kg	287.4
2608.00	00	**Zinc**	5%	Free	17.5%	Kg	287.5
2609.00	00	**Tin ores and concentrates.**	5%	Free	17.5%	kg	287.6
2610.00	00	**Chromium ores and concentrates.**	5%	Free	17.5%	kg	287.91
2611.00	00	**Tungsten ores and concentrates.**	5%	Free	17.5%	kg	287.92
2612.00		**Uranium or thorium ores and concentrates.**					
2612.10	00	- Uranium ores and concentrates	5%	Free	17.5%	kg	286.1
2612.20	00	- Thorium ores and concentrates	5%	Free	17.5%	kg	286.2
2613.00		**Molybdenum ores and concentrates.**					
2613.10	00	- Roasted	5%	Free	17.5%	kg	287.81
2613.90	00	- Other	5%	Free	17.5%	kg	287.82
2614.00	00	**Titanium ores and concentrates.**	5%	Free	17.5%	kg	287.83
2615.00		**Niobium, tantalum, vanadium or zirconium ores and concentrates.**					
2615.10	00	- Zirconium ores and concentrates	5%	Free	17.5%	kg	287.84
2615.90	00	- Other	5%	Free	17.5%	kg	287.85
2616.00		**Precious metal ores and concentrates.**					
2616.10	00	- Silver ores and concentrates	5%	Free	17.5%	kg	289.11
2616.90	00	- Other	5%	Free	17.5%	kg	289.19
2617.00		**Other ores and concentrates.**					
2617.10	00	- Antimony ores and concentrates	5%	Free	17.5%	kg	287.991
2617.90	00	- Other	5%	Free	17.5%	kg	287.999
2618.00	00	**Granulated slag (slag sand) from the manufacture or iron or steel.**	10%	Free	17.5%	kg	278.61

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
2619.00	00	**Slag, dross (other than- - granulated slag), scalings and other waste from the manufacture of iron or steel.**	10%	Free	17.5%	kg	278.62
2620.00		**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	- - Hard zinc spelter	5%	Free	17.5%	kg	288.11
2620.19	00	- - Other	5%	Free	17.5%	kg	288.12
		- Containing mainly lead:					
2620.21	00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5%	Free	17.5%	kg	288.131
2620.29	00	- - Other	5%	Free	17.5%	kg	288.139
2620.30	00	- Containing mainly copper	5%	Free	17.5%	kg	288.14
2620.40	00	- Containing mainly aluminium	5%	Free	17.5%	kg	288.15
2620.60	00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%	Free	17.5%	kg	288.191
		- Other:					
2620.91	00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	Free	17.5%	kg	288.192
2620.99	00	- - Other	5%	Free	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	- Ash and residues from the incineration of municipal waste	5%	Free	17.5%	kg	278.691
2621.90	00	- Other	5%	Free	17.5%	kg	278.699

CHAPTER 27

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

1. This Chapter does not cover:

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

   (b) Medicaments of heading 30.03 or 30.04; or

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

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

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

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

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

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

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

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 210ºC 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, vegetable or microbial fats and oils whether or not used.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	FUEL TAX	VAT	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	- - Anthracite	5%	Free			17.5%	kg/m^3	321.1
2701.12	00	- - Bituminous coal	5%	Free			17.5%	kg/m^3	321.21
2701.19	00	- - Other coal	5%	Free			17.5%	kg/m^3	321.22
2701.20	00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5%	Free			17.5%	kg/m^3	322.1
2702.00		**Lignite, whether or not agglomerated, excluding jet.**							
2702.10	00	- Lignite, whether or not pulverized, but not agglomerated	5%	Free			17.5%	kg/m^3	322.21
2702.20	00	- Agglomerated lignite	5%	Free			17.5%	kg/m^3	322.22
2703.00	00	**Peat (including peat litter), whether or not agglomerated.**	Free	Free			17.5%	kg/m^3	322.3
2704.00		**Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.**							
2704.00	10	- - - Coke and semi-coke of coal	5%	Free			17.5%	kg/m^3	325.01
2704.00	20	- - - Coke and semi-coke of lignite or of peat	5%	Free			17.5%	kg/m^3	325.02
2704.00	30	- - - Retort carbon	5%	Free			17.5%	kg/m^3	325.03
2705.00	00	**Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.**	Free	Free			17.5%	kg/m^3	345.0
2706.00	00	**Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.**	5%	Free			17.5%	kg/m^3	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	- Benzoly (benzene)	15%	Free			17.5%	kg/m^3	335.22
2707.20	00	- Toluol (toluene)	15%	Free			17.5%	kg/m^3	335.23
2707.30	00	- Xylol (xylenes)	15%	Free			17.5%	kg/m^3	335.24
2707.40	00	- Napthalene	15%	Free			17.5%	kg/m^3	335.256
2707.50	00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	15%	Free				kg/m^3	335.251
		- Other:							
2707.91	00	- - Creosote oils	15%	Free			17.5%	kg/m^3	335.253
		- - Other:							

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	FUEL TAX	VAT	UNIT(S)	SITC REV 4
2707.99	10	- - - Gasoline blending preparations	15%	Free			17.5%	kg/m^3	335.255
2707.99	90	- - - Other	15%	Free			17.5%	kg/m^3	335.259
2708.00		**Pitch and pitch coke, obtained from coal tar or from other mineral tars.**							
2708.10	00	- Pitch	15%	Free			17.5%	kg/m^3	335.31
2708.20	00	- Pitch coke	5%	Free			17.5%	kg/m^3	335.32
2709.00		**Petroleum oils and oils obtained from bituminous minerals, crude.**							
2709.00	10	- - - Imported under the processing agreement	5%	Free			17.5%	kg/m^3	333.01
2709.00	90	- - - Other	5%	Free			17.5%	kg/m^3	333.09
2710.00		**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.**							
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:							
		-- Light oils and preparations:							
		--- Aviation Spirit:							
2710.12	11	- - -- Aviation Spirit of 100 octane and over	5%	Free			17.5%	kg/m^3	334.611
2710.12	12	- - -- Aviation Spirit under 100 octane	5%	Free			17.5%	kg/m^3	334.612
2710.12	20	- - - Motor Spirit (gasoline)	$109.99 per m^3	$109.99 per m^3	$0.9939 per litre	$0.40 per litre	17.5%	kg/m^3	334.6131
2710.12	30	- - - Spirit type (gasoline type) jet fuel	5%	Free			17.5%	kg/m^3	334.614
2710.12	90	- -- Other	5%	Free			17.5%	kg/m^3	334.619
		-- Other:							
2710.19	10	- - - - Kerosene type jet fuel	5%	Free			17.5%	kg/m^3	334.621
2710.19	20	- - - - Illuminating kerosene	$65.99 per m^3	$65.99 per m^3		$0.05 per litre	17.5%	kg/m^3	334.622
2710.19	30	- - - Vapourising oil or white spirit	$65.99 per m^3	$65.99 per m^3			17.5%	kg/m^3	334.623
2710.19	40	- - - Diesel oil							
2710.19	30.10	- - - Diesel oil for use as fuel in road motor vehicles	$65.99 per m^3	$65.99 per m^3	$0.44027 per litre	$0.40 per litre	17.5%	kg/m^3	334.6311
2710.19	30.90	- - - Other Diesel oil	$65.99 per m^3	$65.99 per m^3	$0.20000 per litre		17.5%	kg/m^3	334.6311
2710.19	50	- - - Gas oils (other than diesel oil)	$65.99 per m^3	$65.99 per m^3	$0.3000 per litre		17.5%	kg/m^3	334.639
2710.19	60	- - - Bunker C fuel oil	$65.99 per m^3	$65.99 per m^3			17.5%	kg/m^3	334.641
2710.19	70	- - - Partly refined petroleum, including topped crudes	5%	5%			17.5%	kg/m^3	334.642
2710.19	80	- - - Lubricating oil base stocks, lubricating oils greases:							

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	FUEL TAX	VAT	UNIT(S)	SITC REV 4
2710.19	81	- - - - Lubricating oil base stock (Paraffinic type)	15%	15%			17.5%	kg/m^3	334.651
2710.19	82	- - - - Other lubricating oil base stock	15%	15%			17.5%	kg/m^3	334.652
2710.19	83	- - - - Lubricating oils	$0.11 per litre	$0.11 per litre			17.5%	kg/m^3	334.6531
2710.19	84	- - - - Lubricating greases	25%	25%			17.5%	kg/m^3	344.654
2710.19	85	- - - - Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	15%			17.5%	kg/m^3	334.66
2710.19	86	- - - - Transformer oil	5%	5%			17.5%	kg/m^3	334.671
2710.19	87	- - - - Circuit breaker oil	5%	5%			17.5%	kg/m^3	334.672
2710.19	88	- - - - Cleansing, cutting and mould release oils	5%	5%			17.5%	kg/m^3	334.68
2710.19	89	- - - - Other	5%	5%			17.5%	kg/m^3	334.691
2710.19	90	- - - Other	5%	5%			17.5%	kg/m^3	334.6991
		- 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 (gasoline)	$109.99 per m^3	$109.99 per m^3	0.9939 per litre		17.5%	kg/m^3	334.6132
2710.20	20	- - - Kerosene, including kerosene-type jet fuel	5%	Free				kg/m^3	334.624
2710.20	20.10	- - - Illuminating Kerosene	$65.99 per m3	$43.99 per m3			17.5%	kg/m^3	334.624
2710.20	20.90	- - - Kerosene-type jet fuel	5%	Free			17.5%	kg/m^3	334.624
2710.20	30	- - - Lubricating oils	$0.11c per litre	$0.11c per litre			17.5%	kg/m^3	334.6532
2710.20	40	- - - Fuel oils	$65.99 per m^3	$65.99 per m^3			17.5%	kg/m^3	334.643
2710.20	50	- - - Diesel oils	$65.99 per m^3	$65.99 per m^3	$0.44027 per litre		17.5%	kg/m^3	334.6312
2710.20	90	- - - Other	$65.99 per m^3	$65.99 per m^3			17.5%	kg/m^3	334.6992
		- Waste oils:							
2710.91	00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	Free			17.5%	kg/m^3	334.71
2710.99	00	- - Other	5%	Free			17.5%	kg/m^3	334.79
2711.00		**Petroleum gases and other gaseous hydrocarbons.**							
		- Liquefied:							
2711.11	00	- - Natural gas	Free	Free			17.5%	kg/m^3	343.1
2711.12	00	- - Propane	Free	Free	24.7%		17.5%	kg/m^3	342.1
2711.13	00	- - Butanes	Free	Free	25.6%		17.5%	kg/m^3	342.5
2711.14	00	- - Ethylene, propylene, butylenes and butadiene	5%	Free	26.0%		17.5%	kg/m^3	344.1
2711.19	00	- - Other	5%	Free	9.0%		17.5%	kg/m^3	344.2
		- In gaseous state:							
2711.21	00	- - Natural gas	Free	Free			17.5%	kg/m^3	343.2
2711.29	00	- - Other	Free	Free	25.7%		17.5%	kg/m^3	344.9

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE	FUEL TAX	VAT	UNIT(S)	SITC REV 4
2712.00		**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	- Petroleum jelly	20%	Free			17.5%	kg/m^3	335.11
2712.20	00	- Paraffin wax containing by weight less than 0.75% of oil	5%	Free			17.5%	kg/m^3	335.121
2712.90	00	- Other	5%	Free			17.5%	kg/m^3	335.129
2713.00		**Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.**							
		- Petroleum coke:							
2713.11	00	- - Not calcined	5%	Free			17.5%	kg	335.421
2713.12	00	- - Calcined	5%	Free			17.5%	kg	335.422
2713.20	00	- Petroleum bitumen	30%	Free			17.5%	kg	335.411
2713.90	00	- Other residues of petroleum oils or of oils obtained from bituminous mineral	30%	Free			17.5%	kg	335.419
2714.00		**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**							
2714.10	00	- Bituminous or oil shale and tar sands	25%	Free			17.5%	kg	278.96
		- Other:							
2714.90	10	- - - Natural bitumen	25%	Free			17.5%	kg	278.971
2714.90	20	- - - Natural asphalt	10%	Free			17.5%	kg	278.972
2714.90	30	- - - Asphaltites and asphaltic rocks	25%	Free			17.5%	kg	278.973
2715.00		**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs).**							
2715.00	10	- - - Cut-backs	30%	Free			17.5%	kg	335.431
2715.00	90	- - - Other	30%	Free			17.5%	kg	335.439
2716.00	00	**Electrical energy (optional heading)**	Free	Free			17.5%	1000 kwh	351.0

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

6. Heading 28.44 applies only to:

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

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

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

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

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

(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 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	EPA	VAT	UNIT(S)	SITC REV 4
		I - CHEMICAL ELEMENTS					
28.01		**Fluorine, chlorine, bromine and iodine.**					
2801.10	00	- Chlorine	10%	Free	17.5%	kg	522.24
2801.20	00	- Iodine	5%	Free	17.5%	kg	522.251
2801.30	00	- Flourine; bromine	5%	Free	17.5%	kg	522.252
2802.00	**00**	**Sulphur, sublimed or precipitated; colloidal sulphur.**	**5%**	**Free**	17.5%	**kg**	**522.26**
2803.00	**00**	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	**5%**	**Free**	17.5%	**kg**	**522.1**
28.04		**Hydrogen, rare gases and other non-metals.**					
2804.10	00	- Hydrogen	10%	Free	17.5%	Kg/m^3	522.211
		- Rare gases:					
2804.21	00	- - Argon	5%	Free	17.5%	Kg/m^3	522.212
2804.29	00	- - Other	5%	Free	17.5%	Kg/m^3	522.213
2804.30	00	- Nitrogen	10%	Free	17.5%	Kg/m^3	522.214
2804.40	00	- Oxygen	10%	Free	17.5%	Kg/m^3	522.215
2804.50	00	- Boron; tellurium	5%	Free	17.5%	kg	522.221
		- Silicon:					
2804.61	00	- - Containing by weight not less than 99.99% of silicon	5%	Free	17.5%	kg	522.231
2804.69	00	- - Other	5%	Free	17.5%	kg	522.239
2804.70	00	- Phosphorus	5%	Free	17.5%	kg	522.222
2804.80	00	- Arsenic	5%	Free	17.5%	kg	522.223
2804.90	00	- Selenium	5%	Free	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	- - Sodium	5%	Free	17.5%	kg	522.28
2805.12	00	- - Calcium	5%	Free	17.5%	kg	522.291
2805.19	00	- - Other	5%	Free	17.5%	kg	522.299
2805.30	00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	5%	Free	17.5%	kg	522.293
2805.40	00	- Mercury	5%	Free	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	- Hydrogen chloride (hydrochloric acid)	5%	Free	17.5%	kg	522.311
2806.20	00	- Chlorosulphuric acid	5%	Free	17.5%	kg	522.312

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA		UNIT(S)	SITC REV 4
2807.00		**Sulphuric acid; oleum.**					
2807.00	10	- - - Sulphuric acid, for chemical analysis	5%	Free	17.5%	kg	522.321
2807.00	20	- - - Other sulphuric acid	15%	15%	17.5%	kg	522.322
2807.00	30	- - - Oleum	5%	Free	17.5%	kg	522.323
2808.00	**00**	**Nitric acid; sulphonitric acids.**	**5%**	**Free**	17.5%	**kg**	**522.33**
28.09		**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**					
2809.10	00	- Diphosphorus pentaoxide	5%	Free	17.5%	kg	522.341
2809.20	00	- Phosphoric acid and polyphosphoric acid	5%	Free	17.5%	kg	522.342
2810.00	**00**	**Oxides of boron; boric acids.**	**5%**	**Free**	17.5%	**kg**	**522.35**
28.11		**Other inorganic acids and other inorganic oxygen compounds of non-metals.**					
		- Other inorganic acids:					
2811.11	00	- - Hydrogen fluoride (hydrofluoric acid)	5%	Free	17.5%	kg	522.361
2811.12	00	- - Hydrogen cyanide (hydrocyanic acid)	5%	5%	17.5%	kg	522.362
2811.19	00	- - Other	5%	Free	17.5%	kg	522.369
		- Other inorganic oxygen compounds of non- metals:					
2811.21	00	- - Carbon dioxide	15%	15%	17.5%	kg	522.391
2811.22	00	- - Silicon dioxide	5%	Free	17.5%	kg	522.37
		- - Other:			17.5%		
2811.29	10	- - - Nitrous oxide	5%	Free	17.5%	kg	522.392
2811.29	90	- - - Other	5%	Free	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	- - Carbonyl dichloride (phosgene)	5%	Free	17.5%	kg	522.411
2812.12	00	- - Phosphorus oxychloride	5%	Free	17.5%	kg	522.412
2812.13	00	- - Phosphorus trichloride	5%	Free	17.5%	kg	522.413
2812.14	00	- - Phosphorus pentachloride	5%	Free	17.5%	kg	522.414
2812.15	00	- - Sulphur monochloride	5%	Free	17.5%	kg	522.415
2812.16	00	- - Sulphur dichloride	5%	Free	17.5%	kg	522.416
2812.17	00	- - Thionyl chloride	5%	Free	17.5%	kg	522.417
2812.19	00	- - Other	5%	Free	17.5%	kg	522.418
2812.90	00	- Other	5%	Free	17.5%	kg	522.419
28.13		**Sulphides of non-metals; commercial phosphorus trisulphide.**					
2813.10	00	- Carbon disulphide	5%	Free	17.5%	kg	522.421

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2813.90	00	- Other	5%	Free	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	- Anhydrous ammonia	15%	Free	17.5%	kg	522.611
2814.20	00	- Ammonia in aqueous solution	5%	Free	17.5%	kg	522.612
28.15		**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**					
		- Sodium hydroxide (caustic soda):					
2815.11	00	- - Solid	5%	Free	17.5%	kg	522.62
2815.12	00	- - In aqueous solution (soda lye or liquid soda)	5%	Free	17.5%	kg	522.63
2815.20	00	- Potassium hydroxide (caustic potash)	5%	Free	17.5%	kg	522.641
2815.30	00	- Peroxides of sodium or potassium	5%	Free	17.5%	kg	522.642
28.16		**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**					
2816.10	00	- Hydroxide and peroxide of magnesium	5%	Free	17.5%	kg	522.651
2816.40	00	- Oxides, hydroxides and peroxides, of strontium or barium	5%	Free	17.5%	kg	522.658
2817.00	**00**	**Zinc oxide; zinc peroxide.**	**5%**	**Free**	17.5%	**kg**	**522.51**
28.18		**Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.**					
2818.10	00	- Artificial corundum, whether or not chemically defined	5%	Free	17.5%	kg	522.67
2818.20	00	- Aluminium oxide (alumina), other than artificial corundum	15%	Free	17.5%	kg	285.2
2818.30	00	- Aluminium hydroxide	5%	Free	17.5%	kg	522.66
28.19		**Chromium oxides and hydroxides.**					
2819.10	00	- Chromium trioxide	5%	Free	17.5%	kg	522.521
2819.90	00	- Other	5%	Free	17.5%	kg	522.529
28.20		**Manganese oxides.**					
2820.10	00	- Manganese dioxide	5%	Free	17.5%	kg	522.531
2820.90	00	- Other	5%	Free	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	- Iron oxides and hydroxides	5%	Free	17.5%	kg	522.541
2821.20	00	- Earth colours	5%	Free	17.5%	kg	522.542

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2822.00	**00**	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	**5%**	**Free**	17.5%	**kg**	**522.55**
2823.00	**00**	**Titanium oxides.**	**5%**	**Free**	17.5%	**kg**	**522.56**
28.24		**Lead oxides; red lead and orange lead.**					
2824.10	00	- Lead monoxide (litharge, massicot)	5%	Free	17.5%	kg	522.571
2824.90	00	- Other	5%	Free	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	- Hydrazine and hydroxylamine and their inorganic salts	5%	Free	17.5%	kg	522.68
2825.20	00	- Lithium oxide and hydroxide	5%	Free	17.5%	kg	522.691
2825.30	00	- Vanadium oxides and hydroxides	5%	Free	17.5%	kg	522.692
2825.40	00	- Nickel oxides and hydroxides	5%	Free	17.5%	kg	522.693
2825.50	00	- Copper oxides and hydroxides	5%	Free	17.5%	kg	522.694
2825.60	00	- Germanium oxides and zirconium dioxide	5%	Free	17.5%	kg	522.695
2825.70	00	- Molybdenum oxides and hydroxides	5%	Free	17.5%	kg	522.696
2825.80	00	- Antimony oxides	5%	Free	17.5%	kg	522.697
2825.90	00	- Other	5%	Free	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	- - Of aluminium	5%	Free	17.5%	kg	523.12
2826.19	00	- - Other	5%	Free	17.5%	kg	523.13
2826.30	00	- Sodium hexafluoroaluminate (synthetic cryolite)	5%	Free	17.5%	kg	523.15
2826.90	00	- Other	5%	Free	17.5%	kg	523.19
28.27		**Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.**					
2827.10	00	- Ammonium chloride	5%	Free	17.5%	kg	523.21
2827.20	00	- Calcium chloride	5%	Free	17.5%	kg	523.22
		- Other chlorides:					
2827.31	00	- - Of magnesium	5%	Free	17.5%	kg	523.291
2827.32	00	- - Of aluminium	5%	Free	17.5%	kg	523.292
2827.35	00	- - Of nickel	5%	Free	17.5%	kg	523.295
2827.39	00	- - Other	5%	Free	17.5%	kg	523.298
		- Chloride oxides and chloride hydroxides:					
2827.41	00	- - Of copper	5%	Free	17.5%	kg	523.2991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2827.49	00	- - Other	5%	Free	17.5%	kg	523.2992
		- Bromides and bromide oxides:					
2827.51	00	- - Bromides of sodium or of potassium	5%	Free	17.5%	kg	523.2993
2827.59	00	- - Other	5%	Free	17.5%	kg	523.2994
2827.60	00	- Iodides and iodide oxides	5%	Free	17.5%	kg	523.2995
28.28		**Hypochlorites; commercial calcium hypochlo- rite; chlorites; hypobromites.**					
2828.10	00	- Commercial calcium hypochlorite and other calcium hypochlorites	5%	Free	17.5%	kg	523.311
2828.90	00	- Other	5%	Free	17.5%	kg	523.319
28.29		**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**					
		- Chlorates:					
2829.11	00	- - Of sodium	5%	Free	17.5%	kg	523.32
2829.19	00	- - Other	5%	Free	17.5%	kg	523.391
2829.90	00	- Other	5%	Free	17.5%	kg	523.399
28.30		**Sulphides; polysulphides, whether or not chemically defined.**					
2830.10	00	- Sodium sulphides	5%	Free	17.5%	kg	523.41
2830.90	00	- Other	5%	Free	17.5%	kg	523.42
28.31		**Dithionites and sulphoxylates.**					
2831.10	00	- Of sodium	5%	Free	17.5%	kg	523.431
2831.90	00	- Other	5%	Free	17.5%	kg	523.439
28.32		**Sulphites; thiosulphates.**					
2832.10	00	- Sodium sulphites	5%	Free	17.5%	kg	523.441
2832.20	00	- Other sulphites	5%	Free	17.5%	kg	523.442
2832.30	00	- Thiosulphates	5%	Free	17.5%	kg	523.443
28.33		**Sulphates; alums; peroxosulphates (persul- phates).**					
		- Sodium sulphates:					
2833.11	00	- - Disodium sulphate	5%	Free	17.5%	kg	523.451
2833.19	00	- - Other	5%	Free	17.5%	kg	523.459
		- Other sulphates:					
2833.21	00	- - Of magnesium	5%	Free	17.5%	kg	523.491
2833.22	00	- - Of aluminium	15%	5%	17.5%	kg	523.492
2833.24	00	- - Of nickel	5%	Free	17.5%	kg	523.494
2833.25	00	- - Of copper	5%	Free	17.5%	kg	523.495
2833.27	00	- - Of barium	5%	Free	17.5%	kg	523.497
2833.29	00	- - Other	5%	Free	17.5%	kg	523.498
2833.30	00	- Alums	5%	Free	17.5%	kg	523.4991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2833.40	00	- Peroxosulphates (persulphates)	5%	Free	17.5%	kg	523.4999
28.34		**Nitrites; nitrates.**					
2834.10	00	- Nitrites	5%	Free	17.5%	kg	523.51
		- Nitrates:					
2834.21	00	- - Of potassium	5%	Free	17.5%	kg	523.52
2834.29	00	- - Other	5%	Free	17.5%	kg	523.599
28.35		**Phosphinates (hypophosphites), phospho-nates (phosphites) and phosphates; poly-phosphates, whether or not chemically defined.**					
2835.10	00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	Free	17.5%	kg	523.61
		- Phosphates:					
2835.22	00	- - Of mono-or disodium	5%	Free	17.5%	kg	523.631
2835.24	00	- - Of potassium	5%	Free	17.5%	kg	523.633
2835.25	00	- - Calcium hydrogenorthophosphate (“dicalcium phosphate”)	5%	Free	17.5%	kg	523.634
2835.26	00	- - Other phosphates of calcium	5%	Free	17.5%	kg	523.635
2835.29	00	- - Other	5%	Free	17.5%	kg	523.639
		- Polyphosphates:					
2835.31	00	- - Sodium triphosphate (sodium tripolyphosphate)	5%	Free	17.5%	kg	523.64
2835.39	00	- - Other	5%	Free	17.5%	kg	523.65
28.36		**Carbonates; peroxocarbonates (percarbo- nates); commercial ammonium carbonate containing ammonium carbamate.**					
2836.20	00	- Disodium carbonate	5%	Free	17.5%	kg	523.72
2836.30	00	- Sodium hydrogencarbonate (sodium bicarbonate)	5%	Free	17.5%	kg	523.73
2836.40	00	- Potassium carbonates	5%	Free	17.5%	kg	523.74
2836.50	00	- Calcium carbonate	5%	Free	17.5%	kg	523.791
2836.60	00	- Barium carbonate	5%	Free		kg	523.792
		- Other:					
2836.91	00	- - Lithium carbonates	5%	Free	17.5%	kg	523.793
2836.92	00	- - Strontium carbonate	5%	Free	17.5%	kg	523.794
2836.99	00	- - Other	5%	Free	17.5%	kg	523.799
28.37		**Cyanides, cyanide oxides and complex cyanides.**					
		- Cyanides and cyanide oxides:					
2837.11	00	- - Of sodium	5%	Free	17.5%	kg	523.811
2837.19	00	- - Other	5%	Free	17.5%	kg	523.819
2837.20	00	- Complex cyanides	5%	Free	17.5%	kg	523.812
[2838]		Deleted					
28.39		**Silicates; commercial alkali metal silicates.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
		- Of sodium:					
2839.11	00	- - Sodium metasilicates	5%	Free	17.5%	kg	523.831
2839.19	00	- - Other	5%	Free	17.5%	kg	523.832
2839.90	00	- Other	5%	Free	17.5%	kg	523.839
28.40		**Borates; peroxoborates (perborates).**					
		- Disodium tetraborate (refined borax):					
2840.11	00	- - Anhydrous	5%	Free	17.5%	kg	523.841
2840.19	00	- - Other	5%	Free	17.5%	kg	523.842
2840.20	00	- Other borates	5%	Free	17.5%	kg	523.843
2840.30	00	- Peroxoborates (perborates)	5%	Free	17.5%	kg	523.844
28.41		**Salts of oxometallic or peroxometallic acids.**					
2841.30	00	- Sodium dichromate	5%	Free	17.5%	kg	524.313
2841.50	00	- Other chromates and dichromates; peroxochromates	5%	Free	17.5%	kg	524.315
		- Manganites, manganates and permanganates:					
2841.61	00	- - Potassium permanganate	5%	Free	17.5%	kg	524.3161
2841.69	00	- - Other	5%	5%	17.5%	kg	524.3169
2841.70	00	- Molybdates	5%	Free	17.5%	kg	524.317
2841.80	00	- Tungstates (wolframates)	5%	Free	17.5%	kg	524.318
2841.90	00	- Other	5%	Free	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	- Double or complex silicates, including aluminosilicates whether or not chemically defined.	5%	Free	17.5%	kg	523.891
2842.90	00	- Other	5%	Free	17.5%	kg	523.899
		VI – MISCELLANEOUS					
28.43		**Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.**					
2843.10	00	- Colloidal precious metals	5%	Free	17.5%	kg	524.321
		- Silver compounds:					
2843.21	00	- - Silver nitrate	5%	Free	17.5%	kg	524.322
2843.29	00	- - Other	5%	Free	17.5%	kg	524.323
2843.30	00	- Gold compounds	5%	Free	17.5%	kg	524.324
2843.90	00	- Other compounds; amalgams	5%	Free	17.5%	kg	524.329

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
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	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	Free	17.5%	kg	525.11
2844.20	00	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing- - uranium enriched in U 235, plutonium or compounds of these products	5%	Free	17.5%	kg	525.13
2844.30	00	- 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%	Free	17.5%	kg	525.15
		- 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:					
2844.41	00	--Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	5%	Free	17.5%	kg	525.191
2844.42	00	--Actinium-225, actinium-227, californium-253, curium-240, curium 241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	5%	Free	17.5%	kg	525.192
2844.43	00	--Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	5%	Free	17.5%	kg	525.193
2844.44	00	--Radioactive residues	5%	Free	17.5%	kg	525.194

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2844.50	00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	Free	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	- Heavy water (deuterium oxide)	5%	Free	17.5%	kg	525.911
2845.20	00	-Boron enriched in boron-10 and its compounds	5%	5%	17.5%	kg	525.912
2845.30	00	-Lithium enriched in lithium-6 and its compounds	5%	5%	17.5%	kg	525.913
2845.40	00	-Helium-3	5%	5%	17.5%	kg	525.914
2845.90	00	- Other	5%	Free	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	- Cerium compounds	5%	Free	17.5%	kg	525.951
2846.90	00	- Other	5%	Free	17.5%	kg	525.959
2847.00	**00**	**Hydrogen peroxide, whether or not solidified with urea.**	**5%**	**Free**		**kg**	**524.91**
[28.48]		**Deleted**					
28.49		**Carbides, whether or not chemically defined.**					
2849.10	00	- Of calcium	5%	Free	17.5%	kg	524.93
2849.20	00	- Of silicon	5%	Free	17.5%	kg	524.941
2849.90	00	- Other	5%	Free	17.5%	kg	524.949
2850.00	**00**	**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.**	**5%**	**Free**		**kg**	**524.95**
[2851]		**Deleted**					
28.52		**Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.**					
2852.10	00	- Chemically defined	5%	5%	17.5%	kg	524.961
2852.90	00	- Other	5%	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	- Cyanogen Chloride (chlorcyan)	5%	5%	17.5%	kg	524.99
2853.90	00	- Other	5%	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 or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than 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 cm^3 (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", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions 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.

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

halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

8. For the purposes of heading 29.37:

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

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

Subheading Notes.

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
		I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.01		**Acyclic hydrocarbons.**					
2901.10	00	- Saturated	5%	Free	17.5%	kg	511.14
		- Unsaturated:					
2901.21	00	- - Ethylene	5%	Free	17.5%	kg	511.11
2901.22	00	- - Propene (propylene)	5%	Free	17.5%	kg	511.12
2901.23	00	- - Butene (butylenes) and isomers thereof	5%	Free	17.5%	kg	511.131
2901.24	00	- - Buta-1, 3-diene and isoprene	5%	Free	17.5%	kg	511.132
		- - Other:					
2901.29	10	- - - Nonylene (nonene)	5%	Free	17.5%	kg	511.191
2901.29	20	- - - Acetylene	5%	Free	17.5%	kg	511.192
2901.29	90	- - - Other	5%	Free	17.5%	kg	511.199
29.02		**Cyclic hydrocarbons.**					
		- Cyclanes, cyclenes and cycloterpenes:					
2902.11	00	- - Cyclohexane	5%	Free	17.5%	kg	511.21
2902.19	00	- - Other	5%	Free	17.5%	kg	511.291
2902.20	00	- Benzene	5%	Free	17.5%	kg	511.22
2902.30	00	- Toluene	5%	Free	17.5%	kg	511.23
		- Xylenes:					
2902.41	00	- - o-Xylene	5%	Free	17.5%	kg	511.241
2902.42	00	- - m-Xylene	5%	Free	17.5%	kg	511.242
2902.43	00	- - p-Xylene	5%	Free	17.5%	kg	511.243
2902.44	00	- - Mixed xylene isomers	5%	Free	17.5%	kg	511.244
2902.50	00	- Styrene	5%	Free	17.5%	kg	511.25
2902.60	00	- Ethylbenzene	5%	Free	17.5%	kg	511.26
2902.70	00	- Cumene	5%	Free	17.5%	kg	511.27
2902.90	00	- Other	5%	Free	17.5%	kg	511.299
29.03		**Halogenated derivatives of hydrocarbons.**					
		- Saturated chlorinated derivatives of acyclic hydrocarbons:					
2903.11	00	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5%	Free	17.5%	kg	511.361
2903.12	00	- - Dichloromethane (methylene chloride)	5%	Free	17.5%	kg	511.362
2903.13	00	- - Chloroform (trichloromethane)	5%	Free	17.5%	kg	511.363
2903.14	00	- - Carbon tetrachloride	5%	Free	17.5%	kg	511.364
2903.15	00	- - Ethylene dichloride (ISO) (1,2 dichloroethane)	5%	Free	17.5%	kg	511.35
		- - Other:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2903.19	10	- - - 1,1,1-Trichloroethane (methylchloroform)	5%	Free	17.5%	kg	511.366
2903.19	90	- - - Other	5%	Free	17.5%	kg	511.369
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:					
2903.21	00	- - Vinyl chloride (chloroethylene)	5%	Free	17.5%	kg	511.31
2903.22	00	- - Trichloroethylene	5%	Free	17.5%	kg	511.32
2903.23	00	- - Tetrachloroethylene (perchloroethylene)	5%	Free	17.5%	kg	511.33
2903.29	00	- - Other	5%	Free	17.5%	kg	511.34
		- Saturated fluorinated derivatives of acyclic Hydrocarbons:					
2903.41	00	--Trifluoromethane (HFC-23)	5%	Free	17.5%	kg	511.381
2903.42	00	--Difluoromethane (HFC-32)	5%	Free	17.5%	kg	511.382
2903.43	00	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	5%	Free	17.5%	kg	511.383
2903.44	00	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoro - ethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	5%	Free	17.5%	kg	511.384
2903.45	00	--1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2, 2-tetrafluoroethane (HFC-134)	5%	Free	17.5%	kg	511.385
2903.46	00	--1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1, 2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3, 3,3-hexafluoropropane (HFC-236fa)	5%	Free	17.5%	kg	511.386
2903.47	00	--1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	5%	Free	17.5%	kg	511.387
2903.48	00	--1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43 -10mee)	5%	Free	17.5%	kg	511.388
2903.49	00	--Other	5%	Free	17.5%	kg	511.389
		-Unsaturated fluorinated derives of acrylic hydrocarbons:		Free			
2903.51	00	--2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)- 1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	5%	Free	17.5%	kg	511.391
2903.59	00	-- Other	5%	Free	17.5%	kg	511.399
		- Brominated or iodinated derivatives of acyclic hydrocarbons:		Free	17.5%		
2903.61	00	-- Methyl bromide (bromomethane)	5%	Free	17.5%	kg	511.3911
2903.62	00	-- Ethylene dibromide (ISO) (1, 2-dibromoethane)	5%	Free	17.5%	kg	511.3912

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2903.69	00	-- Other	5%	Free	17.5%	kg	511.3919
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:					
2903.71	00	- - Chlorodifluoromethane (HCFC-22)	5%	Free	17.5%	kg	511.3893
2903.72	00	- - Dichlorotrifluoroethanes (HCFC-123)	5%	Free	17.5%	kg	511.3894
2903.73	00	- - Dichlorofluoroethanes (HCFC-141, 141b)	5%	Free	17.5%	kg	511.3895
2903.74	00	- - Chlorodifluoroethanes (HCFC-142, 142b)	5%	Free	17.5%	kg	511.3896
2903.75	00	- - Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	5%	Free	17.5%	kg	511.3897
2903.76	00	-- Bromochlorodifluoromethane (Halon-1211), Bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	5%	Free	17.5%	kg	511.387
		- - Other, perhalogenated only with fluorine and Chlorine:					
2903.77	10	- - - Chlorotrifluoromethane	5%	Free	17.5%	kg	511.3851
2903.77	20	- - - Pentachlorofluoroethane	5%	Free	17.5%	kg	511.3852
2903.77	30	- - - Tetrachlorodifluoroethanes	5%	Free	17.5%	kg	511.3853
2903.77	40	- - - Heptachlorofluoropropanes	5%	Free	17.5%	kg	511.3854
2903.77	50	- - - Hexachlorodifluoropropanes	5%	Free	17.5%	kg	511.3855
2903.77	60	- - - Pentachlorotrifluoropropanes	5%	Free	17.5%	kg	511.3856
2903.77	70	- - - Tetrachlorotetrafluoropropanes	5%	Free	17.5%	kg	511.3857
2903.77	80	- - - Trichloropentafluoropropanes	5%	Free	17.5%	kg	511.3858
.		- - - Other:					
2903.77	91	- - - - Dichlorohexafluoropropanes	5%	Free	17.5%	kg	511.3861
2903.77	92	- - - - Chloroheptafluoropropanes	5%	Free	17.5%	kg	511.3862
2903.77	99	- - - - Other, perhalogenated only with fluorine and chlorine	5%	Free	17.5%	kg	511.3869
2903.78	00	- - Other perhalogenated derivatives	5%	Free	17.5%	kg	511.388
		- - Other:					
2903.79	10	- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	Free	17.5%	kg	511.3891
2903.79	20	- - - Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	Free	17.5%	kg	511.3892
2903.79	90	- - - Other:	5%	Free	17.5%	kg	511.3899
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		Free			
2903.81	00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), indlucing lindane (ISO, INN)	5%	Free	17.5%	kg	511.391
2903.82	00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	Free	17.5%	kg	511.395
2903.83	00	- - Mirex (ISO)	5%	Free	17.5%	kg	511.396

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2903.89	00	- - Other	5%	5%	17.5%	kg	511.392
		- Halogenated derivatives of aromatic hydrocarbons:					
2903.91	00	- - Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5%	5%	17.5%	kg	511.393
2903.92	00	- - 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	- - Pentachlorobenzene (ISO)	5%	5%	17.5%	kg	511.395
2903.94	00	- - Hexabromobiphenyls	5%	5%	17.5%	kg	511.396
2903.99	00	- - Other	5%	5%	17.5%	kg	511.399
29.04		**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**					
		- Derivatives containing only sulpho groups, their salts and ethyl esters:					
2904.10	10	- - - Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	15%	15%	17.5%	kg	511.41
2904.10	20	- - - Sulphonic acid (Dodecylbenzene [DDBSA])	15%	15%	17.5%	kg	511.42
2904.10	90	- - - Other	5%	Free	17.5%	kg	511.43
2904.20	00	- Derivatives containing only nitro or only nitroso groups	5%	Free	17.5%	kg	511.44
		- Perfluorooctane sulphonic acid, its salts and Perfluorooctane sulphonyl fluoride:					
2904.31	00	- - Perfluorooctane sulphonic acid	5%	5%	17.5%	kg	511.451
2904.32	00	- - Ammonium perfluorooctane sulphonate	5%	5%	17.5%	kg	511.452
2904.33	00	- - Lithium perfluorooctane sulphonate	5%	5%	17.5%	kg	511.453
2904.34	00	- - Potassium perfluorooctane sulphonate	5%	5%	17.5%	kg	511.454
2904.35	00	- - Other salts of Perfluorooctane sulphonic acid	5%	5%	17.5%	kg	511.455
2904.36	00	- - Perfluorooctane sulphonyl fluoride	5%	5%	17.5%	kg	511.456
		- Other:					
2904.91	00	- - Trichloronitromethane (chloropicrin)	5%	5%	17.5%	kg	511.49
2904.99	00	- - Other	5%	5%	17.5%	kg	511.49
		II - ALCOHOLS AND THEIR HALOGE- NATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.05		**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**					
		- Saturated monohydric alcohols:					
2905.11	00	- - Methanol (methyl alcohol)	10%	Free	17.5%	kg	512.11
2905.12	00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	Free	17.5%	kg	512.12

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2905.13	00	- - Butan-1-ol (n-butyl alcohol)	5%	Free	17.5%	kg	512.131
2905.14	00	- - Other butanols	5%	Free	17.5%	kg	512.132
2905.16	00	- - Octanol (octyl alcohol) and isomers thereof	5%	Free	17.5%	kg	512.14
2905.17	00	- - Dodecan-l-ol (lauryl alcohol), hexadecane-l-ol (cetyl alcohol) and octadecan-l-ol (stearyl alcohol)	5%	Free	17.5%	kg	512.192
2905.19	00	- - Other	5%	Free	17.5%	kg	512.193
		- Unsaturated monohydric alcohols:					
2905.22	00	- - Acyclic terpene alcohols	5%	Free	17.5%	kg	512.194
2905.29	00	- - Other	5%	Free	17.5%	kg	512.199
		- Diols:					
2905.31	00	- - Ethylene gycol (ethanediol)	5%	Free	17.5%	kg	512.21
2905.32	00	- - Propylene glycol (propane-1,2-diol)	5%	Free	17.5%	kg	512.291
2905.39	00	- - Other	5%	Free	17.5%	kg	512.292
		- Other polyhydric alcohols:					
2905.41	00	- - 2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	5%	Free	17.5%	kg	512.293
2905.42	00	- - Pentaerythritol	5%	Free	17.5%	kg	512.23
2905.43	00	- - Mannitol	5%	Free	17.5%	kg	512.24
2905.44	00	- - D-glucitol (sorbitol)	5%	Free	17.5%	kg	512.25
2905.45	00	- - Glycerol	5%	Free	17.5%	kg	512.221
2905.49	00	- - Other	5%	Free	17.5%	kg	512.299
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:					
2905.51	00	- - Ethchlorvynol (INN)	5%	Free	17.5%	kg	512.295
2905.59	00	- - Other	5%	Free	17.5%	kg	512.296
29.06		**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**					
		- Cyclanic, cyclenic or cycloterpenic:					
2906.11	00	- - Menthol	5%	Free	17.5%	kg	512.311
2906.12	00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	Free	17.5%	kg	512.312
2906.13	00	- - Sterols and inositols	5%	Free	17.5%	kg	512.313
2906.19	00	- - Other	5%	Free	17.5%	kg	512.319
		- Aromatic:					
2906.21	00	- - Benzyl alcohol	5%	Free	17.5%	kg	512.351
2906.29	00	- - Other	5%	Free	17.5%	kg	512.359

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
		III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.07		**Phenols; phenol-alcohols.**					
		- Monophenols:					
2907.11	00	- - Phenol (hydroxybenzene) and its salts	5%	Free	17.5%	kg	512.41
2907.12	00	- - Cresols and their salts	5%	Free	17.5%	kg	512.42
2907.13	00	- - Octylphenol, nonylphenol and their isomers; salts thereof	5%	Free	17.5%	kg	512.431
2907.15	00	- - Naphthols and their salts	5%	Free	17.5%	kg	512.433
2907.19	00	- - Other	5%	Free	17.5%	kg	512.434
		- Polyphenols; phenol-alcohols:					
2907.21	00	- - Resorcinol and its salts	5%	Free	17.5%	kg	512.435
2907.22	00	- - Hydroquinone (quinol) and its salts	5%	Free	17.5%	kg	512.436
2907.23	00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5%		17.5%	kg	512.437
2907.29	00	- - Other	5%	Free	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	- - Pentachlorophenol (ISO)	5%	Free	17.5%	kg	512.441
2908.19	00	- - Other	5%	Free	17.5%	kg	512.442
		- Other:					
2908.91	00	- - Dinoseb (ISO) and its salts	5%	Free	17.5%	kg	512.443
2908.92	00	- - 4,6-dinitro-o-cresol (DNOC (ISO)) and its salts	5%	Free	17.5%	kg	512.444
2908.99	00	- - Other	5%	Free	17.5%	kg	512.449
		IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE- MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					

HS	CET	DESCRIPTION OF GOODS	DUTY RAT	EPA	VAT	UNIT(S)	SITC REV 4
29.09		**Ethers, ether-alcohols, ether-phenols, ether- alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**					
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
2909.11	00	- - Diethyl ether	5%	Free	17.5%	kg	516.161
2909.19	00	- - Other	5%	Free	17.5%	kg	516.162
2909.20	00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	17.5%	kg	516.163
2909.30	00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	17.5%	kg	516.164
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
2909.41	00	- - 2.2'-Oxydiethanol (diethylene glycol, digol)	5%	Free	17.5%	kg	516.171
2909.43	00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	Free	17.5%	kg	516.173
2909.44	00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	Free	17.5%	kg	516.174
2909.49	00	- - Other	5%	Free	17.5%	kg	516.175
2909.50	00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	17.5%	kg	516.176
2909.60	00	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	Free	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	- Oxirane (ethylene oxide)	5%	Free	17.5%	kg	516.13
2910.20	00	- Methyloxirane (propylene oxide)	5%	Free	17.5%	kg	516.14
2910.30	00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	Free	17.5%	kg	516.151
2910.40	00	- Dieldrin (ISO, INN)	5%	5%	17.5%	kg	516.152
2910.50	00	- Endrin (ISO)	5%	5%	17.5%	kg	516.153
2910.90	00	- Other	5%	Free	17.5%	kg	516.159

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2911.00	**00**	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	5%	Free	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	- - Methanal (formaldehyde)	5%	Free	17.5%	kg	516.211`
2912.12	00	- - Ethanal (acetaldehyde)	5%	Free	17.5%	kg	516.212
2912.19	00	- - Other	5%	Free	17.5%	kg	516.219
		- Cyclic aldehydes without other oxygen function:					
2912.21	00	- - Benzaldehyde	5%	Free	17.5%	kg	516.221
2912.29	00	- - Other	5%	Free	17.5%	kg	516.222
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde- phenols and aldehydes with other oxygen function:					
2912.41	00	- - Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	5%	Free	17.5%	kg	516.224
2912.42	00	- - Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	5%	Free	17.5%	kg	516.225
2912.49	00	- - Other	5%	Free	17.5%	kg	516.226
2912.50	00	- Cyclic polymers of aldehydes	5%	Free	17.5%	kg	516.227
2912.60	00	- Paraformaldehyde	5%	Free	17.5%	kg	516.228
29.13		**Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.**	**5%**	**Free**	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	- - Acetone	5%	Free	17.5%	kg	516.23
2914.12	00	- - Butanone (methyl ethyl ketone)	5%	Free	17.5%	kg	516.24
2914.13	00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	5%	Free	17.5%	kg	516.251
2914.19	00	- - Other	5%	Free	17.5%	kg	516.259
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:					
2914.22	00	- - Cyclohexanone and methylcyclohexanones	5%	Free	17.5%	kg	516.281
2914.23	00	- - Ionones and methylionones	5%	Free	17.5%	kg	516.282
2914.29	00	- - Other	5%	Free	17.5%	kg	516.289
		- Aromatic ketones without other oxygen function:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2914.31	00	- - Phenylacetone (phenylpropan-2-one)	5%	Free	17.5%	kg	516.291
2914.39	00	- - Other	5%	Free	17.5%	kg	516.292
2914.40	00	- Ketone-alcohols and ketone-aldehydes	5%	Free	17.5%	kg	516.293
2914.50	00	- Ketone-phenols and ketones with other oxygen function	5%	Free	17.5%	kg	516.294
		- Quinones:					
2914.61	00	- - Anthraquinone	5%	Free	17.5%	kg	516.295
2914.62	00	- - Coenzyme Q10 (ubidecarenone (INN))	5%	5%	17.5%	kg	516.2961
2914.69	00	- - Other	5%	Free	17.5%	kg	516.296
		- Halogenated, sulphonated, nitrated or nitrosated derivatives:					
2914.71	00	- - Chlordecone (ISO)	5%	Free	17.5%	kg	516.297
2914.79	00	- - Other	5%	Free	17.5%	kg	516.299
		VII - CARBOXYLIC ACIDS AND THEIR 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	- - Formic acid	5%	Free	17.5%	kg	513.741
2915.12	00	- - Salts of formic acid	5%	Free	17.5%	kg	513.742
2915.13	00	- - Esters of formic acid	5%	Free	17.5%	kg	513.743
		- Acetic acid and its salts; acetic anhydride:					
2915.21	00	- - Acetic acid	5%	Free	17.5%	kg	513.711
2915.24	00	- - Acetic anhydride	5%	Free	17.5%	kg	513.714
2915.29	00	- - Other	5%	Free	17.5%	kg	513.719
		- Esters of acetic acid:					
2915.31	00	- - Ethyl acetate	5%	Free	17.5%	kg	513.721
2915.32	00	- - Vinyl acetate	5%	Free	17.5%	kg	513.722
2915.33	00	- - n-Butyl acetate	5%	Free	17.5%	kg	513.723
2915.36	00	- - Dinoseb (ISO) acetate	5%	Free	17.5%	kg	513.724
2915.39	00	- - Other	5%	Free	17.5%	kg	513.729
2915.40	00	- Mono, di-or trichloroacetic acids, their salts and esters	5%	Free	17.5%	kg	513.771
2915.50	00	- Propionic acid, its salts and esters	5%	Free	17.5%	kg	513.772
2915.60	00	- Butanoic acids, pentanoic acids, their salts and esters	5%	Free	17.5%	kg	513.75

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2915.70	00	- Palmitic acid, stearic acid, their salts and esters	5%	Free	17.5%	kg	513.76
2915.90	00	- Other	5%	Free	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	- - Acrylic acid and its salts	5%	Free	17.5%	kg	513.791
2916.12	00	- - Esters of acrylic acid	5%	Free	17.5%	kg	513.792
2916.13	00	- - Methacrylic acid and its salts	5%	Free	17.5%	kg	513.731
2916.14	00	- - Esters of methacrylic acid	5%	Free	17.5%	kg	513.732
2916.15	00	- - Oleic, linoleic or linolenic acids, their salts and esters	5%	Free	17.5%	kg	513.78
2916.16	00	- - Binapacryl (ISO)	5%	Free	17.5%	kg	513.7991
2916.19	00	- - Other	5%	Free	17.5%	kg	513.793
2916.20	00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides,peroxides, peroxyacids and their derivatives.	5%	Free	17.5%	kg	513.794
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
2916.31	00	- - Benzoic acid, its salts and esters	5%	Free	17.5%	kg	513.795
2916.32	00	- - Benzoyl peroxide and benzoyl chloride	5%	Free	17.5%	kg	513.796
2916.34	00	- - Phenylacetic acid and its salts	5%	Free	17.5%	kg	513.797
2916.39	00	- - Other	5%	Free	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	- - Oxalic acid, its salts and esters	5%	Free	17.5%	kg	513.891
2917.12	00	- - Adipic acid, its salts and esters	5%	Free	17.5%	kg	513.892
2917.13	00	- - Azelaic acid, sebacic acid, their salts and esters	5%	Free	17.5%	kg	513.893
2917.14	00	- - Maleic anhydride	5%	Free	17.5%	kg	513.81
2917.19	00	- - Other	5%	Free	17.5%	kg	513.894

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2917.20	00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	5%	Free	17.5%	kg	513.85
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
2917.32	00	- - Dioctyl orthophthalates	5%	Free	17.5%	kg	513.83
2917.33	00	- - Dinonyl or didecyl orthophthalates	5%	Free	17.5%	kg	513.896
2917.34	00	- - Other esters of orthophthalic acid	5%	Free	17.5%	kg	513.897
2917.35	00	- - Phthalic anhydride	5%	Free	17.5%	kg	513.82
2917.36	00	- - Terephthalic acid and its salts	5%	Free	17.5%	kg	513.898
2917.37	00	- - Dimethyl terephthalate	5%	Free	17.5%	kg	513.84
2917.39	00	- - Other	5%	Free	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:					
2918.11	00	- - Lactic acid, its salts and esters	5%	Free	17.5%	kg	513.911
2918.12	00	- - Tartaric acid	5%	Free	17.5%	kg	513.912
2918.13	00	- - Salts and esters of tartaric acid	5%	Free	17.5%	kg	513.913
2918.14	00	- - Citric acid	5%	Free	17.5%	kg	513.914
2918.15	00	- - Salts and esters of citric acid	5%	Free	17.5%	kg	513.915
2918.16	00	- - Gluconic acid, its salts and esters	5%	Free	17.5%	kg	513.921
2918.17	00	- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5%	5%	17.5%	kg	513.923
2918.18	00	- - Chlorobenzilate (ISO)	5%	5%	17.5%	kg	513.922
2918.19	00	- - Other	5%	Free	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	- - Salicylic acid and its salts	5%	Free	17.5%	kg	513.931
2918.22	00	- - O-Acetylsalicylic acid, its salts and esters	5%	Free	17.5%	kg	513.932
2918.23	00	- - Other esters of salicylic acid and their salts	5%	Free	17.5%	kg	513.939
2918.29	00	- - Other	5%	Free	17.5%	kg	513.94

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2918.30	00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	Free	17.5%	kg	513.95
		- Other:					
2918.91	00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxy- aceticacid), its salts and esters	5%	5%	17.5%	kg	516.961
2918.99	00	- - Other	5%	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	- Tris (2,3-dibromopropyl) phosphate	5%	Free	17.5%	kg	516.311
2919.90	00	- Other	5%	Free	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 or nitrosated derivatives:					
2920.11	00	- - Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	5%	5%	17.5%	kg	516.391
2920.19	00	- - Other	5%	5%	17.5%	kg	516.392
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:					
2920.21	00	- - Dimethyl phosphite	5%	5%	17.5%	kg	516.393
2920.22	00	- - Diethyl phosphite	5%	5%	17.5%	kg	516.394
2920.23	00	- - Trimethyl phosphate	5%	5%	17.5%	kg	516.395
2920.24	00	- - Triethyl phosphite	5%	5%	17.5%	kg	516.396
2920.29	00	- - Other	5%	5%	17.5%	kg	516.397
2920.30	00	- Endosulfan (ISO)	5%	5%	17.5%	kg	516.398
2920.90	00	- Other	5%	Free	17.5%	kg	516.399

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
		IX - NITROGEN-FUNCTION COMPOUNDS					
29.21		**Amine-function compounds.**					
		- Acyclic monoamines and their derivatives; salts thereof:					
2921.11	00	- - Methylamine, di-or trimethylamine and their salts	5%	Free	17.5%	kg	514.511
2921.12	00	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	5%	Free	17.5%	kg	514.512
2921.13	00	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	5%	5%	17.5%	kg	514.513
2921.14	00	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	5%	5%	17.5%	kg	514.514
2921.19	00	- - Other	5%	Free	17.5%	kg	514.519
		- Acyclic polyamines and their derivatives; salts thereof:					
2921.21	00	- - Ethylenediamine and its salts	5%	Free	17.5%	kg	514.521
2921.22	00	- - Hexamethylenediamine and its salts	5%	Free	17.5%	kg	514.522
2921.29	00	- - Other	5%	Free	17.5%	kg	514.529
2921.30	00	- Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	5%	Free	17.5%	kg	514.53
		- Aromatic monoamines and their derivatives; salts thereof:					
2921.41	00	- - Aniline and its salts	5%	Free	17.5%	kg	514.541
2921.42	00	- - Aniline derivatives and their salts	5%	Free	17.5%	kg	514.542
2921.43	00	- - Toluidines and their derivatives; salts thereof	5%	Free	17.5%	kg	514.543
2921.44	00	- - Diphenylamine and its derivatives; salts thereof	5%	Free	17.5%	kg	514.544
2921.45	00	- - 1-Napthylamine (alpha-napthylamine), 2- naphthylamine (beta-napthylamine) and their derivatives; salts thereof	5%	Free	17.5%	kg	514.545
2921.46	00	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5%	Free	17.5%	kg	514.546
2921.49	00	- - Other	5%	Free	17.5%	kg	514.549
		- Aromatic polyamines and their derivatives; salts thereof:					
2921.51	00	- - o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	Free	17.5%	kg	514.551
2921.59	00	- - Other	5%	Free	17.5%	kg	514.559
29.22		**Oxygen-function amino-compounds.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RAT	EPA	VAT	UNIT(S)	SITC REV 4
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:					
2922.11	00	- - Monoethanolamine and its salts	5%	Free	17.5%	kg	514.611
2922.12	00	- - Diethanolamine and its salts	5%	Free	17.5%	kg	514.612
2922.14	00	- - Dextropropoxyphene (INN) and its salts	5%	Free	17.5%	kg	514.614
2922.15	00	- - Triethanolamine	5%	5%	17.5%	kg	514.615
2922.16	00	- - Diethanolammonium perfluorooctane sulphonate	5%	5%	17.5%	kg	514.616
2922.17	00	- - Methyldiethanolamine and ethyldiethanolamine	5%	5%	17.5%	kg	514.617
2922.18	00	- - 2-(N,N-Diisopropylamino) ethanol	5%	5%	17.5%	kg	514.618
2922.19	00	- - Other	5%	Free	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	- - Aminohydroxynaphthalenesulphonic acids and their salts	5%	Free	17.5%	kg	514.621
2922.29	00	- - Other	5%	Free	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	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5%	Free	17.5%	kg	514.631
2922.39	00	- - Other	5%	Free	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	- - Lysine and its esters; salts thereof	5%	Free	17.5%	kg	514.641
2922.42	00	- - Glutamic acid and its salts	5%	Free	17.5%	kg	514.642
2922.43	00	- - Anthranilic acid and its salts	5%	Free	17.5%	kg	514.651
2922.44	00	- - Tilidine (INN) and its salts	5%	Free	17.5%	kg	514.652
2922.49	00	- - Other	5%	Free	17.5%	kg	514.659
2922.50	00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	Free	17.5%	kg	514.67
29.23		**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.**					
2923.10	00	- Choline and its salts	5%	Free	17.5%	kg	514.811
2923.20	00	- Lecithins and other phosphoaminolipids	5%	Free	17.5%	kg	514.812
2923.30	00	- Tetraethylammonium perfluorooctane sulphonate	5%	5%	17.5%	kg	514.813

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2923.40	00	- Didecyldimethylammonium perfluorooctane sulphonate	5%	5%	17.5%	kg	514.814
2923.90	00	- Other	5%	Free	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	- - Meprobamate (INN)	5%	Free	17.5%	kg	514.711
2924.12	00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	5%	17.5%	kg	514.712
2924.19	00	- - Other	5%	Free	17.5%	kg	514.719
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:					
2924.21	00	- - Ureines and their derivatives; salts thereof	5%	Free	17.5%	kg	514.73
2924.23	00	- - 2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	5%	Free	17.5%	kg	514.791
2924.24	00	- - Ethinamate (INN)	5%	Free	17.5%	kg	514.792
2924.25	00	- - Alachlor (ISO)	5%	5%	17.5%	kg	514.793
2924.29	00	- - Other	5%	Free	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	- - Saccharin and its salts	5%	Free	17.5%	kg	514.821
2925.12	00	- - Glutethimide (INN)	5%	Free	17.5%	kg	514.823
2925.19	00	- - Other	5%	Free	17.5%	kg	514.829
		- Imines and their derivatives; salts thereof:					
2925.21	00	- - Chlordimeform (ISO)	5%	Free	17.5%	kg	514.822
2925.29	00	- - Other	5%	Free	17.5%	kg	514.824
29.26		**Nitrile-function compounds.**					
2926.10	00	- Acrylonitrile	5%	Free	17.5%	kg	514.83
2926.20	00	- 1-Cyanoguanidine (dicyandiamide)	5%	Free	17.5%	kg	514.841
2926.30	00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2- dimethylamino-4,4-diphenylbutane)	5%	Free	17.5%	kg	514.842
2926.40	00	- alpha-Phenylacetoacetonitrile	5%	5%	17.5%	kg	514.843
2926.90	00	- Other	5%	Free	17.5%	kg	514.849
2927.00	**00**	**Diazo-, azo- or azoxy-compounds.**	**5%**	**Free**	17.5%	**kg**	**514.85**
2928.00	**00**	**Organic derivatives of hydrazine or of hydroxylamine.**	**5%**	**Free**	17.5%	**kg**	**514.86**
29.29		**Compounds with other nitrogen function.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2929.10	00	- Isocyanates	5%	Free	17.5%	kg	514.891
2929.90	00	- Other	5%	Free	17.5%	kg	514.899
		X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES					
29.30		**Organo-sulphur compounds.**					
2930.10	00	-2-(N, N-Dimethylamino) ethanethiol	5%	Free	17.5%	kg	515.41
2930.20	00	- Thiocarbamates and dithiocarbamates	5%	Free	17.5%	kg	515.42
2930.30	00	- Thiuram mono-, di- or tetrasulphides	5%	Free	17.5%	kg	515.43
2930.40	00	- Methionine	5%	5%	17.5%	kg	515.44
2930.60	00	- 2-(N,N-Diethylamino)ethanethiol	5%	5%	17.5%	kg	515.492
2930.70	00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	5%	5%	17.5%	kg	515.493
2930.80	00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	5%	5%	17.5%	kg	515.494
2930.90	00	- Other	5%	Free	17.5%	kg	515.495
29.31		**Other organo-inorganic compounds.**					
2931.10	00	- Tetramethyl lead and tetraethyl lead	5%	Free	17.5%	kg	515.51
2931.20	00	- Tributyltin compounds	5%	Free	17.5%	kg	515.52
		- Non-halogenated organo-phosphorous derivatives:					
2931.41	00	- - Dimethyl methylphosphonate	5%	Free	17.5%	kg	515.541
2931.42	00	- - Dimethyl propylphosphonate	5%	Free	17.5%	kg	515.542
2931.43	00	- - Diethyl ethylphosphonate	5%	Free	17.5%	kg	515.543
2931.44	00	--Methylphosphonic acid	5%	Free	17.5%	kg	515.544
2931.45	00	-- Salt of methyphosphonic acid and (aminoiminomethyl) urea (1: 1)	5%	Free	17.5%	kg	515.545
2931.46	00	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	5%	Free	17.5%	kg	515.546
2931.47	00	-- (5-Ethyl-2-methyl-2-oxido-1,3,2- dioxaphosphinan-5-yl) methyl methyl methylphosphonate	5%	Free	17.5%	kg	515.547
2931.48	00	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-Diphosphaspiro [5.5] undecane 3,9-dioxide	5%	Free	17.5%	kg	515.548
2931.49	00	-- Other	5%	Free	17.5%	kg	515.549
		- Halogenated organo-phosphorus derivatives:			17.5%		
2931.51	00	-- Methylphosphonic dichloride	5%	Free	17.5%	kg	515.551
2931.52	00	-- Propylphosphonic dichloride	5%	Free	17.5%	kg	515.552

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2931.53	00	-- O-(3-chloropropyl) O- [4-nitro-3- (trifluoromethyl) phenyl] methylphosphonothionate	5%	Free	17.5%	kg	515.553
2931.54	00	--Trichlorfon (ISO)	5%	Free	17.5%	kg	515.554
2931.59	00	-- Other	5%	Free	17.5%	kg	515.559
2931.90	00	- Other	5%	Free	17.5%	kg	515.59
29.32		**Heterocyclic compounds with oxygen hetero-atom(s) only.**					
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:					
2932.11	00	- - Tetrahydrofuran	5%	Free	17.5%	kg	515.691
2932.12	00	- - 2-Furaldehyde (furfuraldehyde)	5%	Free	17.5%	kg	515.692
2932.13	00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	Free	17.5%	kg	515.693
2932.14	00	- - Sucralose	5%	5%	17.5%	kg	515.6992
2932.19	00	- - Other	5%	Free	17.5%	kg	515.694
2932.20	00	- Lactones	5%	5%	17.5%	kg	515.63
		- Other:					
2932.91	00	- - Isosafrole	5%	Free	17.5%	kg	515.695
2932.92	00	- - 1-(1,3-benzodioxol-5-yl) propan-2-one	5%	Free	17.5%	kg	515.696
2932.93	00	- - Piperonal	5%	Free	17.5%	kg	515.697
2932.94	00	- - Safrole	5%	Free	17.5%	kg	515.698
2932.95	00	- - Tetrahydrocannabinols (all isomers)	5%	Free	17.5%	kg	515.6991
2932.96	00	-- Carbofuran (ISO)	5%	5%	17.5%	kg	515.6992
2932.99	00	- - Other	5%	Free	17.5%	kg	515.6999
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	- - Phenazone (antipyrin) and its derivatives	5%	Free	17.5%	kg	515.711
2933.19	00	- - Other	5%	Free	17.5%	kg	515.719
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:					
2933.21	00	- - Hydantoin and its derivatives	5%	Free	17.5%	kg	515.72
2933.29	00	- - Other	5%	Free	17.5%	kg	515.73
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:					
2933.31	00	- - Pyridine and its salts	5%	Free	17.5%	kg	515.741
2933.32	00	- - Piperidine and its salts	5%	Free	17.5%	kg	515.742

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2933.33	00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) remifentanil (INN) and trimeperidine (INN); salts thereof	5%	Free	17.5%	kg	515.743
2933.34	00	-- Other fentanyls and their derivatives	5%	5%	17.5%	kg	515.744
2933.35	00	-- 3-Quinuclidinol	5%	5%	17.5%	kg	515.745
2933.36	00	-- 4-Anilino-N-phenethylpiperidine (ANPP)	5%	5%	17.5%	kg	515.746
2933.37	00	-- N-Phenethyl-4-peperidone (NPP)	5%	5%	17.5%	kg	515.747
2933.39	00	- - Other	5%	Free	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	- - Levorphanol (INN) and its salts.	5%	Free	17.5%	kg	515.751
2933.49	00	- - Other	5%	Free	17.5%	kg	515.759
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:					
2933.52	00	- - Malonylurea (barbituric acid) and its salts	5%	Free	17.5%	kg	515.761
2933.53	00	- - 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%	Free	17.5%	kg	515.764
2933.54	00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	5%	Free	17.5%	kg	515.765
2933.55	00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	Free	17.5%	kg	515.766
2933.59	00	- - Other	5%	Free	17.5%	kg	515.762
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:					
2933.61	00	- - Melamine	5%	Free	17.5%	kg	515.763
2933.69	00	- - Other	5%	Free	17.5%	kg	515.769
		- Lactams:					
2933.71	00	- - 6-Hexanelactam (epsilon-caprolactam)	5%	Free	17.5%	kg	515.611

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2933.72	00	- - Clobazam (INN) and methyprylon (INN)	5%	Free	17.5%	kg	515.612
2933.79	00	- - Other lactams	5%	Free	17.5%	kg	515.619
		- Other:					
2933.91	00	- - 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%	Free	17.5%	kg	515.771
2933.92	00	- - Azinphos-methyl (ISO)	5%	5%	17.5%	kg	515.772
2933.99	00	- - Other	5%	Free	17.5%	kg	515.779
29.34		**Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.**					
2934.10	00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	Free	17.5%	kg	515.791
2934.20	00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5%	Free	17.5%	kg	515.792
2934.30	00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5%	Free	17.5%	kg	515.78
		- Other:					
2934.91	00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and [illegible] (INN); salts thereof	5%	Free	17.5%	kg	515.793
2934.92	00	-- Other fentanyls and their derivatives	5%	5%	17.5%	kg	515.794
2934.99	00	- - Other	5%	Free	17.5%	kg	515.799
29.35		**Sulphonamides**					
2935.10	00	- N-Methylperfluorooctane sulphonamide	5%	Free	17.5%	kg	515.811
2935.20	00	- N-Ethylperfluorooctane sulphonamide	5%	Free	17.5%	kg	515.812

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
2935.30	00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	5%	Free	17.5%	kg	515.813
2935.40	00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	5%	Free	17.5%	kg	515.814
2935.50	00	- Other perfluorooctane sulphonamides	5%	Free	17.5%	kg	515.815
2935.90	00	- Other	5%	Free	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	- - Vitamins A and their derivatives	5%	Free	17.5%	kg	541.12
2936.22	00	- - Vitamin B1 and its derivatives	5%	Free	17.5%	kg	541.131
2936.23	00	- - Vitamin B2 and its derivatives	5%	Free	17.5%	kg	541.132
2936.24	00	- - D-or DL-Pantothenic acid (Vitamin B5) and its derivatives	5%	Free	17.5%	kg	541.133
2936.25	00	- - Vitamin B6 and its derivatives	5%	Free	17.5%	kg	541.134
2936.26	00	- - Vitamin B12 and its derivatives	5%	Free	17.5%	kg	541.135
2936.27	00	- - Vitamin C and its derivatives	5%	Free	17.5%	kg	541.14
2936.28	00	- - Vitamin E and its derivatives	5%	Free	17.5%	kg	541.15
2936.29	00	- - Other vitamins and their derivatives	5%	Free	17.5%	kg	541.16
2936.90	00	- Other, including natural concentrates	5%	Free	17.5%	kg	541.17
29.37		**Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.**					
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:					
2937.11	00	- - Somatotropin, its derivatives and structural analogues.	5%	Free	17.5%	kg	541.541
2937.12	00	- - Insulin and its salts.	5%	Free	17.5%	kg	541.542
2937.19	00	- - Other	5%	Free	17.5%	kg	541.549
		- Steroidal hormones, their derivatives and structural analogues:					
2937.21	00	- - Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrocortisone)	5%	Free	17.5%	kg	541.531

HS	CET	DESCRIPTION OF GOODS	DUTY RAT	EPA	VAT	UNIT(S)	SITC REV 4
2937.22	00	- - Halogenated derivatives of corticosteroidal hormones	5%	Free	17.5%	kg	541.532
2937.23	00	- - Oestrogens and progestogens	5%	Free	17.5%	kg	541.533
2937.29	00	- - Other	5%	Free	17.5%	kg	541.539
2937.50	00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	Free	17.5%	kg	541.56
2937.90	00	- Other	5%	Free	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	- Rutoside (rutin) and its derivatives	5%	Free	17.5%	kg	541.611
2938.90	00	- Other	5%	Free	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	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	5%	Free	17.5%	kg	541.411
2939.19	00	- - Other	5%	Free	17.5%	kg	541.419
		- Alkaloids of cinchona and their derivatives; salts thereof:					
2939.20	10	- - - Quinine sulphate	5%	Free	17.5%	kg	541.421
2939.20	20	- - - Quinine hydrochloride	5%	Free	17.5%	kg	541.422
2939.20	30	- - - Quinine dihydrochloride	5%	Free	17.5%	kg	541.423
2939.20	90	- - - Other	5%	5%	17.5%	kg	541.429
2939.30	00	- Caffeine and its salts	5%	Free	17.5%	kg	541.43
		- Alkaloids of ephedra and their derivatives; salts thereof:					
2939.41	00	- - Ephedrine and its salts	5%	Free	17.5%	kg	541.441

HS	CET	DESCRIPTION OF GOODS	DUTY RAT	EPA	VAT	UNIT(S)	SITC REV 4
2939.42	00	- - Pseudoephedrine (INN) and its salts	5%	Free	17.5%	kg	541.442
2939.43	00	- - Cathine (INN) and its salts	5%	Free	17.5%	kg	541.443
2939.44	00	- - Norephedrine and its salts	5%	5%	17.5%	kg	541.444
2939.45	00	--Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	5%	5%	17.5%	kg	541.445
2939.49	00	- - Other	5%	Free	17.5%	kg	541.449
		- Theophylline and aminophylline-(theophylline-ethylenediamine) and their derivatives; salts thereof:					
2939.51	00	- - Fenetylline (INN) and its salts	5%	Free	17.5%	kg	541.451
2939.59	00	- - Other	5%	Free	17.5%	kg	541.459
		- Alkaloids of rye ergot and their derivatives; salts thereof:					
2939.61	00	- - Ergometrine (INN) and its salts	5%	Free	17.5%	kg	541.461
2939.62	00	- - Ergotamine (INN) and its salts	5%	Free	17.5%	kg	541.462
2939.63	00	- - Lysergic acid and its salts	5%	Free	17.5%	kg	541.463
2939.69	00	- - Other	5%	Free	17.5%	kg	541.469
		- Other, of vegetal origin:					
2939.72	00	- - Cocaine, ecgonine; salts, esters and other derivatives thereof	5%	5%	17.5%	kg	541.4911
2939.79	00	- - Other	5%	5%	17.5%	kg	541.499
2939.80	00	- Other	5%	5%	17.5%	kg	515.7
		XIII - OTHER ORGANIC COMPOUNDS					
2940.00	**00**	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.**	**5%**	**Free**	17.5%	**kg**	**516.92**
29.41		**Antibiotics.**					
2941.10	00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	Free	17.5%	kg	541.31
2941.20	00	- Streptomycins and their derivatives; salts thereof	5%	Free	17.5%	kg	541.32
2941.30	00	- Tetracyclines and their derivatives; salts thereof	5%	Free	17.5%	kg	541.33
2941.40	00	- Chloramphenicol and its derivatives; salts thereof	5%	Free	17.5%	kg	541.391
2941.50	00	- Erythromycin and its derivatives, salts thereof	5%	Free	17.5%	kg	541.392
2941.90	00	- Other	5%	Free	17.5%	kg	541.399
2942.00	**00**	**Other organic compounds.**	**5%**	5%	17.5%	**kg**	**516.99**

CHAPTER 30

PHARMACEUTICAL PRODUCTS

1. This Chapter does not cover:

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

   (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation(Heading 24.04);

   (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);

   (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02) or

   (ij) Diagnostic reagents of heading 38.22

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

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

(g) First-aid boxes and kits;

(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.

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

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

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

Subheading Notes.

1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:

   (a) As unmixed products, pure products, whether or not containing impurities;

   (b) As products which have been mixed:

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

      (2) The products mentioned in (a) and (b)(1) above with an added stabiliser necessary for their preservation or transport; and

      (3) The products mentioned in (a), (b)(1) and (b)(2) above with any other additive.

2. 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 diabetic or fortified foods, tonic beverages or mineral waters are classified in 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	EPA	VAT	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	- Extracts of glands or other organs or of their secretions	Free	Free	17.5%	kg	541.622
3001.90	00	- Other	Free	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; cell cultures, whether or not modified.**					
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:					
3002.12	00	- - Antisera and other blood fractions	Free	Free	17.5%	kg	541.6312
3002.13	00	- - Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Free	Free	17.5%	kg	541.6313
3002.14	00	- - Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Free	Free	17.5%	kg	541.6314
3002.15	00	- - Immunological products, put up in measured doses or in forms or packings for retail sale	Free	Free	17.5%	kg	541.6315
		Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:					
3002.41	00	-- Vaccines for human medicine	Free	Free	17.5%	kg	541.632
		-- Vaccines for veterinary medicine:					
3002.42	10	- - - Vaccines against foot and mouth disease	Free	Free	17.5%	kg	541.633
3002.42	90	- - - Other	Free	Free	17.5%	kg	541.634
3002.49	00	-- Other	Free	Free	17.5%	kg	541.639

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Cell cultures whether or not modified:					
3002.51	00	-- Cell therapy products	Free	Free	17.5%	kg	541.641
3002.59	00	-- Other	Free	Free	17.5%	kg	541.648
3002.90	00	- Other	Free	Free	17.5%	kg	541.649
30.03		**Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.**					
		- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:					
3003.10	10	- - - Ampicillin (capsules or oral suspension)	15%	15%	17.5%	kg	542.111
3003.10	20	- - - Amoxicillin (capsules or oral suspension)	15%	15%	17.5%	kg	542.112
3003.10	90	- - - Other	Free	Free	17.5%	kg	542.119
		- Other, Containing antibiotics:					
3003.20	10	- - - Tetracycline (capsules or skin ointment)	15%	15%		kg	542.121
3003.20	20	- - - Chloraphenicol (capsules, oral suspension or optic drops)	15%	15%		kg	542.122
3003.20	30	- - - Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	15%		kg	542.123
3003.20	40	- - - Nystatin (skin cream or skin ointment)	15%	15%		kg	542.124
3003.20	90	- - - Other	Free	Free		kg	542.129
		- Other, containing hormones or other products of heading 29.37:					
3003.31	00	- - Containing insulin (see Additional CARICOM Guideline 1)	Free	Free	17.5%	kg	542.21
3003.39	00	- - Other (see Additional CARICOM Guideline 1)	Free	Free	17.5%	kg	542.22
		- Other, containing alkaloids or derivatives thereof:			17.5%		
3003.41	00	- - Containing ephedrine or its salts	Free	Free	17.5%	kg	542.311
3003.42	00	- - Containing pseudoephedrine (INN) or its salts	Free	Free	17.5%	kg	542.312
3003.43	00	- - Containing norephedrine or its salts	Free	Free	17.5%	kg	542.313
3003.49	00	- - - Other	15%	15%	17.5%	kg	542.319
3003.60	00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	Free	Free	17.5%	kg	542.9112
		- Other:					

HS	CET	DESCRIPTION OF GOODS	DUTY RAT	EPA	VAT	UNIT	SITC REV 4
3003.90	10	- - - 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	Free	17.5%	kg	542.911
3003.90	20	- - - 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%	15%	17.5%	Kg	542.912
3003.90	30	- Other vitamins	15%	15%	17.5%	kg	542.913
3003.90	40	- - - Containing paracetamol, aspirin, ibuprofen and indomethacin (see Additional CARICOM Guideline 1)	15%	15%	17.5%	kg	542.914
3003.90	50	- - - Containing other analgesics (see Additional CARICOM Guideline 1)	15%	15%	17.5%	kg	542.915
3003.90	60	- - - Containing sulpha drugs (see Additional CARICOM Guideline 1)	15%	15%	17.5%	kg	542.916
3003.90	70	- - - Containing coughs and cold preparations; antacids (see Additional CARICOM Guideline 1)	15%	15%	17.5%	kg	542.917
3003.90	80	- - - 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%	15%	17.5%	kg	542.918
3003.90	90	- - - Other (see Additional CARICOM Guideline 1)	15%	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.**					
		- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:					

HS	CET	DESCRIPTION OF GOODS	DUTY RAT	EPA	VAT	UNIT	SITC REV 4
3004.10	10	- - - Containing ampicillin (capsules or oral suspension)	15%	15%	17.5%	kg	542.131
3004.10	20	- - - Containing amoxicillin (capsules or oral suspension)	15%	15%	17.5%	kg	542.132
3004.10	90	- - - Other (see Additional CARICOM Guideline 1)	Free	Free	17.5%	kg	542.139
		- Other, containing antibiotics:			17.5%		
3004.20	10	- - - Containing tetracycline (capsules or skin ointment)	15%	15%	17.5%	kg	542.191
3004.20	20	- - - Containing chloramphenicol (capsules, oral suspension or optic drops)	15%	15%	17.5%	kg	542.192
3004.20	30	- - - Containing griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	15%	17.5%	kg	542.193
3004.20	40	- - - Containing nystatin (skin cream or skin ointment)	15%	15%	17.5%	kg	542.194
3004.20	90	- - - Other (see Additional CARICOM Guideline 1)	Free	Free	17.5%	kg	542.199
		- Other, containing hormones or other products of heading 29.37:					
3004.31	00	- - Containing insulin	Free	Free	17.5%	kg	542.23
3004.32	00	- - Containing corticosteroid hormones, their derivatives or structural analogues	Free	Free	17.5%	kg	542.24
3004.39	00	- - Other (see Additional CARICOM Guideline 1)	Free	Free	17.5%	kg	542.29
		- Other, containing alkaloids or derivatives thereof:			17.5%		
3004.41	00	- - Containing ephedrine or its salts	Free	Free	17.5%	kg	542.3211
3004.42	00	- - Containing pseudoephedrine (INN) or its salts	Free	Free	17.5%	kg	542.3212
3004.43	00	- - Containing norephedrine or its salts	Free	Free	17.5%	kg	542.3213
		- - Other:			17.5%		
3004.49	10	- - - 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	Free	17.5%	kg	542.321
3004.49	90	- - - Other (see Additional CARICOM Guideline 1)	Free	Free	17.5%	kg	542.329
		- Other, containing vitamins or other products of heading 29.36:					
3004.50	10	- - - Containing vitamins A, D1, D2, D3 and injectibles	15%	See table	17.5%	kg	542.921
3004.50	90	- - - Containing other vitamins	15%	See table	17.5%	kg	542.922

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3004.60	00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	15%	15%	17.5%		542.9311
		- Other:					
3004.90	10	- - - 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	Free	17.5%	kg	542.931
3004.90	20	- - - Containing paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	15%	17.5%	kg	542.932
3004.90	30	- - - Containing other analgesics	15%	15%	17.5%	kg	542.933
3004.90	40	- - - Containing sulpha drugs	15%	15%	17.5%	kg	542.934
3004.90	50	- - - Containing other coughs and cold preparations; containing antacids	15%	15%	17.5%	kg	542.935
3004.90	60	- - - 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%	15%	17.5%	kg	542.936
3004.90	70	- - - Soft candles	10%	Free	17.5%	kg	542.937
3004.90	90	- - - Other	15%	15%	17.5%	kg	542.939
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,**					
3005.10	00	- Adhesive dressings and other articles having an adhesive layer	10%	Free	17.5%	kg	541.911
3005.90	00	- Other	10%	Free	17.5%	kg	541.919
30.06		**Pharmaceutical goods specified in Note 4 to this Chapter.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3006.10	00	- 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	Free	17.5%	kg	541.991
3006.30	00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	Free	17.5%	kg	541.93
3006.40	00	- Dental cements and other dental fillings; bone reconstruction cements	Free	Free	17.5%	kg	541.992
3006.50	00	- First-aid boxes and kits	Free	Free	17.5%	kg	541.993
3006.60	00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	Free	17.5%	kg	541.994
3006.70	00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments	Free	Free	17.5%	kg	541.995
		- Other:					
3006.91	00	- - Appliances identifiable for ostomy use	Free	Free	17.5%	kg	541.997
3006.92	00	- - Waste pharmaceuticals	Free	Free	17.5%	kg	541.996
3006.93	00	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses.	Free	Free	17.5%	kg	541.998

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 hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6. For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilizing elements nitrogen, phosphorus or potassium.

HS	CET	DESCRIPTION OF GOODS	DUTY RAT	EPA	VAT	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**	**Free**	17.5%	**kg**	**272.1**
31.02		**Mineral or chemical fertilizers, nitrogenous.**					
3102.10	00	- Urea, whether or not in aqueous solution	10%	Free	17.5%	kg	562.16
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and Ammonium nitrate:					
3102.21	00	- - Ammonium sulphate	Free	Free	17.5%	kg	562.13
3102.29	00	- - Other	Free	Free	17.5%	kg	562.12
3102.30	00	- Ammonium nitrate, whether or not in aqueous solution	Free	Free	17.5%	kg	562.11
3102.40	00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	Free	17.5%	kg	562.191
3102.50	00	- Sodium nitrate	Free	Free	17.5%	kg	272.2
3102.60	00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	Free	17.5%	kg	562.14
3102.80	00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	Free	17.5%	kg	562.17
		- Other, including mixtures not specified in the foregoing subheadings:					
3102.90	10	- Other ammonium-based fertilizers	Free	Free	17.5%	kg	562.192
3102.90	90	- Other	Free	Free	17.5%	kg	562.199
31.03		**Mineral or chemical fertilizers, phosphatic.**					
		- Superphosphates					
3103.11	00	- - Containing by weight 35% or more of diphosphorus pentaoxide (P_2O_5)	Free	Free	17.5%	kg	562.221
3103.19	00	- - Other	Free	Free		kg	562.222
3103.90	00	- Other	Free	Free	17.5%	kg	562.29
31.04		**Mineral or chemical fertilizers, potassic.**					
3104.20	00	- Potassium chloride	Free	Free	17.5%	kg	562.31
3104.30	00	- Potassium sulphate	Free	Free	17.5%	kg	562.32
3104.90	00	- Other	Free	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 10 kg.**					
		- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:					
3105.10	10	- - - Ammonium-based fertilizers	Free	Free	17.5%	kg	562.961
3105.10	90	- - - Other	Free	Free	17.5%	kg	562.969
3105.20	00	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	Free	17.5%	kg	562.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT(S)	SITC REV 4
3105.30	00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free	17.5%	kg	562.93
3105.40	00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate)	Free	Free	17.5%	kg	562.94
		- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:					
3105.51	00	- - Containing nitrates and phosphates	Free	Free	17.5%	kg	562.951
3105.59	00	- - Other	Free	Free	17.5%	kg	562.959
3105.60	00	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	Free	17.5%	kg	562.92
3105.90	00	- Other	Free	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 200 tabilized diazonium salts and couplers for the production of azo dyes.

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

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

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

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

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
32.01		**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**					
3201.10	00	- Quebracho extract	5%	Free	17.5%	kg	532.211
3201.20	00	- Wattle extract	5%	Free	17.5%	kg	532.212
3201.90	00	- Other	5%	Free	17.5%	kg	532.219
32.02		**Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.**					
3202.10	00	- Synthetic organic tanning substances	5%	Free	17.5%	kg	532.31
3202.90	00	- Other	5%	Free	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.**					
3203.00	10	- - - Logwood extracts	15%	15%	17.5%	kg	532.221
3203.00	20	- - - Fustic extracts	5%	Free	17.5%	kg	532.222
3203.00	90	- - - Other	5%	Free	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.**					
		- Synthetic organic colouring matter, and preparations based thereon as specified in Note 3 to this Chapter:					
3204.11	00	- - Disperse dyes and preparations based thereon	5%	Free	17.5%	kg	531.11
3204.12	00	- - Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	Free	17.5%	kg	531.12
3204.13	00	- - Basic dyes and preparations based thereon	5%	Free	17.5%	kg	531.13
3204.14	00	- - Direct dyes and preparations based thereon	5%	Free	17.5%	kg	531.14
3204.15	00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	Free	17.5%	kg	531.15
3204.16	00	- - Reactive dyes and preparations based thereon	5%	Free	17.5%	kg	531.16
3204.17	00	- - Pigments and preparations based thereon	5%	Free	17.5%	kg	531.17
3204.18	00	--Carotenoid colouring matters and preparations based thereon.	5%	5%	17.5%	kg	531.18

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3204.19	00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	5%	Free	17.5%	kg	531.19
3204.20	00	- Synthetic organic products of a kind used as fluorescent brightening agents	5%	Free	17.5%	kg	531.211
3204.90	00	- Other	5%	Free	17.5%	kg	531.219
3205.00	00	**Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.**	5%	Free	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	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%	Free	17.5%	kg	533.111
3206.19	00	- - Other	5%	Free	17.5%	kg	533.119
3206.20	00	- Pigments and preparations based on chromium compounds	5%	Free	17.5%	kg	533.12
		- Other colouring matter and other preparations:					
3206.41	00	- - Ultramarine and preparations based thereon	5%	Free	17.5%	kg	533.14
3206.42	00	- - Lithopone and other pigments and preparations based on zinc sulphide	5%	Free	17.5%	kg	533.15
3206.49	00	- - Other	5%	Free	17.5%	kg	533.17
3206.50	00	- Inorganic products of a kind used as luminophores	5%	Free	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	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	Free	17.5%	kg	533.511
3207.20	00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	Free	17.5%	kg	533.512
3207.30	00	- Liquid lustres and similar preparations	5%	Free	17.5%	kg	533.513
3207.40	00	- Glass frit and other glass, in the form of powder, granules or flakes	5%	Free	17.5%	kg	533.514

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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.**					
		- Based on polyesters:					
3208.10	10	- - - Automotive paints	15%	15%	17.5%	kg / l	533.4211
3208.10	20	- - - Marine paints	15%	15%	17.5%	kg / l	533.4212
3208.10	30	- - - Enamels	15%	15%	17.5%	kg / l	533.4213
3208.10	40	- - - Other paints	15%	15%	17.5%	kg / l	533.4214
3208.10	50	- - - Marine varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.4215
3208.10	60	- - - Other varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.4216
3208.10	90	- - - Other	15%	15%	17.5%	kg / l	533.4219
		- Based on acrylic or vinyl polymers:					
3208.20	10	- - - Automotive paints	15%	15%	17.5%	kg / l	533.4221
3208.20	20	- - - Marine paints	15%	15%	17.5%	kg / l	533.4222
3208.20	30	- - - Enamels	15%	15%	17.5%	kg / l	533.4223
3208.20	40	- - - Other paints	15%	15%	17.5%	kg / l	533.4224
3208.20	50	- - - Marine varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.4225
3208.20	60	- - - Other varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.4226
3208.20	90	- - - Other	15%	15%	17.5%	kg / l	533.4229
		- Other:					
3208.90	10	- - - Automotive paints	15%	15%	17.5%	kg / l	533.4291
3208.90	20	- - - Marine paints	15%	15%	17.5%	kg / l	533.4292
3208.90	30	- - - Enamels	15%	15%	17.5%	kg / l	533.4293
3208.90	40	- - - Other paints	15%	15%	17.5%	kg / l	533.4294
3208.90	50	- - - Marine varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.4295
3208.90	60	- - - Other varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.4296
3208.90	90	- - - Other	15%	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.**					
		- Based on acrylic or vinyl polymers:					
3209.10	10	- - - Paints	15%	15%	17.5%	kg / l	533.411
3209.10	20	- - - Enamels	15%	15%	17.5%	kg / l	533.412
3209.10	30	- - - Varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.413
		- Other:					
3209.90	10	- - - Paints	15%	15%	17.5%	kg / l	533.414
3209.90	20	- - - Enamels	15%	15%	17.5%	kg / l	533.415
3209.90	30	- - - Varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- - - Water-thinned paints (emulsion paints or dispersion paints)	15%	15%	17.5%	kg / l	533.431
3210.00	20	- - - Distempers, dry	15%	15%	17.5%	kg / l	533.432
3210.00	30	- - - Enamels	15%	15%	17.5%	kg / l	533.433
3210.00	40	- - - Other paints	15%	15%	17.5%	kg / l	533.434
3210.00	50	- - - Marine varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.435
3210.00	60	- - - Other varnishes (including lacquers)	15%	15%	17.5%	kg / l	533.436
3210.00	70	- - - Prepared water pigments of a kind used for finishing leather	5%	Free	17.5%	kg / l	533.437
3211.00	00	**Prepared driers.**	5%	Free	17.5%	kg / l	533.53
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	- Stamping foils	5%	Free	17.5%	kg	533.441
		- Other:					
3212.90	20	- - - Dyes and other colouring matter put up in forms or packings for retail sale	5%	Free	17.5%	kg	533.443
3212.90	90	- - - Other	5%	Free	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	- Colours in sets	5%	Free	17.5%	kg	533.521
3213.90	00	- Other	5%	Free	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.**					
		- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:					
3214.10	10	- - - Mastics	5%	Free	17.5%	kg	553.541
3214.10	20	- - - Painters' fillings	15%	15%	17.5%	kg	533.542
3214.10	30	- - - Glaziers' linseed oil putty	15%	15%	17.5%	kg	533.543
3214.10	40	- - - Other glaziers' putty	15%	15%	17.5%	kg	533.544
3214.10	50	- - - Grafting putty (motor body filler)	15%	15%	17.5%	kg	533.545
3214.10	90	- - - Other	5%	Free	17.5%	kg	533.546

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3214.90	00	- Other	5%	Free	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	- - Black	15%	Free	17.5%	kg	533.21
3215.19	00	- - Other	15%	Free	17.5%	kg	533.29
		- Other:					
3215.90	10	- - - Writing or drawing ink	15%	Free	17.5%	kg	533.911
3215.90	90	- - - Other	10%	Free	17.5%	kg	533.919

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	EPA	VAT	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	- - Of orange	15%	Free	17.5%	kg / l	551.312
3301.13	00	- - Of lemon	5%	Free	17.5%	kg / l	551.313
		- - Other:					
3301.19	10	- - - Of grapefruit	15%	Free	17.5%	kg / l	551.315
3301.19	20	- - - Of lime	15%	Free	17.5%	kg / l	551.314
3301.19	90	- - - Other	5%	Free	17.5%	kg / l	551.319
		- Essential oils other than those of citrus fruit:					
3301.24	00	- - Of peppermint (*Mentha piperita*)	5%	Free	17.5%	kg / l	551.324
3301.25	00	- - Of other mints	5%	Free	17.5%	kg / l	551.325
		- - Other:					
3301.29	10	- - - Of bay	15%	15%	17.5%	kg / l	551.3295
3301.29	20	- - - Of clove	15%	15%	17.5%	kg / l	551.3296
3301.29	30	- - - Of ginger	5%	5%	17.5%	kg / l	551.3291
3301.29	40	- - - Of nutmeg	15%	15%	17.5%	kg / l	551.3292
3301.29	50	- - - Of patchouli	15%	15%	17.5%	kg / l	551.3293
3301.29	60	- - - Of pimento	5%	5%	17.5%	kg / l	551.3294
3301.29	90	- - - Other	5%	5%	17.5%	kg / l	551.3299
3301.30	00	- Resinoids	5%	5%	17.5%	kg / l	551.33
		- Other:					
3301.90	10	- - - Aqueous distillates and aqueous solutions of essential oils	5%	5%	17.5%	kg / l	551.351
3301.90	90	- - - Other	5%	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.**					
		- Of a kind used in the food or drink industries:					
3302.10	10	- - - Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	15%	17.5%	kg	551.411
3302.10	20	- - - Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	5%	Free	17.5%	kg	551.412
3302.10	90	- - - Other	5%	Free	17.5%	kg / l	551.419
3302.90	00	- Other	5%	Free	17.5%	kg / l	551.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3303.00	00	**Perfumes and toilet waters.**					
3303.00	10	- - - Bay rum	20%	20%	17.5%	kg / l	553.11
3303.00	90	- - - Other	20%	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	- Lip make-up preparations	20%	20%	17.5%	kg	553.21
3304.20	00	- Eye make-up preparations	20%	20%	17.5%	kg	553.22
3304.30	00	- Manicure or pedicure preparations	20%	20%	17.5%	kg	553.23
		- Other:					
3304.91	00	- - Powders, whether or not compressed	20%	20%	17.5%	kg	553.24
		- - Other:					
3304.99	10	- - - Sunscreen or sun tan preparations	20%	20%	17.5%	kg	553.25
3304.99	90	- - - Other	20%	20%	17.5%	kg	553.29
33.05		**Preparations for use on the hair.**					
3305.10	00	- Shampoos	20%	20%	17.5%	kg	553.31
3305.20	00	- Preparations for permanent waving or straightening	20%	20%	17.5%	kg	553.32
3305.30	00	- Hair lacquers	20%	20%	17.5%	kg	553.33
3305.90	00	- Other	20%	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.**					
		- Dentifrices:					
3306.10	10	- - - Toothpastes	20%	20%	17.5%	kg	553.41
3306.10	90	- - - Other	20%	20%	17.5%	kg	553.42
3306.20	00	- Yarn used to clean between the teeth (dental floss)	20%	Free	17.5%	kg	553.43
3306.90	00	- Other	20%	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	- Pre-shave, shaving or after-shave preparations	20%	20%	17.5%	kg	553.51
3307.20	00	- Personal deodorants and anti-perspirants	20%	20%	17.5%	kg	553.52
3307.30	00	- Perfumed bath salts and other bath preparations	20%	20%	17.5%	kg	553.53
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:					
3307.41	00	- - “Agarbatti” and other odoriferous preparations which operate by burning	20%	20%	17.5%	kg	553.541

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3307.49	00	- - Other	20%	20%	17.5%	kg	553.549
3307.90	00	- Other	20%	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, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);".

   (b) Separate chemically defined compounds; or

   (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

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

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

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

   (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

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

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

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

(b) Products obtained by mixing different waxes;

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

The heading does not apply to:

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

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

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

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT (S)	SITC REV4
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	- - - Medicated soap	40%	40%	17.5%	kg	554.111
3401.11	20	- - - Other, in the form of bars, cakes, moulded pieces or shapes	40%	40%	17.5%	kg	554.112
3401.11	90	- - - Other	40%	40%	17.5%	kg	554.119
		- - Other:					
3401.19	10	- - - In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	40%	40%	17.5%	kg	554.151
3401.19	90	- - - Other	40%	40%	17.5%	kg	554.159
		- Soap in other forms:					
3401.20	10	- - - Industrial soaps	5%	Free	17.5%	kg	554.191
3401.20	90	- - - Other	40%	40%	17.5%	kg	554.199
3401.30	00	- 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%	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.**					
		- Anionic organic surface-active agents, whether or not put up for retail sale :					
		- - Linear alkylbenzene sulphonic acids and their salts:					
3402.31	10	- - - Put up for retail sale	20%	20%	17.5%	kg	554.2111
3402.31	90	--- Other	5%	5%	17.5%	kg	554.2121
		- - Other:					
3402.39	10	---Put up for retail sale	20%	20%	17.5%	kg	554.2131
3402.39	90	--- Other	5%	5%	17.5%	kg	554.2141
		- Other organic surface-active agents, whether or not put up for retail sale :					
		-- Cationic:					
3402.41	10	- - - Put up for retail sale	20%	20%	17.5%	kg	554.213

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC
3402.41	90	- - - Other	5%	5%	17.5%	kg	554.214
		- - Non-ionic:					
3402.42	10	- - - Put up for retail sale	20%	20%	17.5%	kg	554.215
3402.42	90	- - - Other	5%	5%	17.5%	kg	554.216
		-- Other:					
3402.49	10	- - - Put up for retail sale	20%	20%	17.5%	kg	554.217
3402.49	90	- - - Other	5%	5%	17.5%	kg	554.219
		- Preparations put up for retail sale:					
3402.50	10	- - - Dish washing liquids	20%	20%	17.5%	kg	554.221
3402.50	20	- - - Other liquid detergents	20%	20%	17.5%	kg	554.222
3402.50	30	- - - Other detergents	20%	20%	17.5%	kg	554.223
3402.50	40	- - - Liquid bleaches	20%	20%	17.5%	kg	554.224
3402.50	50	- - - Other bleaches	20%	20%	17.5%	kg	554.225
3402.50	60	- - - Laundry blue	5%	5%	17.5%	kg	533.227
3402.50	90	- - - Other	20%	20%	17.5%	kg	554.229
		- Other:					
3402.90	10	- - - Liquid detergents	20%	20%	17.5%	kg	554.231
3402.90	20	- - - Other detergents	20%	20%	17.5%	kg	554.232
3402.90	90	- - - Other	20%	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	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5%	Free	17.5%	kg	597.71
3403.19	00	- - Other	5%	Free	17.5%	kg	597.72
		- Other:					
3403.91	00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	5%	Free	17.5%	kg	597.73
3403.99	00	- - Other	5%	Free	17.5%	kg	597.74
34.04		**Artificial waxes and prepared waxes.**					
3404.20	00	- Of poly (oxyethylene) (polyethylene glycol)	5%	Free	17.5%	kg	598.35
3404.90	00	- Other	5%	Free	17.5%	kg	598.39

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV4
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	- Polishes, creams and similar preparations for footwear or leather	20%	See table	17.5%	kg	554.31
3405.20	00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	See table	17.5%	kg	554.32
3405.30	00	- Polishes and similar preparations for coachwork, other than metal polishes	20%	See table	17.5%	kg	554.33
3405.40	00	- Scouring pastes and powders and other scouring preparations	20%	20%	17.5%	kg	554.34
		- Other:					
3405.90	10	- - - Metal polishes	20%	See table	17.5%	kg	554.351
3405.90	90	- - - Other	20%	See table	17.5%	kg	554.359
3406.00		**Candles, tapers and the like.**					
3406.00	10	- - - Candles of tallow	20%	20%	17.5%	kg	899.311
3406.00	20	- - - Decorative candles of paraffin wax	20%	20%	17.5%	kg	899.312
3406.00	30	- - - Other candles of paraffin wax	20%	20%	17.5%	kg	899.313
3406.00	40	- - - Other candles	20%	20%	17.5%	kg	899.314
3406.00	90	- - - Other	20%	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	- - - Modelling pastes	5%	Free	17.5%	kg	598.951
3407.00	90	- - - Other	5%	Free	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 34;

   (e) Hardened proteins (heading 39.13); or

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

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
35.01		**Casein, caseinates and other casein derivatives; casein glues.**					
3501.10	00	- Casein	5%	Free	17.5%	kg	592.21
		- Other:					
3501.90	10	- - - Casein glues	15%	Free	17.5%	kg	592.221
3501.90	90	- - - Other	5%	Free	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	- - Dried	5%	Free	17.5%	kg	025.31
3502.19	00	- - Other	5%	Free	17.5%	kg	025.39
3502.20	00	- Milk albumin, including concentrates of two or more whey proteins	5%	Free	17.5%	kg	592.231
3502.90	00	- Other	5%	Free	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%	Free	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%	Free	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	- Dextrins and other modified starches	5%	Free	17.5%	kg	592.26
3505.20	00	- Glues	5%	Free	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	- 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%	See table	17.5%	kg	592.291
		- Other:					
3506.91	00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	15%	See table	17.5%	kg	592.292
3506.99	00	- - Other	15%	See table	17.5%	kg	592.299

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
35.07		**Enzymes; prepared enzymes not elsewhere specified or included.**					
3507.10	00	- Rennet and concentrates thereof	5%	Free	17.5%	kg	516.911
		- Other:					
3507.90	10	- - - Enzymes	5%	Free	17.5%	kg	516.912
3507.90	20	- - - Prepared enzymes not elsewhere specified or included, for tenderizing meat	5%	Free	17.5%	kg	516.913
3507.90	90	- - - Other	5%	Free	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	EPA	POWDER MAGAZINE FEES	VAT	UNIT	SITC REV 4
3601.00	00	**Propellant powders.**	5%	Free	$0.55 per kilo anually	17.5%	kg	593.11
3602.00	00	**Prepared explosives, other than propellant powders.**	5%	Free	$0.55 per kilo anually	17.5%	kg	593.12
36.03		**Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.**						
3603.10	00	- Safety fuses	5%	Free	$0.55 per kilo anually	17.5%	kg	593.21
3603.20	00	- Detonating cords	5%	Free	$0.55 per kilo anually	17.5%	kg	593.22
3603.30	00	- Percussion caps	5%	Free	$0.55 per kilo anually	17.5%	kg	593.23
3603.40	00	- Detonating caps	5%	Free	$0.55 per kilo anually	17.5%	kg	593.24
3603.50	00	- Igniters	5%	Free	$0.55 per kilo anually	17.5%	kg	593.25
3603.60	00	- Electric detonators	5%	Free	$0.55 per kilo anually	17.5%	kg	593.26
36.04		**Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.**						
3604.10	00	- Fireworks	20%	20%		17.5%	kg	593.31
		- Other:						
3604.90	10	- - - Rain rockets	Free	Free		17.5%	kg	593.331
3604.90	20	- - - Warning and distress signals	Free	Free		17.5%	kg	593.332
3604.90	90	- - - Other	20%	20%		17.5%	kg	593.339
3605.00		**Matches, other than pyrotechnic articles of heading 36.04.**						
3605.00	10	- - - In containers of 30 matches or less	20%	See table		17.5%	kg/100	899.321
3605.00	20	- - - In containers of more than 30 matches but not more than 60 matches	20%	See table		17.5%	kg/100	899.322
3605.00	30	- - - In containers of more than 60 matches but not more than 70 matches	20%	See table		17.5%	kg/1000	899.323
3605.00	40	- - - In containers of more than 70 matches	20%	See table		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	- 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	5%	Free		17.5%	kg	899.34
3606.90	00	- Other	5%	Free		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, including thermosensitive, surfaces.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- For X-ray	5%	Free	17.5%	kg/m2	882.21
3701.20	00	- Instant print film	5%	Free	17.5%	kg	882.22
3701.30	00	- Other plates and film, with any side exceeding 255 mm	5%	Free	17.5%	kg/m2	882.23
		- Other:					
3701.91	00	- - For colour photography (polychrome)	5%	Free	17.5%	kg	882.24
3701.99	00	- - Other	5%	Free	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	- For X-ray	5%	Free	17.5%	kg/m2	882.31
		- Other film, without perforations, of a width not exceeding 105 mm:					
3702.31	00	- - For colour photography (polychrome)	20%	Free	17.5%	Kg / u	882.331
3702.32	00	- - Other, with silver halide emulsion	20%	Free	17.5%	kg/m2	882.3332
3702.39	00	- - Other	20%	Free	17.5%	kg/m2	882.339
		- Other film, without perforations, of a width exceeding 105 mm:					
3702.41	00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	Free	17.5%	kg/m2	882.341
3702.42	00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	Free	17.5%	kg/m2	882.342
3702.43	00	- - Of a width exceeding 610 mm not exceeding 200 m	20%	Free	17.5%	kg/m2	882.343
3702.44	00	- - Of a width exceeding 105 mm but not exceeding 610 mm	20%	Free	17.5%	kg/m2	882.344
		- Other film, for colour photography (polychrome):					
3702.52	00	- - Of a width not exceeding 16 mm	20%	Free	17.5%	kg/m	882.352
3702.53	00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	20%	Free	17.5%	kg/m	882.353
3702.54	00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	Free	17.5%	kg/m	882.354

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3702.55	00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	Free	17.5%	kg/m	882.355
3702.56	00	- - Of a width exceeding 35 mm	20%	Free	17.5%	kg/m	882.356
		- Other:					
3702.96	00	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m	5%	Free	17.5%	kg/m	882.394
3702.97	00	- - Of a width not exceeding 35 mm and of a length exceeding 30 m	5%	Free	17.5%	kg/m	882.395
3702.98	00	- - Of a width exceeding 35 mm	20%	free	17.5%	kg/m	882.399
37.03		**Photographic paper, paperboard and textiles, sensitized, unexposed.**					
3703.10	00	- In rolls of a width exceeding 610 mm	5%	Free	17.5%	kg	882.41
3703.20	00	- Other, for colour photography (polychrome)	5%	Free	17.5%	kg	882.42
3703.90	00	- Other	5%	Free	17.5%	kg	882.49
3704.00		**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**	**5%**	**Free**	17.5%	**kg**	**882.5**
3705.00		**Photographic plates and film, exposed and developed, other than cinematographic film.**	**5%**	**5%**	17.5%	**kg**	**882.6**
37.06		**Cinematographic film, exposed and developed, other than cinematographic film**					
3706.10	00	- Of a width of 35 mm or more	10%	Free	17.5%	kg/m	883.1
3706.90	00	- Other	10%	Free	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	- Sensitising emulsions	5%	Free	17.5%	kg	882.11
3707.90	00	- Other	5%	Free	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) Products of heading 24.04;

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

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

   (f) 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, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;"

(b) Industrial waste

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

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

5. For the purposes of heading 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).

7. 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, vegetable or microbial 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); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2- dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl- parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride;

phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO)."

2. 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 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2- bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

   Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula: CxH(2x-y+2) Cly, where x=10 - 13 and y= 1 – 13.

4. For the purposes of 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	EPA	VAT	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	- Artificial graphite	5%	Free	17.5%	kg	598.611
3801.20	00	- Colloidal or semi-colloidal graphite	5%	Free	17.5%	kg	598.612
3801.30	00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5%	Free	17.5%	kg	598.613
3801.90	00	- Other	5%	Free	17.5%	kg	598.619
38.02		**Activated carbon; activated natural mineral products; animal black, including spent animal black.**					
3802.10	00	- Activated carbon	5%	Free	17.5%	kg	598.64
3802.90	00	- Other	5%	Free	17.5%	kg / l	598.65
3803.00	**00**	**Tall oil, whether or not refined.**	**5%**	**Free**	17.5%	kg / l	**598.11**
3804.00	**00**	**Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.**	**5%**	**Free**	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	- Gum, wood or sulphate turpentine oils	5%	Free	17.5%	kg / l	598.131
		- Other:			17.5%		
3805.90	10	- - - Pine oil	5%	Free	17.5%	kg / l	598.132
3805.90	90	- - - Other	5%	Free	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	- Rosin and resin acids	5%	Free	17.5%	kg	598.141

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3806.20	00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	Free	17.5%	kg	598.142
3806.30	00	- Ester gums	5%	Free	17.5%	kg	598.143
3806.90	00	- Other	5%	Free	17.5%	kg	598.149
3807.00	**00**	**Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.**	**5%**	**Free**	17.5%	**kg / l**	**598.18**
38.08		**Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur- treated bands, wicks and candles, and fly-papers).**					
		- Goods specified in Subheading Note 1 to this Chapter					
3808.52	00	- - DDT (ISO) (clofencotane (INN)), in packings of a net weight content not exceeding 300g	5%	5%	17.5%	kg	591.1311
3808.59	00	- - Other	5%	5%	17.5%	kg	591.1319
		- Goods specified in Subheading Note 2 to this Chapter:					
3808.61	00	- - In packings of a net weight content not exceeding 300 g	5%	5%	17.5%	kg	591.1121
3808.62	00	- - In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	5%	5%	17.5%	kg	591.1122
3808.69	00	- - Other	5%	5%	17.5%	kg	591.1129
		- Other:					
		- - 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	10.10	- - - Biopesticides	Free	Free	17.5%	kg	591.11
3808.91	10.20	- - - Molluscicide	Free	Free	17.5%	kg	591.11
3808.91	10.30	- - - Nematicides	Free	Free	17.5%	kg	591.11
3808.91	10.90	- - Other	Free	Free	17.5%	kg	591.11
3808.91	20	- - - Mosquito coils	20%	20%	17.5%	kg	591.12
3808.91	30	- - - Other, put up in forms or packings for retail as preparations or articles					
3808.91	30.10	- - -Household aerosol insecticides	20%	20%	17.5%	kg	591.13
3808.91	30.90	- - - Other, put up in forms or packings for retail sale or as preparations or articles	20%	20%	17.5%	kg	591.13
3808.91	90	- - - Other	5%	5%	17.5%	kg	591.19
3808.92	00	- - Fungicides	Free	Free	17.5%	kg	591.2
		- - Herbicides, anti-sprouting products and plant- growth regulators:					

VAT	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3808.93	10	- - - Herbicides	Free	Free	17.5%	kg	591.31
3808.93	20	- - - Anti-sprouting products	Free	Free	17.5%	kg	591.32
3808.93	30	- - - Plant growth regulators	Free	Free	17.5%	kg	591.33
		- - Disinfectants:					
3808.94	10	- - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	20%	17.5%	kg	591.411
3808.94	90	- - - Other	5%	5%	17.5%	kg	591.419
		- - Other:					
		- - - Rodenticides:					
3808.99	11	- - - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	20%	17.5%	kg	591.951
3808.99	19	- - - - Other	5%	Free	17.5%	kg	591.952
		- - - Other:			17.5%		
3808.99	91	- - - - Put up in forms or packings of a net weight not exceeding 6 kg or as articles	20%	20%	17.5%	kg	591.991
3808.99	99	- - - - Other	5%	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.**					
3809.10	00	- With a basis of amylaceous substances	5%	Free	17.5%	kg	598.911
		- Other:					
3809.91	00	- - Of a kind used in the textile or like industries	5%	Free	17.5%	kg	598.912
3809.92	00	- - Of a kind used in the paper or like industries	5%	Free	17.5%	kg	598.913
3809.93	00	- - Of a kind used in the leather or like industries	5%	Free	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	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	Free	17.5%	kg	598.961
3810.90	00	- Other	5%	Free	17.5%	kg	598.969
38.11		**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti- corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Anti-knock preparations:					
3811.11	00	- - Based on lead compounds	5%	Free	17.5%	kg	597.211
3811.19	00	- - Other	5%	Free	17.5%	kg	597.219
		- Additives for lubricating oils:					
3811.21	00	- - Containing petroleum oils or oils obtained from bituminous minerals	5%	Free	17.5%	kg	597.251
3811.29	00	- - Other	5%	Free	17.5%	kg	597.259
3811.90	00	- Other	5%	Free	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	- Prepared rubber accelerators	5%	Free	17.5%	kg	598.63
3812.20	00	- Compound plasticisers for rubber or plastics	5%	Free	17.5%	kg	598.931
		- Anti-oxidising preparations and other compound stabilizers for rubber or plastics:					
3812.31	00	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	5%	Free	17.5%	kg	598.9321
3812.39	00	- - Other	5%	Free	17.5%	kg	598.9329
3813.00	**00**	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.**	**Free**	**Free**	17.5%	**kg**	**598.94**
3814.00		**Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.**					
3814.00	10	- - - Thinners including reducers	15%	15%	17.5%	kg	533.551
3814.00	90	- - - Other	5%	Free	17.5%	kg	533.559
38.15		**Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.**					
		- Supported catalysts:					
3815.11	00	- - With nickel or nickel compounds as the active substance	5%	Free	17.5%	kg	598.81
3815.12	00	- - With precious metal or precious metal compounds as the active substance	5%	Free	17.5%	kg	598.83
3815.19	00	- - Other	5%	Free	17.5%	kg	598.85
3815.90	00	- Other	5%	Free	17.5%	kg	598.89
3816.00		**Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3816.00	10	--- Mortars	5%	Free	17.5%	kg	662.331
3816.00	90	--- Other					
3816.00	90.10	- - - Concrete additive	5%	Free	17.5%	kg	662.339
3816.00	90.90	- - - Other	5%	Free	17.5%	kg	662.339
3817.00		**Mixed alkylbenzenes and mixed alkylnaphtha- lenes, other than those of heading 27.07 or 29.02.**					
3817.00	10	--- Mixed alkylbenzenes	5%	Free	17.5%	kg	598.41
3817.00	90	--- Mixed alkylnaphthalenes	5%	Free	17.5%	kg	598.45
3818.00	**00**	**Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.**	5%	Free	17.5%	**kg**	**598.5**
3819.00	**00**	**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%	Free	17.5%	**kg**	**597.31**
3820.00		**Anti-freezing preparations and prepared de-icing fluids.**					
3820.00	10	- - - Anti-freezing preparations	15%	15%	17.5%	kg	597.331
3820.00	20	- - - Prepared de-icing fluids	5%	Free	17.5%	kg	597.332
3821.00	**00**	**Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.**	5%	**Free**	17.5%	kg	598.67
3822		**Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.**	5%	**Free**	17.5%	kg	598.69
		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:					
3822.11	00	-- For malaria	5%	5%	17.5%	kg	598.691
3822.12	00	-- For Zika and other diseases transmitted by mosquitoes of the genus *Aedes*	5%	5%	17.5%	kg	598.692
3822.13	00	-- For blood-grouping	5%	5%	17.5%	kg	598.693
3822.19	00	-- Other	5%	5%	17.5%	kg	598.699
3822.90	00	- Other	5%	5%	17.5%	kg	598.6991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
38.23		**Industrial moncarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**					
		- Industrial moncarboxylic fatty acids; acid oils from refining:					
3823.11	00	- - Stearic acid	5%	Free	17.5%	kg	512.181
3823.12	00	- - Oleic acid	5%	Free	17.5%	kg	512.182
3823.13	00	- - Tall oil fatty acids	5%	Free	17.5%	kg	512.183
3823.19	00	- - Other	5%	Free	17.5%	kg	512.189
3823.70	00	- Industrial fatty alcohols	5%	Free	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.**					
3824.10	00	- Prepared binders for foundry moulds or cores	5%	Free	17.5%	kg	598.991
3824.30	00	- Non-agglomerated metal carbides mixed together or with metallic binders	5%	Free	17.5%	kg	598.993
3824.40	00	- Prepared additives for cements, mortars or concretes	5%	Free	17.5%	kg	598.97
3824.50	00	- Non-refractory mortars and concretes	5%	Free	17.5%	kg	598.98
3824.60	00	- Sorbitol other than that of subheading 2905.44	5%	Free	17.5%	kg	598.994
		- Goods specified in Subheading Note 3 to this Chapter:					
3824.81	00	- - Containing oxirane (ethylene oxide)	5%	5%	17.5%	kg	598.9961
3824.82	00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	5%	17.5%	kg	598.9962
3824.83	00	- - Containing tris(2,3-dibromopropyl) phosphate	5%	5%	17.5%	kg	598.9963
3824.84	00	- - 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%	5%	17.5%	kg	598.9964
3824.85	00	- - Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5%	5%	17.5%	kg	598.9965
3824.86	00	- - Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	5%	5%	17.5%	kg	598.9966
3824.87	00	- - Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	5%	5%	17.5%	kg	598.9967

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3824.88	00	- - Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	5%	5%	17.5%	kg	598.9968
3824.89	00	-- Containing short-chain chlorinated paraffins	5%	5%	17.5%	kg	598.9969
		- Other:			17.5%		
3824.91	00	- - 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%	5%	17.5%	kg	598.9991
3824.92	00	-- Polyglycol esters of methylphosphonic acid	5%	5%	17.5%	kg	598.9992
3824.99	00	- - Other	5%	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 to this Chapter.**					
3825.10	00	- Municipal waste	5%	Free	17.5%	kg	599.11
3825.20	00	- Sewage sludge	5%	Free	17.5%	kg	599.12
3825.30	00	- Clinical waste	5%	Free	17.5%	kg	599.31
		- Waste organic solvents:					
3825.41	00	- - Halogenated	5%	Free	17.5%	kg	599.32
3825.49	00	- - Other	5%	Free	17.5%	kg	599.33
3825.50	00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	Free	17.5%	kg	599.41
		- Other wastes from chemical or allied industries:					
3825.61	00	- - Mainly containing organic constituents	5%	Free	17.5%	kg	599.91
3825.69	00	- - Other	5%	Free	17.5%	kg	599.99
3825.90	00	- Other	5%	Free	17.5%	kg	599.991
3826.00	**00**	**Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.**	**5%**	**5%**	17.5%	**kg**	**598.997**
38.27		**Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.**					
		- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1- trichloroethane (methyl chloroform) :					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3827.11	00	-- Containing chlorofluorocarbons (CFCs), whether or not Containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	5%	17.5%	kg	598.621
3827.12	00	-- Containing hydrobromofluorocarbons (HBFCs)	5%	5%	17.5%	kg	598.622
3827.13	00	-- Containing carbon tetrachloride	5%	5%	17.5%	kg	598.623
3827.14	00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	5%	5%	17.5%	kg	598.624
3827.20	00	- Containing bromochlorodifluoromethane (Halon- 1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	5%	5%	17.5%	kg	598.625
		-Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :					
3827.31	00	-- Containing substances of subheadings 2903.41 to 2903.48	5%	5%	17.5%	kg	598.626
3827.32	00	-- Other, containing substances of subheadings 2903.71 to 2903.75	5%	5%	17.5%	kg	598.627
3827.39	00	-- Other	5%	5%	17.5%	kg	598.629
3827.40	00	- Containing methyl bromide (bromomethane) or bromochloromethane	5%	5%	17.5%	kg	598.628
		-Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):					
3827.51	00	-- Containing trifluoromethane (HFC-23)	5%	5%	17.5%	kg	598.661
3827.59	00	--Other	5%	5%	17.5%	kg	598.6611
		- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :					
3827.61	00	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC- 143a)	5%	5%	17.5%	kg	598.662
3827.62	00	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5%	5%	17.5%	kg	598.663

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3827.63	00	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	5%	5%	17.5%	kg	598.664
3827.64	00	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2- tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5%	5%	17.5%	kg	598.665
3827.65	00	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	5%	5%	17.5%	kg	598.667
3827.68	00	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	5%	5%	17.5%	kg	598.668
3827.69	00	-- Other	5%	5%	17.5%	kg	598.6681
3827.90	00	- Other	5%	5%	17.5%	kg	598.669

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 subsidiary to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes.

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

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

2. This Chapter does not cover:

   (a) Lubricating preparations of heading 27.10 or 34.03;

   (b) Waxes of heading 27.12 or 34.04;

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

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

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

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

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

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

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

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

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

thereof;

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

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

(o) Wall coverings of heading 48.14;

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

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

(r) Imitation jewellery of heading 71.17;

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

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

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

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

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

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

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

(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, 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 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);

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

(d) Silicones (heading 39.10);

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

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

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

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

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

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

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

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

7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

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

9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for

wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

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

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 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	EPA	VAT	UNIT	SITC REV 4
39.01		**Polymers of ethylene, in primary forms.**					
3901.10	00	- Polyethylene having a specific gravity of less than 0.94	5%	Free	17.5%	kg	571.11
3901.20	00	- Polyethylene having a specific gravity of 0.94 or more	5%	Free	17.5%	kg	571.12
3901.30	00	- Ethylene-vinyl acetate copolymers	5%	Free	17.5%	kg	571.2
3901.40	00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	5%	Free	17.5%	kg	571.91
3901.90	00	- Other	5%	Free	17.5%	kg	571.9
39.02		**Polymers of propylene or of other olefins, in primary forms.**					
3902.10	00	- Polypropylene	5%	Free	17.5%	kg	575.11
3902.20	00	- Polyisobutylene	5%	Free	17.5%	kg	575.12
3902.30	00	- Propylene copolymers	5%	Free	17.5%	kg	575.13
3902.90	00	- Other	5%	Free	17.5%	kg	575.19
39.03		**Polymers of styrene, in primary forms.**					
		- Polystyrene:					
3903.11	00	- - Expansible	5%	Free	17.5%	kg	572.11
3903.19	00	- - Other	5%	Free	17.5%	kg	572.19
3903.20	00	- Styrene-acrylonitrile (SAN) copolymers	5%	Free	17.5%	kg	572.91
3903.30	00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	5%	Free	17.5%	kg	572.92
3903.90	00	- Other	5%	Free	17.5%	kg	572.99
39.04		**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**					
3904.10	00	- Poly (vinyl chloride), not mixed with any other substances	5%	Free	17.5%	kg	573.11
		- Other poly (vinyl chloride):					
3904.21	00	- - Non-plasticised	5%	Free	17.5%	kg	573.12
3904.22	00	- - Plasticised	5%	Free	17.5%	kg	573.13
3904.30	00	- Vinyl chloride-vinyl acetate copolymers	5%	Free	17.5%	kg	573.91
3904.40	00	- Other vinyl chloride copolymers	5%	Free	17.5%	kg	573.92
3904.50	00	- Vinylidene chloride polymers	5%	Free	17.5%	kg	573.93
		- Fluoro-polymers:					
3904.61	00	- - Polytetrafluoroethylene	5%	Free	17.5%	kg	573.941
3904.69	00	- - Other	5%	Free	17.5%	kg	573.949
3904.90	00	- Other	5%	Free	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):					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3905.12	00	- - In aqueous dispersion	5%	Free	17.5%	kg	575.911
3905.19	00	- - Other	5%	Free	17.5%	kg	575.912
		- Vinyl acetate copolymers:					
3905.21	00	- - In aqueous dispersion	5%	Free	17.5%	kg	575.913
3905.29	00	- - Other	5%	Free	17.5%	kg	575.919
3905.30	00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	Free	17.5%	kg	575.921
		- Other:					
3905.91	00	- - Copolymers	5%	Free	17.5%	kg	575.922
3905.99	00	- - Other	5%	Free	17.5%	kg	575.929
39.06		**Acrylic polymers in primary forms.**					
3906.10	00	- Poly (methyl methacrylate)	5%	Free	17.5%	kg	575.21
3906.90	00	- Other	5%	Free	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	- Polyacetals	5%	Free	17.5%	kg	574.11
		- Other polyethers:					
3907.21	00	-- Bis(polyoxyethylene) methylphosphonate	5%	Free	17.5%	kg	574.191
3907.29	00	-- Other	5%	Free	17.5%	kg	574.199
3907.30	00	- Epoxide resins	5%	Free	17.5%	kg	574.2
3907.40	00	- Polycarbonates	5%	Free	17.5%	kg	574.31
3907.50	00	- Alkyd resins	5%	Free	17.5%	kg	574.32
		- Poly (ethylene terephthalate):					
3907.61	00	- - Having a viscosity number of 78 ml/g or higher	5%	Free	17.5%	kg	574.331
3907.69	00	- - Other	5%	Free	17.5%	kg	574.339
3907.70	00	- Poly (lactic acid)	5%	Free	17.5%	kg	574.391
		- Other polyesters:					
3907.91	00	- - Unsaturated	5%	Free	17.5%	kg	574.34
3907.99	00	- - Other	5%	Free	17.5%	kg	574.399
39.08		**Polyamides in primary forms.**					
3908.10	00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5%	Free	17.5%	kg	575.31
3908.90	00	- Other	5%	Free	17.5%	kg	575.39
39.09	**00**	**Amino-resins, phenolic resins and polyurethanes, in primary forms.**					
3909.10	00	- Urea resins; thiourea resins	5%	Free	17.5%	kg	575.41
3909.20	00	- Melamine resins	5%	Free	17.5%	kg	575.42
		- Other amino-resins:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3909.31	00	- - Poly (methylene phenyl isocyanate) (crude MDI, polymeric MDI)	5%	Free	17.5%	kg	575.431
3909.39	00	- - Other	5%	Free	17.5%	kg	575.439
3909.40	00	- Phenolic resins	5%	Free	17.5%	kg	575.44
3909.50	00	- Polyurethanes	5%	Free	17.5%	kg	575.45
3910.00	**00**	**Silicones in primary forms.**	**5%**	**Free**	17.5%	**kg**	**575.93**
39.11		**Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.**					
3911.10	00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%	Free	17.5%	kg	575.961
3911.20	00	Poly (1,3-phenylene methylphosphonate)	5%	5%	17.5%	kg	575.962
3911.90	00	- Other	5%	Free	17.5%	kg	575.969
39.12		**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**					
		- Cellulose acetates:					
3912.11	00	- - Non-plasticised	5%	Free	17.5%	kg	575.51
3912.12	00	- - Plasticised	5%	Free	17.5%	kg	575.52
3912.20	00	- Cellulose nitrates (including collodions)	5%	Free	17.5%	kg	575.53
		- Cellulose ethers:					
3912.31	00	- - Carboxymethylcellulose and its salts	5%	Free	17.5%	kg	575.541
3912.39	00	- - Other	5%	Free	17.5%	kg	575.549
3912.90	00	- Other	5%	Free	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	- Alginic acid, its salts and esters	5%	Free	17.5%	kg	575.94
3913.90	00	- Other	5%	Free	17.5%	kg	575.95
3914.00	**00**	**Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary for**	5%	Free	17.5%	kg	575.97
		II - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
39.15		**Waste, parings and scrap, of plastics.**					
3915.10	00	- Of polymers of ethylene	5%	Free	17.5%	kg	579.1
3915.20	00	- Of polymers of styrene	5%	Free	17.5%	kg	579.2
3915.30	00	- Of polymers of vinyl chloride	5%	Free	17.5%	kg	579.3
3915.90	00	- Of other plastics	5%	Free	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	- Of polymers of ethylene	5%	Free	17.5%	kg	583.1
3916.20	00	- Of polymers of vinyl chloride	5%	Free	17.5%	kg	583.21
3916.90	00	- Of other plastics	5%	Free	17.5%	kg	583.9
39.17		**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**					
3917.10	00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	Free		kg	581.1
		- Tubes, pipes and hoses, rigid:					
3917.21	00	- - Of polymers of ethylene	15%	Free	17.5%	kg	581.21
3917.22	00	- - Of polymers of propylene	15%	Free	17.5%	kg	581.22
3917.23	00	- - Of polymers of vinyl chloride	15%	Free	17.5%	kg	581.23
3917.29	00	- - Of other plastics	15%	Free	17.5%	kg	581.29
		- Other tubes, pipes and hoses:					
3917.31	00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	Free	17.5%	kg	581.31
		- Other, not reinforced or otherwise combined with other materials, without fittings:					
3917.32	10	- - - Electrical conduits and other piping, of PVC	15%	Free	17.5%	kg	581.41
3917.32	20	- - - Garden hose	20%	Free	17.5%	kg	581.42
3917.32	90	- - - Other	15%	15%	17.5%	kg	581.49
		- - Other, not reinforced or otherwise combined with other materials, with fittings:					
3917.33	10	- - - Garden hose	20%	Free	17.5%	kg	581.51
3917.33	90	- - - Other	15%	Free	17.5%	kg	581.59
3917.39	00	- - Other	15%	Free	17.5%	kg	581.6
3917.40	00	- Fittings	15%	Free	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.**					
		- Of polymers of vinyl chloride:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3918.10	10	- - - Tiles	5%	Free	17.5%	kg	893.311
3918.10	90	- - - Other	5%	Free	17.5%	kg	893.312
		- Of other plastics:			17.5%		
3918.90	10	- - - Tiles	5%	Free	17.5%	kg	893.313
3918.90	90	- - - Other	5%	Free	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	- In rolls of a width not exceeding 20 cm	15%	Free	17.5%	kg	582.11
		- Other:					
3919.90	10	- - - Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	Free	17.5%	kg	582.191
3919.90	90	- - - Other	15%	Free	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	- Of polymers of ethylene:					
3920.10	10	--- Shade netting	15%	Free	17.5%	kg	582.211
3920.10	90	--- Other	15%	Free	17.5%	kg	582.212
3920.20	00	- Of polymers of propylene:					
3920.20	10	--- Shade netting	15%	Free	17.5%	kg	582.221
3920.20	90	--- Other	15%	Free	17.5%	kg	582.222
3920.30	00	- Of polymers of styrene:					
3920.30	10	--- Shade netting	15%	Free	17.5%	kg	582.231
3920.30	90	--- Other	15%	Free	17.5%	kg	582.232
		- Of polymers of vinyl chloride:					
3920.43	00	- - Containing by weight not less than 6% of plasticizers.:					
3920.43	10	--- Shade netting	15%	Free	17.5%	kg	582.2431
3920.43	90	--- Other	15%	Free	17.5%	kg	582.2432
3920.49	00	- - Other:					
3920.49	10	--- Shade netting	15%	Free	17.5%	kg	582.2491
3920.49	90	--- Other	15%	Free	17.5%	kg	582.2492
		- Of acrylic polymers:					
3920.51	00	- - Of poly (methyl methacrylate)	15%	Free	17.5%	kg	582.251
3920.59	00	- - Other	15%	Free	17.5%	kg	582.259
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters;					
3920.61	00	- - Of polycarbonates	15%	Free	17.5%	kg	582.261

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3920.62	00	- - Of poly (ethylene terephthalate)	15%	Free	17.5%	kg	582.262
3920.63	00	- - Of unsaturated polyesters	15%	Free	17.5%	kg	582.263
3920.69	00	- - Of other polyesters	15%	Free	17.5%	kg	582.269
		- Of cellulose or its chemical derivatives:					
3920.71	00	- - Of regenerated cellulose	15%	Free	17.5%	kg	582.281
3920.73	00	- - Of cellulose acetate	15%	Free	17.5%	kg	582.282
3920.79	00	- - Of other cellulose derivatives	15%	Free	17.5%	kg	582.289
		- Of other plastics:					
3920.91	00	- - Of poly (vinyl butyral)	15%	Free	17.5%	kg	582.291
3920.92	00	- - Of polyamides	15%	Free	17.5%	kg	582.292
3920.93	00	- - Of amino-resins	15%	Free	17.5%	kg	582.293
3920.94	00	- - Of phenolic resins	15%	Free	17.5%	kg	582.294
3920.99	00	- - Of other plastics	15%	Free	17.5%	kg	582.299
39.21		**Other plates, sheets, film, foil and strip, of plastics.**					
		- Cellular:					
3921.11	00	- - Of polymers of styrene	15%	Free	17.5%	kg	582.911
3921.12	00	- - Of polymers of vinyl chloride	15%	Free	17.5%	kg	582.912
3921.13	00	- - Of polyurethanes	15%	Free	17.5%	kg	582.913
3921.14	00	- - Of regenerated cellulose	15%	Free	17.5%	kg	582.914
3921.19	00	- - Of other plastics	15%	Free	17.5%	kg	582.919
3921.90	00	- Other	15%	Free	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.**					
		- Baths, shower-baths, sinks and wash-basins:					
3922.10	10	- - - Baths, shower-baths	5%	Free	17.5%	kg	893.211
3922.10	20	- - - Sinks and wash-basins	5%	Free	17.5%	kg	893.212
3922.20	00	- Lavatory seats and covers	5%	Free	17.5%	kg	893.213
3922.90	00	- Other	5%	Free	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.**					
		- Boxes, cases, crates and similar articles:					
3923.10	10	- - - Egg boxes	5%	Free	17.5%	kg	893.191
3923.10	90	- - - Other	25%	25%	17.5%	kg	893.192
		- Sacks and bags (including cones):					
3923.21	00	- - Of polymers of ethylene					
3923.21	00.10	- - - Plastic bags (nondegrable)	15%	Free	17.5%	kg	893.111
3923.21	00.90	- - - Of polymers of ethylene	15%	Free	17.5%	kg	893.111
3923.29	00	- - Of other plastics					
3923.29	00.10	- - - Plastic bags (nondegrable)	15%	Free	17.5%	kg	893.119
3923.29	00.90	- - - Sacks and Bags n.e.s	15%	Free	17.5%	kg	893.119

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Carboys, bottles, flasks and similar articles:					
3923.30	10	- - - Bottles	15%	15%	17.5%	kg	893.193
3923.30	90	- - - Other	5%	Free	17.5%	kg	893.194
3923.40	00	- Spools, cops, bobbins and similar supports	5%	Free	17.5%	kg	893.195
		- Stoppers, lids, caps and other closures:					
3923.50	10	- - - Lids and caps	15%	See table	17.5%	kg	893.196
3923.50	90	- - - Other	15%	See table	17.5%	kg	893.197
		- Other:					
3923.90	10	- - - Cups, other than tableware of heading 39.24	25%	Free	17.5%	kg	893.198
3923.90	90	- - - Other	5%	Free	17.5%	kg	893.199
39.24		**Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.**					
		- Tableware and kitchenware:					
3924.10	10	- - - Cups, forks, knives, plates, spoons and tumblers	20%	Free	17.5%	kg	893.321
3924.10	20	- - - Drinking straws	20%	Free	17.5%	kg	893.322
3924.10	90	- - - Other	20%	Free	17.5%	kg	893.323
		- Other:					
3924.90	10	- - - Ashtrays, buckets, coat-hangers and dustbins	20%	Free	17.5%	kg	893.324
3924.90	20	- - - Flower pots	20%	Free	17.5%	kg	893.325
3924.90	90	- - - Other	20%	Free	17.5%	kg	893.329
39.25		**Builders' ware of plastics, not elsewhere specified or included.**					
		- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:					
3925.10	10	- - - Tanks	10%	Free	17.5%	kg	893.291
3925.10	90	- - - Other	10%	Free	17.5%	kg	893.292
3925.20	00	- Doors, windows and their frames and thresholds for doors	15%	15%	17.5%	kg	893.293
3925.30	00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	Free	17.5%	kg	893.294
		- Other:					
3925.90	10	- - - Structural elements used in ceilings or roofs	15%	Free	17.5%	kg	893.295
3925.90	20	- - - Gutters	15%	Free	17.5%	kg	893.296
3925.90	30	- - - Electrical switch plates		Free		kg	893.297
3925.90	90	- - - Other	15%	Free	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	- Office or school supplies	10%	Free	17.5%	kg	893.94
3926.20	00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	Free	17.5%	kg	848.21

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
3926.30	00	- Fittings for furniture, coachwork or the like	20%	Free	17.5%	kg	893.95
3926.40	00	- Statuettes and other ornamental articles	20%	Free	17.5%	kg	893.991
		- Other:					
3926.90	10	- - - Articles for use in laboratories	5%	Free	17.5%	kg	893.992
3926.90	20	- - - Transmission, conveyor and elevator belts	5%	Free	17.5%	kg	893.993
3926.90	30	- - - Beads, bolts, nuts, screws and washers	5%	Free	17.5%	kg	893.994
3926.90	40	- - - Outlet boxes and child safety outlet covers	5%	Free	17.5%	kg	893.995
3926.90	50	- - - Corners for suitcases, fasteners for handbags; handles	5%	Free	17.5%	kg	893.996
3926.90	60	- - - Handcuffs	20%	20%	17.5%	kg	893.997
3926.90	70	- - - Motor vehicle licence plates	15%	15%	17.5%	kg	893.998
3926.90	90	- - - Other	20%	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 180C and 290C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of

this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

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

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

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

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

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

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

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

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

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

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

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

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

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- Natural rubber latex, whether or not pre-vulcanized	5%	Free	17.5%	kg	231.1
		- Natural rubber in other forms:					
4001.21	00	- - Smoked sheets	5%	Free	17.5%	kg	231.21
4001.22	00	- - Technically specified natural rubber (TSNR)	5%	Free	17.5%	kg	231.25
4001.29	00	- - Other	5%	Free	17.5%	kg	231.29
4001.30	00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5%	Free	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	- - Latex	5%	Free	17.5%	kg	232.11
4002.19	00	- - Other	5%	Free	17.5%	kg	232.119
4002.20	00	- Butadiene rubber (BR)	5%	Free	17.5%	kg	232.12
		- Isobutene-isoprene (butyl) rubber (IIR); halo- isobutene-isoprene rubber (CIIR or BIIR):					
4002.31	00	- - Isobutene-isoprene (butyl) rubber (IIR)	5%	Free	17.5%	kg	232.131
4002.39	00	- - Other	5%	Free	17.5%	kg	232.139
		- Chloroprene (chlorobutadiene) rubber (CR):					
4002.41	00	- - Latex	5%	Free	17.5%	kg	232.141
4002.49	00	- - Other	5%	Free	17.5%	kg	232.149
		- Acrylonitrile-butadiene rubber (NBR):					
4002.51	00	- - Latex	5%	Free	17.5%	kg	232.151
4002.59	00	- - Other	5%	Free	17.5%	kg	232.159
4002.60	00	- Isoprene rubber (IR)	5%	Free	17.5%	kg	232.16
4002.70	00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	Free	17.5%	kg	232.17
4002.80	00	- Mixtures of any product of heading 40.01 with any product of this heading	5%	Free	17.5%	kg	232.18
		- Other:					
4002.91	00	- - Latex	5%	Free	17.5%	kg	232.191
4002.99	00	- - Other	5%	Free	17.5%	kg	232.199
4003 .00	**00**	**Reclaimed rubber in primary forms or in plates, sheets or strip.**	5%	Free	17.5%	kg	232.21
4004 .00	**00**	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	5%	Free	17.5%	kg	232.22

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
40.05		**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**					
4005.10	00	- Compounded with carbon black or silica	5%	Free	17.5%	kg	621.11
4005.20	00	- Solutions; dispersions other than those of subheading 4005.10	5%	Free		kg	621.12
		- Other:					
		- - Plates, sheets and strip:					
4005.91	10	- - - Sheets for tyre repair	15%	Free	17.5%	kg	621.191
4005.91	90	- - - Other	5%	Free	17.5%	kg	621.192
4005.99	00	- - Other	5%	Free	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	- “Camel-back” strips for retreading rubber tyres	15%	Free	17.5%	kg	621.21
4006.90	00	- Other	5%	Free	17.5%	kg	621.29
4007.00	**00**	**Vulcanised rubber thread and cord.**	**5%**	**Free**	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	- - Plates, sheets and strip	15%	Free	17.5%	kg	621.321
4008.19	00	- - Other	15%	Free	17.5%	kg	621.329
		- Of non-cellular rubber:					
4008.21	00	- - Plates, sheets and strip	15%	Free	17.5%	kg	621.331
4008.29	00	- - Other	15%	Free	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	- - Without fittings	5%	Free	17.5%	kg	621.46
4009.12	00	- - With fittings	5%	Free	17.5%	kg	621.461
		- Reinforced or otherwise combined only with metal:					
4009.21	00	- - Without fittings	5%	Free	17.5%	kg	621.463
4009.22	00	- - With fittings	5%	Free	17.5%	kg	621.45
		- Reinforced or otherwise combined only with textile materials:					
4009.31	00	- - Without fittings	5%	Free	17.5%	kg	621.46
4009.32	00	- - With fittings	5%	Free	17.5%	kg	621.47
		- Reinforced or otherwise combined with other materials:					
4009.41	00	- - Without fittings	5%	Free	17.5%	kg	621.48
4009.42	00	- - With fittings	5%	Free	17.5%	kg	621.49
40.10		**Conveyor or transmission belts or belting, of vulcanized rubber.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Conveyor belts or belting:					
4010.11	00	- - Reinforced only with metal	5%	Free	17.5%	kg	629.21
4010.12	00	- - Reinforced only with textile materials	5%	Free	17.5%	kg	629.22
4010.19	00	- - Other	5%	Free	17.5%	kg	629.24
		- Transmission belts or belting:					
4010.31	00	- - Endless transmission belts of trapezoidal cross-section (v-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	Free	17.5%	kg	629.251
4010.32	00	- - 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%	Free	17.5%	kg	629.261
4010.33	00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	Free	17.5%	kg	629.271
4010.34	00	- - 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%	Free	17.5%	kg	629.281
4010.35	00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	Free	17.5%	kg	629.291
4010.36	00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	Free	17.5%	kg	629.31
4010.39	00	- - Other	5%	Free	17.5%	kg	629.39
40.11		**New pneumatic tyres, of rubber.**					
4011.10	00	- Of a kind used on motor cars (including station wagons and racing cars)	30%	Free	17.5%	kg/2u	625.1
4011.20	00	- Of a kind used on buses or lorries	15%	Free	17.5%	kg/2u	625.2
4011.30	00	- Of a kind used on aircraft	5%	Free	17.5%	kg/2u	625.3
4011.40	00	- Of a kind used on motorcycles	5%	Free	17.5%	kg/2u	625.41
4011.50	00	- Of as kind used on bicycles	5%	Free	17.5%	kg/2u	625.42
4011.70	00	- Of a kind used on agricultural or forestry vehicles and machines	5%	Free	17.5%	kg/u	625.591
4011.80	00	- Of a kind used on construction, mining or industrial handling vehicles and machines	5%	Free	17.5%	kg/u	625.592
4011.90	00	- Other	5%	Free	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	- - Of a kind used on motor cars (including station wagons and racing cars)	30%	Free	17.5%	kg/u	625.925
4012.12	00	- - Of a kind used on buses or lorries	30%	Free	17.5%	kg/u	625.926

HS	CET	DESCRPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4012.13	00	- - Of a kind used on aircraft	5%	Free	17.5%	kg/u	625.923
4012.19	00	- - Other	5%	Free	17.5%	kg/u	625.927
		- Used pneumatic tyres:					
4012.20	10	- - - For retreading and remoulding	5%	Free	17.5%	kg/u	625.931
4012.20	90	- - - Other	5%	Free	17.5%	kg/u	625.939
4012.90	00	- Other	5%	Free	17.5%	kg/u	625.94
40.13		**Inner tubes, of rubber.**					
		- 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)	10%	10%	17.5%	kg/u	625.911
4013.10	90	- - - Of a kind used on buses or lorries	10%	Free	17.5%	kg/u	625.912
4013.20	00	- Of a kind used on bicycles	5%	Free	17.5%	kg/u	625.913
		- Other:					
4013.90	10	- - - Of a kind used on motorcycles	5%	Free	17.5%	kg/u	625.914
4013.90	90	- - - Other	5%	Free	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	- Sheath contraceptives	Free	Free	17.5%	kg/u	629.11
4014.90	00	- Other	Free	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:					
4015.12	00	- - Of a kind used for medical, surgical, dental or veterinary purposes	Free	Free	17.5%	kg/2u	848.221
4015.19	00	- - Other	10%	Free	17.5%	kg/2u	848.229
		- Other:					
4015.90	10	- - - Articles of apparel	10%	Free	17.5%	kg	848.291
4015.90	90	- - - Other	10%	Free	17.5%	kg	848.299
40.16		**Other articles of vulcanized rubber other than hard rubber.**					
4016.10	00	- Of cellular rubber	20%	Free	17.5%	kg	629.92
		- Other:					
4016.91	00	- - Floor coverings and mats	20%	Free	17.5%	kg	629.991
4016.92	00	- - Erasers	10%	Free	17.5%	kg	629.992
4016.93	00	- - Gaskets, washers and other seals	20%	20%	17.5%	kg	629.993
4016.94	00	- - Boat or dock fenders, whether or not inflatable	20%	Free	17.5%	kg	629.994
4016.95	00	- - Other inflatable articles	20%	Free	17.5%	kg	629.995
		- - Other:					

HS	CET	DESCRPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4016.99	10	- - - Rubber bands	20%	Free	17.5%	kg	629.996
4016.99	90	- - - Other	20%	Free	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	- - - Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	Free	17.5%	kg	629.911
4017.00	20	- - - Articles of hard rubber	5%	Free	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	EPA	VAT	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	- 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%	Free	17.5%	kg	211.21
4101.50	00	- Whole hides and skins, of a weight exceeding 16 kg	5%	Free	17.5%	kg	211.211
4101.90	00	- Other, including butts, bends and bellies	5%	Free	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	- With wool on	5%	Free	17.5%	kg	211.6
		- Without wool on:					
4102.21	00	- - Pickled	5%	Free	17.5%	kg	211.71
4102.29	00	- - Other	5%	Free	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	- Of reptiles	5%	Free	17.5%	kg	211.991
4103.30	00	- Of swine	5%	Free	17.5%	kg	211.992
4103.90	00	- Other	5%	Free	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	- - Full grains, unsplit; grain splits	5%	Free	17.5%	kg	611.418
4104.19	00	- - Other	5%	Free	17.5%	kg	611.47
		- In the dry state (crust):					
4104.41	00	- - Full grains, unsplit; grain splits	5%	Free	17.5%	kg	611.422
4104.49	00	- - Other	5%	Free	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	- In the wet state (including wet-blue)	5%	Free	17.5%	kg	611.51
4105.30	00	- In the dry state (crust)	5%	Free	17.5%	kg	611.521

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
41.06		**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.**					
		- Of goats or kids:					
4106.21	00	- - In the wet state (including wet-blue)	5%	Free	17.5%	kg	611.613
4106.22	00	- - In the dry state (crust)	5%	Free	17.5%	kg	611.614
		- Of swine:					
4106.31	00	- - In the wet state (including wet-blue)	5%	Free	17.5%	kg	611.615
4106.32	00	- - In the dry state (crust)	5%	Free	17.5%	kg	611.63
4106.40	00	- Of reptiles	5%	Free	17.5%	kg	611.64
		- Other:					
4106.91	00	- - In the wet state (including wet-blue)	5%	Free	17.5%	kg	611.65
4106.92	00	- - In the dry state (crust)	5%	Free	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	- - Full grains, unsplit	5%	Free	17.5%	kg	611.711
4107.12	00	- - Grain splits	5%	Free	17.5%	kg	611.72
4107.19	00	- - Other	5%	Free	17.5%	kg	611.73
		- Other, including sides:					
4107.91	00	- - Full grains, unsplit	5%	Free	17.5%	kg	611.74
4107.92	00	- - Grain splits	5%	Free	17.5%	kg	611.75
4107.99	00	- - Other	5%	Free	17.5%	kg	611.799
[41.08]		**Deleted**					
[41.09]		**Deleted**					
[41.10]		**Deleted**					
[41.11]		**Deleted**					
4112.00	00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14**	5%	Free	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	- Of goats or kids	5%	Free	17.5%	kg	611.41
4113.20	00	- Of swine	5%	Free	17.5%	kg	611.42
4113.30	00	- Of reptiles	5%	Free	17.5%	kg	611.43
4113.90	00	- Other	5%	Free	17.5%	kg	611.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
41.14		**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.**					
4114.10	00	- Chamois (including combination chamois) leather	5%	Free	17.5%	kg	611.51
4114.20	00	- Patent leather and patent laminated leather; metallised leather	5%	Free	17.5%	kg	611.52
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	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	Free	17.5%	kg	611.53
4115.20	00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5%	Free	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, luminaires and lighting fittings);

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

   (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 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	EPA	VAT	UNIT	SITC REV 4
4201.00	00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.**	20%	Free	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:					
		- - With outer surface of leather or of composition leather:					
4202.11	10	- - - Suit-cases and brief-cases	20%	Free	17.5%	kg /u	831.211
4202.11	90	- - - Other	20%	Free	17.5%	kg /u	831.219
		- - With outer surface of plastics or of textile materials:					
4202.12	10	- - - Suit-cases	20%	Free	17.5%	kg /u	831.221
4202.12	20	- - - Brief-cases	20%	Free	17.5%	kg /u	831.222
4202.12	90	- - - Other					
4202.12	90.10	- - - Satchels	20%	Free	17.5%	kg /u	831.229
4202.12	90.90	- - - Other	20%	Free	17.5%	kg /u	831.229
4202.19	00	- - Other					
4202.19	00.10	- - - Satchels	20%	Free	17.5%	kg /u	831.29
4202.19	00.90	- - - Other	20%	Free	17.5%	kg /u	831.29
		- Handbags, whether or not with shoulder strap, including those without handle:					
4202.21	00	- - With outer surface of leather or of composition leather:	20%	Free	17.5%	kg /u	831.11
4202.22	00	- - With outer surface of sheeting of plastics or of textile materials:	20%	Free	17.5%	kg /u	831.12
4202.29	00	- - Other	20%	Free	17.5%	kg /u	831.19
		- Articles of a kind normally carried in the pocket or in the handbag:					
		- - With outer surface of leather or of composition leather:					
4202.31	10	- - - Purses, spectacle cases and wallets	20%	Free	17.5%	kg /u	831.911
4202.31	90	- - - Other	20%	Free	17.5%	kg /u	831.912
		- - With outer surface of sheeting of plastics or of textile materials:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4202.32	10	- - - Purses, spectacle cases and wallets	20%	Free	17.5%	kg /u	831.913
4202.32	90	- - - Other	20%	Free	17.5%	kg /u	831.914
4202.39	00	- - Other	20%	Free	17.5%	kg /u	831.919
		- Other:					
		- - With outer surface of leather or of composition leather:					
4202.91	10	- - - Travelling bags and tote bags	20%	Free	17.5%	kg /u	831.9911
4202.91	90	- - - Other	20%	Free	17.5%	kg /u	831.9919
		- - With outer surface of sheeting of plastics or of textile materials:					
4202.92	10	- - - Travelling bags and tote bags	20%	Free	17.5%	kg /u	831.9921
4202.92	90	- - - Other	20%	Free	17.5%	kg /u	831.9929
4202.99	00	- - Other					
4202.99	00.10	- - - Travelling bags and tote bags of other materials n.e.s	20%	Free	17.5%	kg /u	831.999
4202.99.90	00.90	- - - Other	20%	Free	17.5%	kg /u	831.999
42.03		**Articles of apparel and clothing accessories, of leather or of composition leather.**					
4203.10	00	- Articles of apparel	20%	Free	17.5%	kg	848.11
		- Gloves, mittens and mitts:					
4203.21	00	- - Specially designed for use in sports	20%	Free	17.5%	2 u	894.77
		- - Other:					
4203.29	10	- - - Industrial gloves	20%	Free	17.5%	2 u	848.121
4203.29	90	- - - Other	20%	Free	17.5%	2 u	848.129
4203.30	00	- Belts and bandoliers	20%	Free	17.5%	kg	848.13
4203.40	00	- Other clothing accessories	20%	Free	17.5%	kg	848.19
[42.04]		**Deleted**					
4205.00		**Other articles of leather or of composition leather.**					
4205.00	10	- - - Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	5%	Free		kg	612.1
4205.00	90	- - - Other	20%	Free		kg	612.9
4206.00	00	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**	5%	Free		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 furksins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- Of mink, whole, with or without head, tail or paws	5%	Free	17.5%	kg	212.1
4301.30	00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5%	Free	17.5%	kg	212.22
4301.60	00	- Of fox, whole, with or without head, tail or paws	5%	Free	17.5%	kg	212.25
4301.80	00	- Other furskins, whole, with or without head, tail or paws	5%	Free	17.5%	kg	212.29
4301.90	00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5%	Free	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	- - Of mink	5%	Free	17.5%	kg	613.11
4302.19	00	- - Other	5%	Free	17.5%	kg	613.19
4302.20	00	- Heads, tails, paws and other pieces or cuttings, not assembled	5%	Free	17.5%	kg	613.2
4302.30	00	- Whole skins and pieces or cuttings thereof, assembled	5%	Free	17.5%	kg	613.3
43.03		**Articles of apparel, clothing accessories and other articles of furskin.**					
4303.10	00	- Articles of apparel and clothing accessories	20%	Free	17.5%	kg	848.311
		- Other:					
4303.90	10	- - - Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	5%	Free	17.5%	kg	848.312
4303.90	90	- - - Other	20%	20%	17.5%	kg	848.319
4304.00		**Artificial fur and articles thereof.**					
4304.00	10	- - - Artificial fur	5%	Free	17.5%	kg	848.321
4304.00	20	- - - Articles	20%	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;
   (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
   (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
   (n) Parts of firearms (heading 93.05);
   (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
   (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
   (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils and monopods, bipods, tripods, and similar articles) excluding bodies and handles, of wood, for articles of heading 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 Notes.

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.

2. For the purposes of subheading 4401.32, the expression “wood briquettes” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.

3. For the purposes of subheading 4407.13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4. For the purposes of subheading 4407.14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

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	VAT	UNIT	SITC REV 4
44.01		**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**					
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:					
4401.11	00	--Coniferous	5%	5%	17.5%	kg	245.01
4401.12	00	--Non-coniferous	5%	5%	17.5%	kg	245.02
		- Wood in chips or particles:					
4401.21	00	- - Coniferous	5%	Free	17.5%	kg	246.11
4401.22	00	- - Non-coniferous	5%	Free	17.5%	kg	246.15
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:					
4401.31	00	Casks, barrels, vats, tubs and other coopers' products and parts	15%	Free	17.5%	kg	246.21
4401.32	00	-- Wood briquettes	15%	Free	17.5%	kg	246.23
4401.39	00	- - Other	15%	Free	17.5%	kg	246.29
4401.40	00	- Sawdust and wood waste and scrap, not agglomerated:					
4401.41	00	-- Sawdust	15%	15%	17.5%	kg	246.221
4401.49	00	-- Other	15%	15%	17.5%	kg	246.229
44.02		**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**					
4402.10	00	- Of bamboo	15%	Free	17.5%	kg	245.021
4402.20	00	- Of shell or nut	15%	Free	17.5%	kg	245.022
4402.90	00	- Other	15%	f	17.5%	kg	245.029
44.03		**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**					
		- Treated with paint, stains, creosote or other preservatives:					
4403.11	00	- - Coniferous	5%	Free	17.5%	kg/m^3	247.311
4403.12	00	--Non-coniferous	5%	Free	17.5%	kg/m^3	247.312
		- Other, coniferous:					
4403.21	00	--Of pine (Pinus spp.), of which the smallest cross- sectional dimension is 15cm or more	5%	5%	17.5%	kg/m^3	247.41
4403.22	00	-- Of pine (Pinus spp.), other	5%	5%	17.5%	kg/m^3	247.42
4403.23	00	-- Of fir (Abies spp.) and spruce (Picea spp.), of which the smallest cross-sectional dimension is 15cm or more	5%	5%	17.5%	kg/m^3	247.43
4403.24	00	-- Of fir (Abies spp.) and spruce (Picea spp.), other	5%	5%	17.5%	kg/m^3	247.44
4403.25	00	-- Other, of which the smallest cross-sectional dimension is 15cm or more	5%	5%	17.5%	kg/m^3	247.45

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4403.26	00	--Other	5%	5%	17.5%	kg/m^3	247.46
		- Other, of tropical wood:					
4403.41	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	Free	17.5%	kg/m^3	247.511
4403.42	00	-- Teak	10%	10%	17.5%	kg/m^3	247.513
		- - Other:					
4403.49	10	- - - Mahogany	5%	Free	17.5%	kg/m^3	247.52
4403.49	90	- - - Other	10%	Free	17.5%	kg/m^3	247.59
		- Other:					
4403.91	00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of	5%	Free	17.5%	kg/m^3	247.91
4403.93	00	- - Of beech *(Fagus spp* .), of which the smallest cross-sectional dimension is 15cm or more	5%	5%	17.5%	kg/m^3	247.92
4403.94	00	- - Of beech (Fagus spp.), other	10%	10%	17.5%	kg/m3	247.94
4403.95	00	- - Of birch (Betula spp.), of which the smallest cross-sectional dimension is 15cm or more	10%	10%	17.5%	kg/m3	247.95
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	00	- - Other	10%	Free	17.5%	kg/m^3	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.**					
		- Coniferous:					
4404.10	10	- - - Split poles, piles, pickets, stakes and sticks	15%	Free	17.5%	kg	634.911
4404.10	90	- - - Other	5%	Free	17.5%	kg	634.912
		- Non-coniferous:					
4404.20	10	- - - Split poles, piles, pickets, stakes and sticks, of greenheart	15%	Free	17.5%	kg	634.913
4404.20	20	- - - Split poles, piles, pickets, stakes and sticks, of other wood	15%	Free	17.5%	kg	634.914
4404.20	90	- - - Other	5%	Free	17.5%	kg	634.919
4405.00	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/m^3	248.111
4406.12	00	--Non-coniferous	15%	Free	17.5%	kg/m^3	248.112
		-Other:					
4406.91	00	--Coniferous	15%	Free	17.5%	kg/m^3	248.191
4406.92	00	--Non-coniferous	15%	Free	17.5%	kg/m^3	248.192

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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:					
		- - Of pine (Pinus spp.):					
4407.11	10	---Pitch-pine	5%	Free	17.5%	kg/m^3	248.21
4407.11	20	- - - Caribbean cedar (*Cedrela odorata*)	15%	15%	17.5%	kg/m^3	248.22
4407.11	90	- - - Other	5%	5%	17.5%	kg/m^3	248.291
4407.12	00	-- Of fir (Abies spp.) and spruce Picea spp.)	15%	15%	17.5%	kg/m^3	248.292
4407.13	00	-- Of S-P-F (spruce (*Picea spp* .), pine (*Pinus spp.*) and fir (*Abies spp* .))	5%	5%	17.5%	kg/m^3	248.293
4407.14	00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	5%	5%	17.5%	kg/m^3	248.294
4407.19	00	-- Other	5%	5%	17.5%	kg/m^3	248.299
		- Of tropical wood:					
4407.21	00	- - Mahogany (*swietenia spp.)*	5%	Free	17.5%	kg/m^3	248.41
4407.22	00	- - Virola, Imbuia and Balsa	15%	15%	17.5%	kg/m^3	248.42
4407.23	00	-- Teak	5%	5%	17.5%	kg/m^3	248.45
4407.25	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	Free	17.5%	kg/m^3	248.43
4407.26	00	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	Free	17.5%	kg/m^3	248.44
4407.27	00	- - Sapelli	15%	15%	17.5%	kg/m^3	248.481
4407.28	00	- - Iroko	15%	15%	17.5%	kg/m^3	248.482
4407.29	00	- - Other	15%	Free	17.5%	kg/m^3	248.489
		- Other:					
4407.91	00	- - Of oak (*Quercus spp .)*	5%	5%	17.5%	kg/m^3	248.491
4407.92	00	- - Of beech (*Fagus spp .)*	5%	Free	17.5%	kg/m^3	248.492
4407.93	00	- - Of maple (*Acer spp.*)	15%	15%	17.5%	kg/m^3	248.493
4407.94	00	- - Of cherry (*Prunus spp.*)	15%	15%	17.5%	kg/m^3	248.494
4407.95	00	- - Of ash (*Fraxinus spp.*)	15%	15%	17.5%	kg/m^3	248.495
4407.96	00	--Of birch (Betula spp.)	15%	15%	17.5%	kg/m^3	248.496
4407.97	00	-- Of poplar and aspen (Populus spp.)	15%	15%	17.5%	kg/m^3	248.497
		- - Other:					
4407.99	10	- - - Greenheart	15%	Free	17.5%	kg/m^3	248.46
4407.99	20	- - - Mora	15%	Free	17.5%	kg/m^3	248.47
4407.99	90	- - - Other	15%	Free	17.5%	kg/m^3	248.48
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.**					
		- Coniferous:					
4408.10	10	- - - Veneer sheets and sheets for plywood	5%	Free	17.5%	kg/m^3	634.111

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4408.10	90	- - - Other	15%	Free	17.5%	kg/m^3	634.119
		- Of tropical wood:					
4408.31	00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	Free	17.5%	kg/m^3	634.121
		- - Other:					
4408.39	10	- - - Veneer sheets and sheets for plywood	5%	Free	17.5%	kg/m^3	634.122
4408.39	90	- - - Other	15%	Free	17.5%	kg/m^3	634.123
4408.90	00	- Other	15%	Free	17.5%	kg/m^3	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.**					
		Casks, barrels, vats, tubs and other coopers' products and parts					
4409.10	10	- - - Pitch-pine	5%	Free	17.5%	kg/m^3	248.31
4409.10	20	- - - Caribbean cedar (*Cedrela odorata*)	15%	Free	17.5%	kg/m^3	248.51
4409.10	90	- - - Other	5%	Free	17.5%	kg/m^3	248.39
		- Non-coniferous:					
4409.21	00	- - Of bamboo	15%	15%	17.5%	kg/m^3	248.55
4409.22	00	-- Of tropical wood	15%	15%	17.5%	kg/m^3	
		- - Other:					
4409.29	20	- - - Greenheart	15%	15%	17.5%	kg/m^3	248.52
4409.29	30	- - - Mahogany	5%	Free	17.5%	kg/m^3	248.53
4409.29	40	- - - Mora	15%	15%	17.5%	kg/m^3	248.54
4409.29	90	- - - Other	15%	15%	17.5%	kg/m^3	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/m^3	634.221
4410.12	00	- - Oriented strand board (OSB)	5%	5%	17.5%	kg/m^3	634.222
4410.19	00	- - Other	5%	5%	17.5%	kg/m^3	634.229
4410.90	00	- Other	5%	Free	17.5%	kg/m^3	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 9 mm	5%	5%	17.5%	kg	634.542

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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/cm^2	5%	5%	17.5%	kg	634.591
4411.93	00	- - Of a density exceeding 0.5 g/cm^2 but not exceeding 0.8 g/cm^2	5%	5%	17.5%	kg	634.592
4411.94	00	- - Of a density not exceeding 0.5 g/cm^2	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/m^3	634.32
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:					
4412.31	00	Casks, barrels, vats, tubs and other coopers' products and parts	10%	10%	17.5%	kg/m^3	634.311
4412.33	00	- - Other, with at least one outer ply of non- coniferous wood of	10%	10%	17.5%	kg/m^3	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/m^3	634.319
4412.39	00	- - Other with both outer plies of coniferous wood	10%	10%	17.5%	kg/m^3	634.319
		- Laminated veneered lumber (LVL) :					
4412.41	00	-- With at least one outer ply of tropical wood	10%	10%	17.5%	kg/m3	634.41
4412.42	00	-- Other, with at least one outer ply of non-coniferous wood	10%	10%	17.5%	kg/m3	634.42
4412.49	00	-- Other, with both outer plies of coniferous wood	10%	10%	17.5%	kg/m3	634.49
		- Blockboard, laminboard and battenboard :					
4412.51	00	-- With at least one outer ply of tropical wood	5%	5%	17.5%	kg/m3	634.331
4412.52	00	-- Other, with at least one outer ply of non- coniferous wood	5%	5%	17.5%	kg/m3	634.332
4412.59	00	-- Other, with both outer plies of coniferous wood	10%	10%	17.5%	kg/m3	634.333
		- Other:					
4412.91	00	- - With at least one outer ply of tropical wood	10%	10%	17.5%	kg/m^3	634.34
4412.92	00	- - Other, with at least one outer ply of non- coniferous wood	10%	Free	17.5%	kg/m^3	634.35

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4412.99	00	-- Other, with both outer plies of coniferous wood	10%	Free	17.5%	kg/m^3	634.39
4413.00	00	**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**					
4414.10	00	- Of tropical wood	15%	Free	17.5%	kg	635.411
4414.90	00	- Other	15%	Free	17.5%	kg	635.419
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%	Free	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.**					
		- Windows, French-windows and their frames:					
4418.11	00	-- Of tropical wood	10%	Free	17.5%	kg/u	635.311
4418.19	00	-- Other	10%	Free	17.5%	kg/u	635.319
		- Doors and their frames and thresholds:					
4418.21	00	-- Of tropical wood	10%	Free		kg/u	635.321
4418.29	00	-- Other	10%	Free		kg/u	635.329
4418.30	00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	15%	Free		kg/u	635.394
4418.40	00	- Shuttering for concrete constructional work	15%	Free		kg	635.392
		- Shingles and shakes:					
4418.50	10	- - - Shingles	15%	Free	17.5%	kg 1,000 count	635.331

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4418.50	20	- - - Shakes	15%	15%	17.5%	kg 1,000	635.332
		- 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
		- - Other:					
4418.79	10	- - - Parquet panels	15%	15%	17.5%	kg	635.343
4418.79	90	- - - Other	15%	15%	17.5%	kg	635.349
		Casks, barrels, vats, tubs and other coopers' products and parts					
4418.81	00	-- Glue-laminated timber (glulam)	15%	15%	17.5%	kg	635.393
4418.82	00	-- Cross-laminated timber (CLT or X-lam)	15%	15%	17.5%	kg	635.395
4418.83	00	-- I beams	15%	15%	17.5%	kg	635.396
4418.89	00	-- Other	15%	15%	17.5%	kg	635.397
		- Other:					
4418.91	00	- - Of bamboo	15%	15%	17.5%	kg	635.391
4418.92	00	-- Cellular wood panels	15%	Free	17.5%	kg	635.399
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%	Free	17.5%	kg	635.4211
4419.12	00	-- Chopsticks	20%	Free	17.5%	kg	635.4212
4419.19	00	-- Other	20%	Free	17.5%	kg	635.4213
4419.20	00	- Of tropical wood	20%	Free	17.5%	kg	635.42191
4419.90	00	- Other	20%	Free	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.**					
		- Statuettes and other ornaments :					
		-- Of tropical wood:					
4420.11	10	- - - Wall plaques	20%	Free	17.5%	kg	635.4911
4420.11	90	- - - Other	20%	Free	17.5%	kg	635.4922
4420.19	00	- - Other	20%	20%	17.5%	kg	635.4999
		- Other:					
4420.90	10	- - - Wood marquetry and inlaid wood	5%	Free	17.5%	kg/m^3	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%	Free	17.5%	kg	635.991
4421.20	00	- Coffins	20%	20%	17.5%	kg	635.998

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Other:					
4421.91	00	-- Of bamboo	20%	20%	17.5%	kg	635.997
		--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
4421.99	30	- - - Letters, figures, moulding patterns, templates; paving block	15%	Free	17.5%	kg	635.994
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	Casks, barrels, vats, tubs and other coopers' products and parts	20%	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	EPA	VAT	UNIT	SITC REV 4
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**					
4501.10	00	- Natural cork, raw or simply prepared	5%	Free	17.5%	kg	244.03
4501.90	00	- Other	5%	Free	17.5%	kg	224.04
4502.00	00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).**	5%	Free	17.5%	kg	244.02
45.03		**Articles of natural cork.**					
		- Corks and stoppers:					
4503.10	10	- - - Corks	5%	Free	17.5%	kg	633.111
4503.10	20	- - - Stoppers including blanks with rounded edges	15%	15%	17.5%	kg	633.112
		- Other:					
4503.90	10	- - - Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	15%	17.5%	kg	633.191
4503.90	20	- - - Bath, table, typewriter and other mats	20%	20%	17.5%	kg	633.192
4503.90	30	- - - Lifebouys	Free	Free	17.5%	kg	633.193
4503.90	90	- - - Other	5%	Free	17.5%	kg	633.199
45.04		**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**					
4504.10	00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%	5%	17.5%	kg	633.21
		- Other:			17.5%		
4504.90	20	- - - Bottle corks and stoppers	5%	Free	17.5%	kg	633.292
4504.90	90	- - - Other articles of agglomerated cork	5%	Free	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 materials (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, luminaires 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	EPA	VAT	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	- - Of bamboo	20%	See table	17.5%	kg	899.741
4601.22	00	- - Of rattan	20%	See table	17.5%	kg	899.742
4601.29	00	- - Other	20%	See table	17.5%	kg	899.749
		- Other:					
4601.92	00	- - Of bamboo	5%	5%	17.5%	kg	899.793
4601.93	00	- - Of rattan	5%	5%	17.5%	kg	899.794
		- - Of other vegetable materials:					
4601.94	10	- - - Straw envelopes for bottles	20%	20%	17.5%	kg	899.791
4601.94	90	- - - Other	5%	5%	17.5%	kg	899.792
4601.99	00	- - Other	5%	Free	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	- - Of bamboo	20%	20%	17.5%	kg	899.713
4602.12	00	- - Of rattan	20%	20%	17.5%	kg	899.714
		- - Other:					
4602.19	10	- - - Handbags	20%	20%	17.5%	kg/u	899.711
4602.19	90	- - - Other	20%	20%	17.5%	kg	899.712
4602.90	00	- Other	20%	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.

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20^0 C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4701.00	00	**Mechanical wood pulp.**	5%	Free	17.5%	kg	251.2
4702.00	00	**Chemical wood pulp, dissolving grades.**	5%	Free	17.5%	kg	251.3
47.03		**Chemical wood pulp, soda or sulphate, other than dissolving grades.**					
		- Unbleached:					
4703.11	00	- - Coniferous	5%	Free	17.5%	kg	251.41
4703.19	00	- - Non-coniferous	5%	Free	17.5%	kg	251.42
		- Semi-bleached or bleached:					
4703.21	00	- - Coniferous	5%	Free	17.5%	kg	251.51
4703.29	00	- - Non-coniferous	5%	Free	17.5%	kg	251.52
47.04		**Chemical wood pulp, sulphite, other than dissolving grades.**					
		- Unbleached:					
4704.11	00	- - Coniferous	5%	Free	17.5%	kg	251.611
4704.19	00	- - Non-coniferous	5%	Free	17.5%	kg	251.619
		- Semi-bleached or bleached:					
4704.21	00	- - Coniferous	5%	Free	17.5%	kg	251.621
4704.29	00	- - Non-coniferous	5%	Free	17.5%	kg	251.629
4705.00	00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes.**	5%	Free	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	- Cotton linters pulp	5%	Free	17.5%	kg	251.921
4706.20	00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%	Free	17.5%	kg	251.922
4706.30	00	- Other, of bamboo	5%	5%	17.5%	kg	251.927
		- Other:					
		- - Mechanical:					
4706.91	10	- - - Pulp of bagasse	5%	Free	17.5%	kg	251.923
4706.91	90	- - - Other	5%	Free	17.5%	kg	251.924
4706.92	00	- - Chemical	5%	Free	17.5%	kg	251.925
4706.93	00	- - Obtained by a combination of mechanical and chemical processes	5%	Free	17.5%	kg	251.926
47.07		**Recovered (waste and scrap) paper or paperboard.**					
4707.10	00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	Free	17.5%	kg	251.11
4707.20	00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	Free	17.5%	kg	251.12
4707.30	00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	Free	17.5%	kg	251.13
4707.90	00	- Other, including unsorted waste and scrap	5%	Free	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	i,79O	2.3	7-2
80	965	2,070	2.8	8.3
100	1230	2,635	3-7	10.6
115	1425	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	EPA	VAT	UNIT	SITC REV 4
4801.00	00	**Newsprint, in rolls or sheets.**	Free	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	- Hand-made paper and paperboard	5%	Free	17.5%	kg	641.21
4802.20	00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro- sensitive paper or paperboard	5%	Free	17.5%	kg	641.22
4802.40	00	- Wallpaper base	5%	Free	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	- - Weighing less than 40 g/m^2	5%	Free	17.5%	kg	641.263
4802.55	00	- - Weighing 40 g/m^2 or more but not more than 150 g/m^2 , in rolls	5%	Free	17.5%	kg	641.261
		- - Weighing 40 g/m^2 or more but not more than 150 g/m^2 , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
4802.56	10	--- Paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	Free	17.5%	kg	641.265
4802.56	90	--- Other	5%	Free	17.5%	kg	641.267
4802.57	00	- - Other, weighing 40 g/m^2 or more but not more than 150 g/m^2	5%	Free	17.5%	kg	641.266
4802.58	00	- - Weighing more than 150 g/m^2	5%	Free	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	- - In rolls	5%	Free	17.5%	kg	641.291
		- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
4802.62	10	--- Paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	Free	17.5%	kg	641.294
4802.62	90	--- Other	5%	Free	17.5%	kg	641.295
		-- Other:			17.5%		
4802.69	10	- - - Cards, not punched, for punch card machines, whether or not in strips	5%	Free	17.5%	kg	641.2991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4802.69	90	- - - Other	5%	Free	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.**					
4803.00	10	- - - Wadding	5%	Free	17.5%	kg	641.631
4803.00	20	- - - Toilet or facial tissue stock	5%	Free	17.5%	kg	641.632
4803.00	90	- - - Other	5%	Free	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	- - Unbleached	5%	Free	17.5%	kg	641.411
4804.19	00	- - Other	5%	Free	17.5%	kg	641.419
		- Sack kraft paper:					
4804.21	00	- - Unbleached	5%	Free	17.5%	kg	641.421
4804.29	00	- - Other	5%	Free	17.5%	kg	641.429
		- Other kraft paper and paperboard weighing 150 g/m^2 or less:					
4804.31	00	- - Unbleached	5%	Free	17.5%	kg	641.461
4804.39	00	- - Other	5%	Free	17.5%	kg	641.469
		- Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:					
4804.41	00	- - Unbleached	5%	Free	17.5%	kg	641.471
4804.42	00	- - 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%	Free	17.5%	kg	641.472
4804.49	00	- - Other	5%	Free	17.5%	kg	641.479
		- Other kraft paper and paperboard weighing 225 g/m^2 or more:					
4804.51	00	- - Unbleached	5%	Free	17.5%	kg	641.481
4804.52	00	- - 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%	Free	17.5%	kg	641.482
4804.59	00	- - Other	5%	Free	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	- - Semi-chemical fluting paper	5%	Free	17.5%	kg	641.511

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4805.12	00	- - Straw fluting paper	5%	5%	17.5%	kg	641.512
4805.19	00	- - Other	5%	Free	17.5%	kg	641.519
		- Testliner (recycled liner board):					
4805.24	00	- - Weighing 150 g/m^2 or less	5%	Free	17.5%	kg	641.544
4805.25	00	- - Weighing more than 150 g/m^2	5%	Free	17.5%	kg	641.545
4805.30	00	- Sulphite wrapping paper	5%	Free	17.5%	kg	641.52
4805.40	00	- Filter paper and paperboard	5%	Free	17.5%	kg	641.561
4805.50	00	- Felt paper and paperboard	5%	Free	17.5%	kg	641.562
		- Other:					
4805.91	00	- - Weighing 150 g/m^2 or less	5%	Free	17.5%	kg	641.591
4805.92	00	- - Weighing more than 150 g/m^2 but less than 225 g/m^2	5%	Free	17.5%	kg	641.592
4805.93	00	- - Weighing 225 g/m^2 or more	5%	Free	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	- Vegetable parchment	5%	Free	17.5%	kg	641.531
4806.20	00	- Greaseproof papers	5%	Free	17.5%	kg	641.532
4806.30	00	- Tracing papers	5%	Free	17.5%	kg	641.533
4806.40	00	- Glassine and other glazed transparent or translucent paper	5%	Free	17.5%	kg	641.534
4807.00	00	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.**	5%	Free	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.**					
		- Corrugated paper and paperboard, whether or not perforated:					
4808.10	10	- - - With glued flat surface sheets	5%	Free	17.5%	kg	641.641
4808.10	90	- - - Other	5%	Free	17.5%	kg	641.649
4808.40	00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	5%	5%	17.5%	kg	641.62
4808.90	00	- Other	5%	Free	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	- Self-copy paper	5%	5%	17.5%	kg	641.312

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4809.90	00	- Other:					
4809.90	10	- - - Carbon or similar copying paper	5%	Free	17.5%	kg	641.311
4809.90	90	- - - Other	5%	Free	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.**					
		- 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	- - In rolls	5%	Free	17.5%	kg	641.321
4810.14	00	- - In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	5%	Free	17.5%	kg	641.322
4810.19	00	- - Other	5%	Free	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	- - Light-weight coated paper	5%	Free	17.5%	kg	641.342
4810.29	00	- - Other	5%	Free	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	- - Bleached uniformly throughout the mass and of which more than 95% by v	5%	Free	17.5%	kg	641.74
4810.32	00	- - Bleached uniformly throughout the mass and of which more than 95% by v	5%	Free	17.5%	kg	641.75
4810.39	00	- - Other	5%	Free	17.5%	kg	641.76
		- Other paper and paperboard:			17.5%		
4810.92	00	- - Multi-ply	5%	Free	17.5%	kg	641.772
4810.99	00	- - Other	5%	Free	17.5%	kg	641.779

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- Tarred, bituminised or asphalted paper and paperboard	5%	Free	17.5%	kg	641.73
		- Gummed or adhesive paper and paperboard:					
4811.41	00	- - Self-adhesive	5%	Free	17.5%	kg	641.781
4811.49	00	- - Other	5%	Free	17.5%	kg	641.789
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):					
4811.51	00	- - Bleached, weighing more than 150 g/m ^{2}	5%	Free	17.5%	kg	641.743
4811.59	00	- - Other	5%	Free	17.5%	kg	641.749
4811.60	00	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	5%	Free	17.5%	kg	641.761
4811.90	00	- Other paper, paperboard, cellulose wadding and webs or cellulose fibres					
4811.90	00.10	- - - Gift wrapping paper (excluding metallic finish)	5%	Free	17.5%	kg	641.799
4811.90	00.90	- - - Other	5%	Free	17.5%	kg	641.799
4812.00	00	**Filter blocks, slabs and plates, of paper pulp**	5%	Free	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	- In the form of booklets or tubes	5%	Free	17.5%	kg	642.411
4813.20	00	- In rolls of a width not exceeding 5 cm	5%	Free	17.5%	kg	642.412
4813.90	00	- Other	5%	Free	17.5%	kg	641.55
48.14		**Wallpaper and similar wall coverings; window transparencies of paper.**					
4814.20	00	- Wallpaper and similar wall coverings, consisting of paper coated or covered,	20%	Free	17.5%	kg	641.942
4814.90	00	- Other	20%	Free	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	- Self-copy paper	5%	5%	17.5%	kg	642.422
		- Other:					
4816.90	10	- - - Carbon or similar copying papers	15%	Free	17.5%	kg	642.421
4816.90	90	- - - Other	5%	Free	17.5%	kg	642.429

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- Envelopes	20%	20%	17.5%	kg	642.21
4817.20	00	- Letter cards, plain postcards and correspondence cards	20%	20%	17.5%	kg	642.22
4817.30	00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	20%	17.5%	kg	642.23
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	- Toilet paper	20%	20%	17.5%	kg	642.43
4818.20	00	- Handkerchiefs, cleansing or facial tissues and towels	20%	20%	17.5%	kg	642.941
		- Tablecloth and serviettes:					
4818.30	10	- - - Tablecloths	20%	20%	17.5%	kg	642.942
4818.30	20	- - - Serviettes	20%	20%	17.5%	kg	642.943
4818.50	00	- Articles of apparel and clothing accessories	20%	Free	17.5%	kg	642.944
4818.90	00	- Other	20%	Free	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	- Cartons, boxes and cases, of corrugated paper or paperboard	15%	15%	17.5%	kg	642.11
4819.20	00	- Folding cartons, boxes and cases, of non- corrugated paper or paperboard	5%	Free	17.5%	kg	642.12
		- Sacks and bags, having a base of a width of 40 cm or more:					
4819.30	10	- - - Unprinted	5%	Free	17.5%	kg	642.131
4819.30	90	- - - Other	5%	Free	17.5%	kg	642.139
		- Other sacks and bags, including cones:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4819.40	10	- - - Unprinted	15%	Free	17.5%	kg	642.141
4819.40	90	- - - Other					
4819.40	90.10	- - - Paper bags (excluding vacuum cleaner bags)	10%	Free	17.5%	kg	642.149
4819.40	90.90	- - - Other	10%	Free	17.5%	kg	642.149
		- Other packing containers, including record sleeves:					
4819.50	10	- - - Egg boxes and trays	15%	Free	17.5%	kg	642.151
4819.50	90	- - - Other	15%	Free	17.5%	kg	642.159
4819.60	00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	Free	17.5%	kg	642.16
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	00.10	- - - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	20%	17.5%	kg	642.31
4820.10	00.90	- - A4 Diaries	20%	20%	17.5%	kg	642.31
4820.20	00	- Exercise books	20%	20%	17.5%	kg	642.32
4820.30	00	- Binders (other than book covers), folders and file covers	20%	20%	17.5%	kg	642.33
4820.40	00	- Manifold business forms and interleaved carbon sets	20%	Free	17.5%	kg	642.34
4820.50	00	- Albums for samples or for collections	20%	Free	17.5%	kg	642.35
4820.90	00	- Other	20%	Free	17.5%	kg	642.39
48.21		**Paper or paperboard labels of all kinds, whether or not printed.**					
4821.10	00	- Printed					
4821.10	00.10	- - Printed Paper labels	15%	Free	17.5%	kg	892.811
4821.10	00.90	- - Pricing tags, over printed labels, computer and copier labels	15%	Free	17.5%	kg	892.811
4821.90	00	- Other	15%	Free	17.5%	kg	892.819
4821.90	00.10	- - -Other labels	15%	Free	17.5%		
4821.90	00.90	- - - Other pricing tags, over printed labels, computer and copier labels	15%	Free	17.5%		
48.22		**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).**					
4822.10	00	- Of a kind used for winding textile yarn	5%	Free	17.5%	kg	642.911
4822.90	00	- Other	5%	Free	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	- Filter paper and paperboard	5%	Free	17.5%	kg	642.45
4823.40	00	- Rolls, sheets and dials, printed for self-recording apparatus	5%	Free	17.5%	kg	642.991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Trays, dishes, plates, cups and the like, of paper or paperboard:					
4823.61	00	- - Of bamboo	20%	20%	17.5%	kg	642.931
4823.69	00	- - Other	20%	20%	17.5%	kg	642.939
4823.70	00	- Moulded or pressed articles of paper pulp	5%	Free	17.5%	kg	642.992
		- Other:					
4823.90	10	- - - Dress patterns, of paper	Free	Free	17.5%	kg	642.993
4823.90	30	- - - Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	20%	17.5%	kg	642.995
4823.90	40	- - - Gummed or adhesive paper in strips or rolls	15%	15%	17.5%	kg	642.996
4823.90	90	- - - Other					
4823.90	90.10	- - - Calculating machine rools	20%		17.5%	kg	642.999
4823.90	90.90	- - - Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	20%		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	EPA	VAT	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	Free	Free	17.5%	kg	892.151
4901.10	90	- - - Other	Free	Free	17.5%	kg	892.159
		- Other:					
4901.91	00	- - Dictionaries and encyclopaedias, and serial instalments thereof	Free	Free	17.5%	kg	892.16
		- - Other:					
4901.99	10	- - - Brochures and pamphlets	Free	Free		kg	892.191
4901.99	90	- - - Other	Free	Free		kg	892.199
49.02		**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**					
		- Appearing at least four times a week:					
4902.10	10	- - - Newspapers	Free	Free	17.5%	kg	892.211
4902.10	90	- - - Other	Free	Free	17.5%	kg	892.219
4902.90	00	- Other	Free	Free	17.5%	kg	892.29
4903.00	00	**Children's picture, drawing or colouring books.**	Free	Free	17.5%	kg	892.12
4904.00	00	**Music, printed or in manuscript, whether or not bound or illustrated.**	Free	Free	17.5%	kg	892.85
49.05		**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.**					
4905.20	00	- In book form	Free	Free	17.5%	kg	892.13
4905.90	00	- Other	Free	Free	17.5%	kg	892.149
4906.00	00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand- written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.**	Free	Free	17.5%	kg	892.82
4907.00		**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp- impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.**					
4907.00	10	- - - Unused postage, revenue or similar stamps	Free	Free	17.5%	kg	892.831
4907.00	20	- - - Bank and currency notes	Free	Free	17.5%	kg	892.832
4907.00	30	- - - Cheque forms	20%	20%	17.5%	kg	892.833
4907.00	90	- - - Other	20%	20%	17.5%	kg	892.839
49.08		**Transfers (decalcomanias).**					
4908.10	00	- Transfers (decalcomanias), vitrifiable	5%	Free	17.5%	kg	892.411
4908.90	00	- Other	5%	Free	17.5%	kg	892.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
4909.00		**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.**					
4909.00	10	- - - Printed or illustrated postcards	20%	See table	17.5%	kg	892.421
4909.00	90	- - - Other	20%	See table	17.5%	kg	892.429
4910.00	00	**Calendars of any kind, printed, including calendar blocks.**	20%	Free	17.5%	kg	892.84
49.11		**Other printed matter, including printed pictures and photographs.**					
4911.10	00	- Trade advertising material, commercial catalogues and the like	20%	Free	17.5%	kg	892.86
		- Other:					
4911.91	00	- - Pictures, designs and photographs	20%	Free	17.5%	kg	892.87
		- - Other:				kg	
4911.99	10	- - - Microcopies, anatomical, botanical and other instructional charts and diagrams	5%	Free	17.5%	kg	892.891
4911.99	20	- - - Schematic maps	10%	Free	17.5%	kg	892.892
4911.99	30	- - - Calendar backs and window transparencies (other than of paper)	15%	15%	17.5%	kg	892.893
4911.99	90	- - - Other					
4911.99	90.10	- - - Colour Shade Cards	20%	20%	17.5%	kg	892.899
4911.99	90.20	- - - Lottery tickets	20%	20%	17.5%	kg	892.899
4911.99	90.90	- - - Other	20%	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 filtering or 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, luminaires and lighting fittings);

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners.); or

(v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 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 Notes 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;

(d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding:

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(c) 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;

(d) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(e) 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.

5. 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 . . . . . cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters . . . . . cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon . . . . . cN/tex

6. 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.

15. Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

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.

(i) **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	EPA	VAT	UNIT	SITC REV 4
5001.00	00	**Silk-worm cocoons suitable for reeling.**	5%	Free	17.5%	kg	261.41
5002.00	00	**Raw silk (not thrown).**	5%	Free	17.5%	kg	261.3
5003.00	00	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).**	5%	Free	17.5%	kg	651.42
5004.00	00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale.**	5%	Free	17.5%	kg	651.92
5005.00	00	**Yarn spun from silk waste, not put up for retail sale.**	5%	Free	17.5%	kg	651.93
5006.00	00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.**	5%	Free	17.5%	kg	651.94
50.07		**Woven fabrics of silk or of silk waste.**					
5007.10	00	- Fabrics of noil silk	5%	Free	17.5%	kg/m^2	654.11
5007.20	00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	5%	Free	17.5%	kg/m^2	654.13
5007.90	00	- Other fabrics	5%	Free	17.5%	kg/m^2	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	EPA	VAT	UNIT	SITC REV 4
51.01		**Wool, not carded or combed.**					
		- Greasy, including fleece-washed wool:					
5101.11	00	- - Shorn wool	5%	Free	17.5%	kg	268.11
5101.19	00	- - Other	5%	Free	17.5%	kg	268.19
		- Degreased, not carbonised:					
5101.21	00	- - Shorn wool	5%	Free	17.5%	kg	268.211
5101.29	00	- - Other	5%	Free	17.5%	kg	268.219
5101.30	00	- Carbonised	5%	Free	17.5%	kg	268.29
51.02		**Fine or coarse animal hair, not carded or combed.**					
		- Fine animal hair:					
5102.11	00	- - Of Kashmir (cashmere) goats	5%	Free		kg	268.31
5102.19	00	- - Other	5%	Free		kg	268.39
5102.20	00	- Coarse animal hair	5%	Free		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	- Noils of wool or of fine animal hair	5%	Free	17.5%	kg	268.63
5103.20	00	- Other waste of wool or of fine animal hair	5%	Free	17.5%	kg	268.691
5103.30	00	- Waste of coarse animal hair	5%	Free	17.5%	kg	268.692
5104.00	00	**Garnetted stock of wool or of fine or coarse animal hair.**	5%	Free	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	- Carded wool	5%	Free	17.5%	kg	268.711
		- Wool tops and other combed wool:					
5105.21	00	- - Combed wool in fragments	5%	Free	17.5%	kg	268.712
5105.29	00	- - Other	5%	Free	17.5%	kg	268.73
		- Fine animal hair, carded or combed:					
5105.31	00	- - Of Kashmir (cashmere) goats	5%	Free	17.5%	kg	268.7711
5105.39	00	- - Other	5%	Free	17.5%	kg	268.7719
5105.40	00	- Coarse animal hair, carded or combed	5%	Free	17.5%	kg	268.772
51.06		**Yarn of carded wool, not put up for retail sale.**					
5106.10	00	- Containing 85% or more by weight of wool	5%	Free	17.5%	kg	651.12
5106.20	00	- Containing less than 85% by weight of wool	5%	Free	17.5%	kg	651.17

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
51.07		**Yarn combed wool, not put up for retail sale.**					
5107.10	00	- Containing 85% or more by weight of wool	5%	Free	17.5%	kg	651.13
5107.20	00	- Containing less than 85% by weight of wool	5%	Free	17.5%	kg	651.18
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale.**					
5108.10	00	- Carded	5%	Free	17.5%	kg	651.141
5108.20	00	- Combed	5%	Free	17.5%	kg	651.142
51.09		**Yarn of wool or of fine animal hair, put up for retail sale.**					
5109.10	00	- Containing 85% or more by weight of wool or of fine animal hair	5%	Free	17.5%	kg	651.16
5109.90	00	- Other	5%	Free	17.5%	kg	651.19
5110.00	00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.**	5%	Free	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	- - Of a weight not exceeding 300 g/m^2	5%	Free	17.5%	kg	654.211
5111.19	00	- - Other	5%	Free	17.5%	kg	654.212
5111.20	00	- Other, mixed mainly or solely with man-made filaments	5%	Free	17.5%	kg	654.311
5111.30	00	- Other, mixed mainly or solely with man-made staple fibres	5%	Free	17.5%	kg	654.312
5111.90	00	- Other	5%	Free	17.5%	kg	654.33
5112.00		**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	- - Of a weight not exceeding 200 g/m^2	5%	Free	17.5%	kg	654.221
5112.19	00	- - Other	5%	Free	17.5%	kg	654.229
5112.20	00	- Other, mixed mainly or solely with man-made filaments	5%	Free	17.5%	kg	654.321
5112.30	00	- Other, mixed mainly or solely with man-made staple fibres	5%	Free	17.5%	kg	654.329
5112.90	00	- Other	5%	Free	17.5%	kg	654.34
5113.00	00	**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	EPA	VAT	UNIT	SITC REV 4
5201.00		**Cotton, not carded or combed.**					
5201.00	10	- - - Sea Island cotton	5%	Free	17.5%	kg	263.11
5201.00	90	- - - Other	5%	Free	17.5%	kg	263.19
52.02		**Cotton waste (including yarn waste and garnetted stock).**					
5202.10	00	- Yarn waste (including thread waste)	5%	Free	17.5%	kg	263.31
		- Other:					
5202.91	00	- - Garnetted stock	5%	Free	17.5%	kg	263.32
5202.99	00	- - Other	5%	Free	17.5%	kg	263.39
5203.00	00	**Cotton, carded or combed.**	5%	Free	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	- - Containing 85% or more by weight of cotton	5%	Free	17.5%	kg	651.211
5204.19	00	- - Other	5%	Free	17.5%	kg	651.219
5204.20	00	- Put up for retail sale	5%	Free	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	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	17.5%	kg	651.331
5205.12	00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	Free	17.5%	kg	651.3312
5205.13	00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	Free	17.5%	kg	651.3313
5205.14	00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	Free	17.5%	kg	651.3314
5205.15	00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	17.5%	kg	651.3315
		- Single yarn, of combed fibres:					
5205.21	00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	17.5%	kg	651.3321
5205.22	00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	Free	17.5%	kg	651.3322

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5205.23	00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	Free	17.5%	kg	651.3323
5205.24	00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	Free	17.5%	kg	651.3324
5205.26	00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5%	Free	17.5%	kg	651.3325
5205.27	00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5%	Free	17.5%	kg	651.3326
5205.28	00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5%	Free	17.5%	kg	651.3327
		- Multiple (folded) or cabled yarn, of uncombed fibres:					
5205.31	00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	17.5%	kg	651.3331
5205.32	00	- - Measuring per single yarn less than 714.29 decitex but not less	5%	Free	17.5%	kg	651.3332
5205.33	00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Free	17.5%	kg	651.3333
5205.34	00	- - Measuring per single yarn less than 192.31 decitex but not less	5%	Free	17.5%	kg	651.3334
5205.35	00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	17.5%	kg	651.3335
		- Multiple (folded) or cabled yarn, of combed fibres:					
5205.41	00	- - Measuring per single yarn 714.29 decitex or more (not exceedi	5%	Free	17.5%	kg	651.3341
5205.42	00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	Free	17.5%	kg	651.3342

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5205.43	00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Free	17.5%	kg	651.3343
5205.44	00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	Free	17.5%	kg	651.3344
5205.46	00	- - Measuring per single yarn less than 125 decitex but not less	5%	Free	17.5%	kg	651.3345
5205.47	00	- - 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%	Free	17.5%	kg	651.3346
5205.48	00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%	Free	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	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	17.5%	kg	651.3411
5206.12	00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	Free	17.5%	kg	651.3412
5206.13	00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	Free	17.5%	kg	651.3413
5206.14	00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	Free	17.5%	kg	651.3414
5206.15	00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	17.5%	kg	651.3415
		- Single yarn, of combed fibres:					
5206.21	00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	17.5%	kg	651.3421
5206.22	00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	Free	17.5%	kg	651.3422

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5206.23	00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	Free	17.5%	kg	651.3423
5206.24	00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	Free	17.5%	kg	651.3424
5206.25	00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	17.5%	kg	651.3425
		- Multiple (folded) or cabled yarn, of uncombed fibres:			17.5%		
5206.31	00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	17.5%	kg	651.3431
5206.32	00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	Free	17.5%	kg	651.3432
5206.33	00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Free	17.5%	kg	651.3433
5206.34	00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	Free	17.5%	kg	651.3434
5206.35	00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	17.5%	kg	651.3435
		- Multiple (folded) or cabled yarn, of combed fibres:					
5206.41	00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	17.5%	kg	651.3441
5206.42	00	- - Measuring per single yarn less than 714.29 decitex but not less	5%	Free	17.5%	kg	651.3442
5206.43	00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	Free	17.5%	kg	651.3443
5206.44	00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	Free	17.5%	kg	651.3444

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5206.45	00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	17.5%	kg	651.3445
52.07		**Cotton yarn (other than sewing thread) put up for retail sale.**					
5207.10	00	- Containing 85% or more by weight of cotton	5%	Free	17.5%	kg	651.31
5207.90	00	- Other	5%	Free	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/m².**					
		- Unbleached:					
		- - Plain weave, weighing not more than 100 g/m^2:					
5208.11	10	- - - Of Sea Island cotton	5%	Free	17.5%	kg/m^2	652.211
5208.11	90	- - - Other	5%	Free	17.5%	kg/m^2	652.212
		- - Plain weave, weighing more than 100 g/m^2:					
5208.12	10	- - - Of Sea Island cotton	5%	Free	17.5%	kg/m^2	652.213
5208.12	90	- - - Other	5%	Free	17.5%	kg/m^2	652.214
5208.13	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.215
5208.19	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.219
		- Bleached:					
		- - Plain weave, weighing not more than 100 g/m^2:					
5208.21	10	- - - Of Sea Island cotton	5%	Free	17.5%	kg/m^2	652.311
5208.21	90	- - - Other	5%	Free	17.5%	kg/m^2	652.312
		- - Plain weave, weighing more than 100 g/m^2:					
5208.22	10	- - - Of Sea Island cotton	5%	Free		kg/m^2	652.313
5208.22	90	- - - Other	5%	Free		kg/m^2	652.314
5208.23	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free		kg/m^2	652.315
5208.29	00	- - Other fabrics	5%	Free		kg/m^2	652.319
		- Dyed:					
5208.31	00	- - Plain weave, weighing not more than 100 g/m^2	5%	Free	17.5%	kg/m^2	652.321
5208.32	00	- - Plain weave, weighing more than 100 g/m^2	5%	Free	17.5%	kg/m^2	652.322
5208.33	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.323
5208.39	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.329
		- Of yarns of different colours:					
5208.41	00	- - Plain weave, weighing not more than 100 g/m^2	5%	Free	17.5%	kg/m^2	652.331
5208.42	00	- - Plain weave, weighing more than 100 g/m^2	5%	Free	17.5%	kg/m^2	652.332

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5208.43	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.333
5208.49	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.339
		- Printed:					
5208.51	00	- - Plain weave, weighing not more than 100 g/m^2	5%	Free	17.5%	kg/m^2	652.341
5208.52	00	- - Plain weave, weighing more than 100 g/m^2	5%	Free	17.5%	kg/m^2	652.342
5208.59	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.349
52.09		**Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².**					
		- Unbleached:					
		- - Plain weave:					
5209.11	10	- - - Of Sea Island cotton	5%	Free	17.5%	kg/m^2	652.221
5209.11	90	- - - Other	5%	Free	17.5%	kg/m^2	652.222
5209.12	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.223
5209.19	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.229
		- Bleached:					
		- - Plain weave:					
5209.21	10	- - - Of Sea Island cotton	5%	Free	17.5%	kg/m^2	652.411
5209.21	90	- - - Other	5%	Free	17.5%	kg/m^2	652.412
5209.22	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.413
5209.29	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.419
		- Dyed:					
5209.31	00	- - Plain weave	5%	Free	17.5%	kg/m^2	651.421
5209.32	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.422
5209.39	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.429
		- Of yarns of different colours:					
5209.41	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.441
5209.42	00	- - Denim	5%	Free	17.5%	kg/m^2	652.43
5209.43	00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.442
5209.49	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.449
		- Printed:					
5209.51	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.451
5209.52	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.452
5209.59	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	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/m².**					
		- Unbleached:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5210.11	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.231
5210.19	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.239
		- Bleached:					
5210.21	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.511
5210.29	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.519
		- Dyed:					
5210.31	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.521
5210.32	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.522
5210.39	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.529
		- Of yarns of different colours:					
5210.41	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.531
5210.49	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.539
		- Printed:					
5210.51	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.541
5210.59	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.549
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	- - Plain weave	5%	Free	17.5%	kg/m^2	652.241
5211.12	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.242
5211.19	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.249
5211.20	00	- Bleached	5%	Free	17.5%	kg/m^2	652.61
		- Dyed:					
5211.31	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.621
5211.32	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.622
5211.39	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.629
		- Of yarns of different colours:					
5211.41	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.641
5211.42	00	- - Denim	5%	Free	17.5%	kg/m^2	652.63
5211.43	00	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.642
5211.49	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.649
		- Printed:					
5211.51	00	- - Plain weave	5%	Free	17.5%	kg/m^2	652.651
5211.52	00	- - 3-thread or 4-thread twill, including cross twill	5%	Free	17.5%	kg/m^2	652.652
5211.59	00	- - Other fabrics	5%	Free	17.5%	kg/m^2	652.659
52.12		**Other woven fabrics of cotton.**					
		- Weighing not more than 200 g/m^2:					
5212.11	00	- - Unbleached	5%	Free	17.5%	kg/m^2	652.25
5212.12	00	- - Bleached	5%	Free	17.5%	kg/m^2	652.91
5212.13	00	- - Dyed	5%	Free	17.5%	kg/m^2	652.92

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5212.14	00	- - Of yarns of different colours	5%	Free	17.5%	kg/m^2	652.93
5212.15	00	- - Printed	5%	Free	17.5%	kg/m^2	652.94
		- Weighing more than 200 g/m^2:					
5212.21	00	- - Unbleached	5%	Free	17.5%	kg/m^2	652.26
5212.22	00	- - Bleached	5%	Free	17.5%	kg/m^2	652.95
5212.23	00	- - Dyed	5%	Free	17.5%	kg/m^2	652.96
5212.24	00	- - Of yarns of different colours	5%	Free	17.5%	kg/m^2	652.97
5212.25	00	- - Printed	5%	Free	17.5%	kg/m^2	652.98

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- Flax, raw or retted	5%	Free	17.5%	kg	265.11
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:					
5301.21	00	- - Broken or scutched	5%	Free	17.5%	kg	265.121
5301.29	00	- - Other	5%	Free	17.5%	kg	265.129
5301.30	00	- Flax tow and waste	5%	Free	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	- True hemp, raw or retted	5%	Free	17.5%	kg	265.21
5302.90	00	- Other	5%	Free	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	- Jute and other textile bast fibres, raw or retted	5%	Free	17.5%	kg	264.1
5303.90	00	- Other	5%	Free	17.5%	kg	264.9
[53.04]		**Deleted**					
5305.00	00	**Coconut, abaca *(Manila hemp or Musa textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).**	5%	Free	17.5%	kg	265.8
53.06		**Flax yarn.**					
5306.10	00	- Single	5%	Free	17.5%	kg	651.961
5306.20	00	- Multiple (folded) or cabled	5%	Free	17.5%	kg	651.962
53.07		**Yarn of jute or of other textile bast fibres of heading 53.03**.					
5307.10	00	- Single	5%	Free	17.5%	kg	651.971
5307.20	00	- Multiple (folded) or cabled	5%	Free	17.5%	kg	651.972
53.08		**Yarn of other vegetable textile fibres; paper yarn**.					
5308.10	00	- Coir yarn	5%	Free	17.5%	kg	651.991

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5308.20	00	- True hemp yarn	5%	Free	17.5%	kg	651.992
5308.90	00	- Other	5%	Free	17.5%	kg	651.999
53.09		**Woven fabrics of flax.**					
		- Containing 85% or more by weight of flax:					
5309.11	00	- - Unbleached or bleached	5%	Free	17.5%	kg/m^2	654.411
5309.19	00	- - Other	5%	Free	17.5%	kg/m^2	654.419
		- Containing less than 85% by weight of flax:					
5309.21	00	- - Unbleached or bleached	5%	Free	17.5%	kg/m^2	654.421
5309.29	00	- - Other	5%	Free	17.5%	kg/m^2	654.429
53.10		**Woven fabrics of jute or of other textile bast fibres of heading 53.03.**					
5310.10	00	- Unbleached	5%	Free	17.5%	kg/m^2	654.51
5310.90	00	- Other	5%	Free	17.5%	kg/m^2	654.59
5311.00	00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn**.	5%	Free	17.5%	kg/m^2	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 headings 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	EPA	VAT	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	- - - Not put up for retail sale	5%	Free	17.5%	kg	651.411
5401.10	20	- - - Put up for retail sale	5%	Free	17.5%	kg	651.412
		- Of artificial filaments:					
5401.20	10	- - - Not put up for retail sale	5%	Free	17.5%	kg	651.421
5401.20	20	- - - Put up for retail sale	5%	Free	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	- - Of aramids	5%	Free	17.5%	kg	652.6211
5402.19	00	- - Other	5%	Free	17.5%	kg	652.6519
5402.20	00	- High tenacity yarn of polyesters, whether or not textured	5%	Free	17.5%	kg	651.622
		- Textured yarn:					
5402.31	00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%	Free	17.5%	kg	651.511
5402.32	00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5%	Free	17.5%	kg	651.512
5402.33	00	- - Of polyesters	5%	Free	17.5%	kg	651.52
5402.34	00	- - Of polypropylene	5%	5%	17.5%	kg	651.591
5402.39	00	- - Other	5%	Free	17.5%	kg	651.599
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:					
5402.44	00	- - Elastomeric	5%	5%	17.5%	kg	651.634
5402.45	00	- - Other, of nylon or other polyamides	5%	5%	17.5%	kg	651.635
5402.46	00	- - Other, of polyesters, partially oriented	5%	5%	17.5%	kg	651.636
5402.47	00	- - Other, of polyesters	5%	5%	17.5%	kg	651.637
5402.48	00	- - Other, of polypropylene	5%	5%	17.5%	kg	651.638
5402.49	00	- - Other	5%	5%	17.5%	kg	651.639
		- Other yarn, single, with a twist exceeding 50 turns per metre:					
5402.51	00	- - Of nylon or other polyamides	5%	Free	17.5%	kg	651.641
5402.52	00	- - Of polyesters	5%	Free	17.5%	kg	651.642
5402.53	00	- - Of polypropylene	5%	5%	17.5%	kg	651.643
5402.59	00	- - Other	5%	Free	17.5%	kg	651.649
		- Other yarn, multiple (folded) or cabled:					
5402.61	00	- - Of nylon or other polyamides	5%	Free	17.5%	kg	651.691
5402.62	00	- - Of polyesters	5%	Free	17.5%	kg	651.692
5402.63	00	- - Of polypropylene	5%	5%	17.5%	kg	651.693

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5402.69	00	- - Other	5%	Free	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	- High tenacity yarn of viscose rayon	5%	Free		kg	651.73
		- Other yarn, single:					
5403.31	00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	Free		kg	651.74
5403.32	00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	5%	Free		kg	651.751
5403.33	00	- - Of cellulose acetate	5%	Free		kg	651.752
5403.39	00	- - Other	5%	Free		kg	651.759
		- Other yarn, multiple (folded) or cabled:					
5403.41	00	- - Of viscose rayon	5%	Free	17.5%	kg	651.761
5403.42	00	- - Of cellulose acetate	5%	Free	17.5%	kg	651.762
5403.49	00	- - Other	5%	Free	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	- - Elastomeric	5%	5%	17.5%	kg	651.8811
5404.12	00	- - Other, of polypropylene	5%	5%	17.5%	kg	651.8812
5404.19	00	- - Other	5%	5%	17.5%	kg	651.8819
5404.90	00	- Other	5%	Free	17.5%	kg	651.889
5405.00	**00**	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.**	5%	Free	17.5%	kg	651.77
5406.00	**00**	**Man-made filament yarn (other than sewing thread), put up for retail sale.**	5%	Free	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	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%	5%	17.5%	kg&m2	653.11
5407.20	00	- Woven fabrics obtained from strip or the like	5%	5%	17.5%	kg&m2	653.12
5407.30	00	- Fabrics specified in Note 9 to Section XI	5%	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	- - Unbleached or bleached	5%	5%	17.5%	kg&m2	653.141
5407.42	00	- - Dyed	5%	5%	17.5%	kg&m2	653.142

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5407.43	00	- - Of yarns of different colours	5%	5%	17.5%	kg&m2	653.143
5407.44	00	- - Printed	5%	5%	17.5%	kg&m2	653.144
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:					
5407.51	00	- - Unbleached or bleached	5%	5%	17.5%	kg&m2	653.151
5407.52	00	- - Dyed	5%	5%	17.5%	kg&m2	653.152
5407.53	00	- - Of yarns of different colours	5%	5%	17.5%	kg&m2	653.153
5407.54	00	- - Printed	5%	5%	17.5%	kg&m2	653.154
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:					
5407.61	00	- - Containing 85% or more by weight of non- textured polyester filaments	5%	5%	17.5%	kg&m2	653.16
5407.69	00	- - Other	5%	5%	17.5%	kg&m2	653.171
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:					
5407.71	00	- - Unbleached or bleached	5%	5%	17.5%	kg&m2	653.172
5407.72	00	- - Dyed	5%	5%	17.5%	kg&m2	653.173
5407.73	00	- - Of yarns of different colours	5%	5%	17.5%	kg&m2	653.174
5407.74	00	- - Printed	5%	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	- - Unbleached or bleached	5%	5%	17.5%	kg&m2	653.181
5407.82	00	- - Dyed	5%	5%	17.5%	kg&m2	653.182
5407.83	00	- - Of yarns of different colours	5%	5%	17.5%	kg&m2	653.183
5407.84	00	- - Printed	5%	5%	17.5%	kg&m2	653.184
		- Other woven fabrics:					
5407.91	00	- - Unbleached or bleached	5%	5%	17.5%	kg&m2	653.191
5407.92	00	- - Dyed	5%	5%	17.5%	kg&m2	653.192
5407.93	00	- - Of yarns of different colours	5%	5%	17.5%	kg&m2	653.193
5407.94	00	- - Printed	5%	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	- Woven fabrics obtained from high tenacity yarn of viscose rayon	5%	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	- - Unbleached or bleached	5%	5%	17.5%	kg&m2	653.521
5408.22	00	- - Dyed	%	%	17.5%	kg&m2	653.522
5408.23	00	- - Of yarns of different colours	5%	5%	17.5%	kg&m2	653.523
5408.24	00	- - Printed	5%	5%	17.5%	kg&m2	653.524
		- Other woven fabrics:					
5408.31	00	- - Unbleached or bleached	5%	5%	17.5%	kg&m2	653.591

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5408.32	00	- - Dyed	5%	5%	17.5%	kg&m2	653.592
5408.33	00	- - Of yarns of different colours	5%	5%	17.5%	kg&m2	653.593
5408.34	00	- - Printed	5%	5%	17.5%	kg&m2	653.594

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

1. 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	EPA	VAT	UNIT	SITC REV 4
55.01		**Synthetic filament tow.**					
		- Of nylon or other polyamides:					
5501.11	00	-- Of aramids	5%	5%		kg	266.611
5501.19	00	-- Other	5%	5%		kg	266.612
5501.20	00	- Of polyesters	5%	Free		kg	266.62
5501.30	00	- Acrylic or modacrylic	5%	Free		kg	266.63
5501.40	00	- Of polypropylene	5%	5%		kg	266.691
5501.90	00	- Other	5%	Free		kg	266.699
55.02		**Artificial filament tow.**					
5502.10	00	- Of cellulose acetate	5%	Free	17.5%	kg	267.121
5502.90	00	- Other	5%	Free	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	- - Of aramids	5%	Free	17.5%	kg	266.511
5503.19	00	- - Other	5%	Free	17.5%	kg	266.519
5503.20	00	- Of polyesters	5%	Free	17.5%	kg	266.52
5503.30	00	- Acrylic or modacrylic	5%	Free	17.5%	kg	266.53
5503.40	00	- Of polypropylene	5%	Free	17.5%	kg	266.591
5503.90	00	- Other	5%	Free	17.5%	kg	266.599
55.04		**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**					
5504.10	00	- Of viscose rayon	5%	Free	17.5%	kg	267.111
5504.90	00	- Other	5%	Free	17.5%	kg	267.119
55.05		**Waste (including noils, yarn waste and garneted stock) of man-made fibres.**					
5505.10	00	- Of synthetic fibres	5%	Free	17.5%	kg	267.21
5505.20	00	- Of artificial fibres	5%	Free	17.5%	kg	267.22
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spinning.**					
5506.10	00	- Of nylon or other polyamides	5%	Free	17.5%	kg	266.71
5506.20	00	- Of polyesters	5%	Free	17.5%	kg	266.72
5506.30	00	- Acrylic or modacrylic	5%	Free	17.5%	kg	266.73
5506.40	00	- Of polypropylene	5%	5%	17.5%	kg	266.791
5506.90	00	- Other	5%	Free	17.5%	kg	266.79
5507.00	**00**	**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	5%	Free	17.5%	kg	267.13
55.08		**Sewing thread of man-made staple fibres, whether or not put up for retail sale.**					
		- Of synthetic staple fibres:					
5508.10	10	- - - Not put up for retail sale	5%	Free	17.5%	kg	651.431

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5508.10	20	- - - Put up for retail sale	5%	Free	17.5%	kg	651.432
		- Of artificial staple fibres:					
5508.20	10	- - - Not put up for retail sale	5%	Free	17.5%	kg	651.441
5508.20	20	- - - Put up for retail sale	5%	Free	17.5%	kg	651.442
55.09		**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.**					
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:					
5509.11	00	- - Single yarn	5%	Free	17.5%	kg	651.821
5509.12	00	- - Multiple (folded) or cabled yarn	5%	Free	17.5%	kg	651.822
		- Containing 85% or more by weight of polyester staple fibres:					
5509.21	00	- - Single yarn	5%	Free	17.5%	kg	651.823
5509.22	00	- - Multiple (folded) or cabled yarn	5%	Free	17.5%	kg	651.824
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:					
5509.31	00	- - Single yarn	5%	Free	17.5%	kg	651.825
5509.32	00	- - Multiple (folded) or cabled yarn	5%	Free	17.5%	kg	651.826
		- Other yarn, containing 85% or more by weight of synthetic staple fibres:					
5509.41	00	- - Single yarn	5%	Free	17.5%	kg	651.827
5509.42	00	- - Multiple (folded) or cabled yarn	5%	Free	17.5%	kg	651.828
		- Other yarn, of polyester staple fibres:					
5509.51	00	- - Mixed mainly or solely with artificial staple fibres	5%	Free	17.5%	kg	651.8411
5509.52	00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	17.5%	kg	651.8412
5509.53	00	- - Mixed mainly or solely with cotton	5%	Free	17.5%	kg	651.8413
5509.59	00	- - Other	5%	Free	17.5%	kg	651.8419
		- Other yarn, of acrylic or modacrylic staple fibres:					
5509.61	00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	17.5%	kg	651.8421
5509.62	00	- - Mixed mainly or solely with cotton	5%	Free	17.5%	kg	651.8422
5509.69	00	- - Other	5%	Free	17.5%	kg	651.8429
		- Other yarn:					
5509.91	00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	17.5%	kg	651.84691
5509.92	00	- - Mixed mainly or solely with cotton	5%	Free	17.5%	kg	651.8492
5509.99	00	- - Other	5%	Free	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	- - Single yarn	5%	Free	17.5%	kg	651.861
5510.12	00	- - Multiple (folded) or cabled yarn	5%	Free	17.5%	kg	651.862

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5510.20	00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5%	Free	17.5%	kg	651.871
5510.30	00	- Other yarn, mixed mainly or solely with cotton	5%	Free	17.5%	kg	651.872
5510.90	00	- Other yarn	5%	Free	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	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	5%	Free	17.5%	kg	651.81
5511.20	00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	Free	17.5%	kg	651.83
5511.30	00	- Of artificial staple fibres	5%	Free	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	- - Unbleached or bleached	5%	Free	17.5%	kg&m2	653.211
5512.19	00	- - Other	5%	Free	17.5%	kg&m2	653.219
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:					
5512.21	00	- - Unbleached or bleached	5%	Free	17.5%	kg&m2	653.251
5512.29	00	- - Other	5%	Free	17.5%	kg&m2	653.259
		- Other:					
5512.91	00	- - Unbleached or bleached	5%	Free	17.5%	kg&m2	653.291
5512.99	00	- - Other	5%	Free	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	- - Of polyester staple fibres, plain weave	5%	Free	17.5%	kg&m2	653.311
5513.12	00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Free	17.5%	kg&m2	653.312
5513.13	00	- - Other woven fabrics of polyester staple fibres	5%	Free	17.5%	kg&m2	653.313
5513.19	00	- - Other woven fabrics	5%	Free	17.5%	kg&m2	653.321
		- Dyed:					
5513.21	00	- - Of polyester staple fibres, plain weave	5%	Free	17.5%	kg&m2	653.314
5513.23	00	- - Other woven fabrics of polyester staple fibres	5%	Free	17.5%	kg&m2	653.316
5513.29	00	- - Other woven fabrics	5%	Free	17.5%	kg&m2	653.322
		- Of yarns of different colours:					
5513.31	00	- - Of polyester staple fibres, plain weave	5%	Free	17.5%	kg&m2	653.317
5513.39	00	- - Other woven fabrics	5%	Free	17.5%	kg&m2	653.323
		- Printed:					
5513.41	00	- - Of polyester staple fibres, plain weave	5%	Free	17.5%	kg&m2	653.3192

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5513.49	00	- - Other woven fabrics	5%	Free	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	- - Of polyester staple fibres, plain weave	5%	Free	17.5%	kg&m2	653.331
5514.12	00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Free	17.5%	kg&m2	653.332
5514.19	00	- - Other woven fabrics	5%	Free	17.5%	kg&m2	653.341
		- Dyed:					
5514.21	00	- - Of polyester staple fibres, plain weave	5%	Free	17.5%	kg&m2	653.334
5514.22	00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Free	17.5%	kg&m2	653.335
5514.23	00	- - Other woven fabrics of polyester staple fibres	5%	Free	17.5%	kg&m2	653.336
5514.29	00	- - Other woven fabrics	5%	Free	17.5%	kg&m2	653.342
5514.30	00	- Of yarns of different colours	5%	5%	17.5%	kg&m2	653.35
		- Printed:					
5514.41	00	- - Of polyester staple fibres, plain weave	5%	Free	17.5%	kg&m2	653.337
5514.42	00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	Free	17.5%	kg&m2	653.338
5514.43	00	- - Other woven fabrics of polyester staple fibres	5%	Free	17.5%	kg&m2	653.3399
5514.49	00	- - Other woven fabrics	5%	Free	17.5%	kg&m2	653.349
55.15		**Other woven fabrics of synthetic staple fibres.**					
		- Of polyester staple fibres:					
5515.11	00	- - Mixed mainly or solely with viscose rayon stable fibres	5%	Free		kg&m2	653.431
5515.12	00	- - Mixed mainly or solely with man-made filaments	5%	Free		kg&m2	653.421
5515.13	00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free		kg&m2	653.411
5515.19	00	- - Other	5%	Free		kg&m2	653.432
		- Of acrylic or modacrylic staple fibres:					
5515.21	00	- - Mixed mainly or solely with man-made filaments	5%	Free	17.5%	kg&m2	653.422
5515.22	00	- - Mixed mainly or solely with wool or fine animal hair	5%	Free	17.5%	kg&m2	653.412
5515.29	00	- - Other	5%	Free	17.5%	kg&m2	653.433
		- Other woven fabrics:					
5515.91	00	- - Mixed mainly or solely with man-made filaments	5%	Free	17.5%	kg&m2	653.423
5515.99	00	- - Other	5%	Free	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	- - Unbleached or bleached	5%	Free	17.5%	kg&m2	653.61
5516.12	00	- - Dyed	5%	Free	17.5%	kg&m2	653.62

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5516.13	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m2	653.63
5516.14	00	- - Printed	5%	Free	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	- - Unbleached or bleached	5%	Free	17.5%	kg&m2	653.831
5516.22	00	- - Dyed	5%	Free	17.5%	kg&m2	653.832
5516.23	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m2	653.833
5516.24	00	- - Printed	5%	Free	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	- - Unbleached or bleached	5%	Free	17.5%	kg&m2	653.821
5516.32	00	- - Dyed	5%	Free	17.5%	kg&m2	653.822
5516.33	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m2	653.823
5516.34	00	- - Printed	5%	Free	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	- - Unbleached or bleached	5%	Free	17.5%	kg&m2	653.811
5516.42	00	- - Dyed	5%	Free	17.5%	kg&m2	653.812
5516.43	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m2	653.813
5516.44	00	- - Printed	5%	Free	17.5%	kg&m2	653.814
		- Other:					
5516.91	00	- - Unbleached or bleached	5%	Free	17.5%	kg&m2	653.891
5516.92	00	- - Dyed	5%	Free	17.5%	kg&m2	653.892
5516.93	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m2	653.893
5516.94	00	- - Printed	5%	Free	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 (diapers) and napkin liners 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	EPA	VAT	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:					
		- - Of cotton:					
5601.21	10	- - - Wadding for use in the manufacture of sanitary towels and tampons	5%	Free	17.5%	kg&m^3	657.7121
5601.21	20	- - - Rolls of wadding for cigarette filter tips	5%	Free	17.5%	kg&m^3	657.7122
5601.21	30	- - - Articles of wadding	20%	20%	17.5%	kg&m^3	657.7123
5601.21	90	- - - Other	5%	Free	17.5%	kg&m^3	657.7129
		- - Of man-made fibres:					
5601.22	10	- - - Wadding for use in the manufacture of sanitary towels and tampons	5%	Free	17.5%	kg&m^3	657.7131
5601.22	20	- - - Rolls of wadding for cigarette filter tips	5%	Free	17.5%	kg&m^3	657.7132
5601.22	30	- - - Articles of wadding	20%	20%	17.5%	kg&m^3	657.7133
5601.22	90	- - - Other	5%	Free	17.5%	kg&m^3	657.7139
		- - Other:					
5601.29	10	- - - Wadding for use in the manufacture of sanitary towels and tampons	5%	Free	17.5%	kg&m^3	657.7141
5601.29	20	- - - Rolls of wadding for cigarette filter tips	5%	Free	17.5%	kg&m^3	657.7142
5601.29	30	- - - Articles of wadding	20%	20%	17.5%	kg&m^3	657.7143
5601.29	90	- - - Other	5%	Free	17.5%	kg&m^3	657.7149
5601.30	00	- Textile flock and dust and mill neps	5%	Free	17.5%	kg&m^3	657.719
56.02		**Felt, whether or not impregnated, coated, covered or laminated.**					
5602.10	00	- Needleloom felt and stitch-bonded fibre fabrics	5%	Free	17.5%	kg&m^3	657.11
		- Other felt, not impregnated, coated, covered or laminated:					
5602.21	00	- - Of wool or fine animal hair	5%	Free	17.5%	kg&m^3	657.121
5602.29	00	- - Of other textile materials	5%	Free	17.5%	kg&m^3	657.129
5602.90	00	- Other	5%	Free	17.5%	kg&m^3	657.19
56.03		**Nonwovens, whether or not impregnated, coated, covered or laminated.**					
		- Of man-made filaments:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5603.11	00	- - Weighing not more than 25 g/m^2	5%	Free	17.5%	kg&m^3	657.21
5603.12	00	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%	Free	17.5%	kg&m^3	657.22
5603.13	00	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	5%	Free	17.5%	kg&m^3	657.23
5603.14	00	- - Weighing more than 150 g/m^2	5%	Free	17.5%	kg&m^3	657.24
		- Other:			17.5%		
5603.91	00	- - Weighing not more than 25 g/m^2	5%	Free	17.5%	kg&m^3	657.25
5603.92	00	- - Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%	Free	17.5%	kg&m^3	657.26
5603.93	00	- - Weighing more than 70 g/m^2 but not more than 150 g/m^2	5%	Free	17.5%	kg&m^3	657.27
5603.94	00	- - Weighing more than 150 g/m^2	5%	Free	17.5%	kg&m^3	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	- Rubber thread and cord, textile covered	5%	Free	17.5%	kg&m^3	657.81
5604.90	00	- Other	5%	Free	17.5%	kg&m^3	657.89
5605.00	00	**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%	Free	17.5%	kg&m^3	651.91
5606.00	00	**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%	Free	17.5%	kg&m^3	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	- - Binder or baler twine	15%	Free	17.5%	kg&m^3	657.5111
		- - Other:					
5607.29	10	- - - Other twine and ropes	15%	15%	17.5%	kg&m^3	657.5112
5607.29	90	- - - Other	5%	Free	17.5%	kg&m^3	657.5119
		- Of polyethylene or polypropylene:					
5607.41	00	- - Binder or baler twine	15%	15%	17.5%	kg&m^3	657.5121

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Other:					
5607.49	10	- - - Twine and ropes	15%	15%	17.5%	kg&m^3	657.5122
5607.49	90	- - - Other	5%	Free	17.5%	kg&m^3	657.5129
		- Of other synthetic fibres:					
5607.50	10	- - - Twine and ropes	15%	15%	17.5%	kg&m^3	657.5131
5607.50	90	- - - Other	5%	Free	17.5%	kg&m^3	657.5139
		- Other:					
5607.90	10	- - - Of jute	15%	15%	17.5%	kg&m^3	657.5194
5607.90	90	- - - Other	5%	Free	17.5%	kg&m^3	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	- - Made up fishing nets	5%	Free	17.5%	kg&m^3	657.521
		- - Other:					
5608.19	10	- - - Net shopping bags	20%	20%	17.5%	kg&m^3	657.522
5608.19	90	- - - Other	5%	Free	17.5%	kg&m^3	657.523
		- Other:					
5608.90	10	- - - Made up fishing nets	5%	Free	17.5%	kg&m^3	657.524
5608.90	20	- - - Net shopping bags	20%	20%	17.5%	kg&m^3	657.525
5608.90	90	- - - Other	5%	Free	17.5%	kg&m^3	657.529
5609.00	00	**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%	Free	17.5%	kg&m^3	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	EPA	VAT	UNIT	SITC REV 4
57.01		**Carpets and other textile floor coverings, knotted, whether or not made up.**					
5701.10	00	- Of wool or fine animal hair	20%	Free	17.5%	kg&m2	659.21
5701.90	00	- Of other textile materials	20%	Free	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	- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	20%	Free	17.5%	kg&m2	659.3
5702.20	00	- Floor coverings of coconut fibres (coir)	20%	Free	17.5%	kg&m2	659.591
		- Other, of pile construction, not made up:					
5702.31	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&m2	659.511
5702.32	00	- - Of man-made textile materials	20%	Free	17.5%	kg&m2	659.521
5702.39	00	- - Of other textile materials	20%	Free	17.5%	kg&m2	659.592
		- Other, of pile construction, made up:					
5702.41	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&m2	659.512
5702.42	00	- - Of man-made textile materials	20%	Free	17.5%	kg&m2	659.522
5702.49	00	- - Of other textile materials	20%	Free	17.5%	kg&m2	659.593
5702.50	00	- Other, not of pile construction, not made up	20%	20%	17.5%	kg&m2	659.53
		- Other, not of pile construction, made up:					
5702.91	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&m2	659.519
5702.92	00	- - Of man-made textile materials	20%	Free	17.5%	kg&m2	659.529
5702.99	00	- - Of other textile materials	20%	Free	17.5%	kg&m2	659.599
57.03		**Carpets and other textile floor coverings (including turf), tufted, whether or not made up.**					
5703.10	00	- Of wool or fine animal hair	20%	Free	17.5%	kg&m2	659.41
		- Of nylon or other polyamides:					
5703.21	00	--Turf	20%	Free	17.5%	kg&m2	659.421
5703.29	00	--Other	20%	20%	17.5%	kg&m2	659.429
		- Of other man-made textile materials:					
5703.31	00	--Turf	20%	20%	17.5%	kg&m2	659.431
5703.39	00	--Other	20%	20%	17.5%	kg&m2	659.439
5703.90	00	- Of other textile materials	20%	Free	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	- Tiles, having a maximum surface area of 0.3 m^2	20%	Free	17.5%	kg&m2	659.611
5704.20	00	- Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1 m^2	20%	20%	17.5%	kg&m2	659.612
5704.90	00	- Other	20%	Free	17.5%	kg&m2	659.619
5705.00	**00**	**Other carpets and other textile floor coverings, whether or not made up.**	20%	Free	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 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 58.03 "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.

5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:

   (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with 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	EPA	VAT	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	- Of wool or fine animal hair	5%	Free	17.5%	kg&m^2	654.35
		- Of cotton:					
5801.21	00	- - Uncut weft pile fabrics	5%	Free	17.5%	kg&m^2	652.141
5801.22	00	- - Cut corduroy	5%	Free	17.5%	kg&m^2	652.151
5801.23	00	- - Other weft pile fabrics	5%	Free	17.5%	kg&m^2	652.152
5801.26	00	- - Chenille fabrics	5%	Free	17.5%	kg&m^2	652.154
5801.27	00	- - Warp pile fabrics	5%	5%	17.5%	kg&m^2	652.155
		- Of man-made fibres:					
5801.31	00	- - Uncut weft pile fabrics	5%	Free	17.5%	kg&m^2	653.911
5801.32	00	- - Cut corduroy	5%	Free	17.5%	kg&m^2	653.931
5801.33	00	- - Other weft pile fabrics	5%	Free	17.5%	kg&m^2	653.932
5801.36	00	- - Chenille fabrics	5%	Free	17.5%	kg&m^2	653.934
5801.37	00	- - Warp pile fabrics	5%	5%	17.5%	kg&m^2	653.935
5801.90	00	- Of other textile materials	5%	Free	17.5%	kg&m^2	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.**					
5802.10		- Terry towelling and similar woven terry fabrics, of cotton	5%	5%	17.5%	kg&m2	652.12
5802.20	00	- Terry towelling and similar woven terry fabrics, of other textile materials	5%	Free	17.5%	kg&m^2	654.96
5802.30	00	- Tufted textile fabrics	5%	Free	17.5%	kg&m^2	654.97
5803.00	00	**Gauze, other than narrow fabrics of heading 58.06.**	5%	Free	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	- Tulles and other net fabrics	5%	Free	17.5%	kg&m^2	656.41
		- Mechanically made lace:					
5804.21	00	- - Of man-made fibres	5%	Free	17.5%	kg	656.421
5804.29	00	- - Of other textile materials	5%	Free	17.5%	kg	656.422
5804.30	00	- Hand-made lace	5%	Free	17.5%	kg	656.43
5805.00	00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.**	5%	Free	17.5%	kg&m^2	658.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%	Free	17.5%	kg&m^2	656.11
5806.20	00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	Free	17.5%	kg&m^2	656.12
		- Other woven fabrics:					
5806.31	00	- - Of cotton	5%	Free	17.5%	kg&m^2	656.131
5806.32	00	- - Of man-made fibres	5%	Free	17.5%	kg&m^2	656.132
5806.39	00	- - Of other textile materials	5%	Free	17.5%	kg&m^2	656.133
5806.40	00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	Free	17.5%	kg&m^2	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	- Woven	15%	Free	17.5%	kg	656.21
5807.90	00	- Other	15%	Free	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	- Braids in the piece	5%	Free	17.5%	kg	656.321
5808.90	00	- Other	5%	Free	17.5%	kg	656.329
5809.00	00	**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%	Free	17.5%	kg&m^2	654.91
58.10		**Embroidery in the piece, in strips or in motifs.**					
5810.10	00	- Embroidery without visible ground	5%	Free	17.5%	kg	656.51
		- Other embroidery:					
5810.91	00	- - Of cotton	5%	Free	17.5%	kg	656.591
5810.92	00	- - Of man-made fibres	5%	Free	17.5%	kg	656.592
5810.99	00	- - Of other textile materials	5%	Free	17.5%	kg	656.599
5811.00	00	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.**	5%	Free	17.5%	kg&m^2	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 15^0C and 30^OC (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 59.03, “textile fabrics laminated with plastics” means

products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

4. For the purposes of heading 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).

5. 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 strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

6. 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).

7. 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).

8. 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) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(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	EPA	VAT	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	- Textile fabrics coated with gum or amylaceous substances, of a kind used for	5%	5%	17.5%	kg	657.311
5901.90	00	- Other	5%	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	- Of nylon or other polyamides	5%	5%	17.5%	kg	657.931
5902.20	00	- Of polyesters	5%	5%	17.5%	kg	657.932
5902.90	00	- Other	5%	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	- With poly (vinyl chloride)	5%	5%	17.5%	kg	657.321
5903.20	00	- With polyurethane	5%	5%	17.5%	kg	657.322
5903.90	00	- Other	5%	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	- Linoleum	20%	Free	17.5%	kg&m^2	659.11
5904.90	00	- Other	20%	Free	17.5%	kg&m^2	659.19
5905.00	00	**Textile wall coverings.**	5%	Free	17.5%	kg&m^2	657.35
59.06		**Rubberised textile fabrics, other than those of heading 59.02.**					
5906.10	00	- Adhesive tape of a width not exceeding 20 cm	5%	Free	17.5%	kg	657.331
		- Other:					
5906.91	00	- - Knitted or crocheted	5%	Free	17.5%	kg&m^2	657.332
5906.99	00	- - Other	5%	Free	17.5%	kg	657.339
5907.00	**00**	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.**	**5%**	**Free**	17.5%	**kg**	**657.34**

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
5908.00	**00**	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.**	**5%**	**Free**	17.5%	**kg**	**657.72**
5909.00	00	**Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.**	5%	Free	17.5%	kg	657.91
5910.00	00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or**	5%	Free	17.5%	kg	657.92
59.11		**Textile products and articles, for technical uses, specified in Note 8 to this Chapter.**					
5911.10	00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%	Free	17.5%	kg	657.735
5911.20	00	- Bolting cloth, whether or not made up	5%	Free	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-					
5911.31	00	- - Weighing less than 650 g/m^2	5%	Free	17.5%	kg	657.732
5911.32	00	- - Weighing 650 g/m^2 or more	5%	Free	17.5%	kg	657.733
5911.40	00	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	5%	Free	17.5%	kg	657.734
5911.90	00	- Other	5%	Free	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/cm^2 and not more than 100 holes/cm^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	RIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
60.01		**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**					
6001.10	00	- "Long pile" fabrics	5%	Free	17.5%	kg&m^2	655.11
		- Looped pile fabrics:					
6001.21	00	- - Of cotton	5%	Free	17.5%	kg&m^2	655.121
6001.22	00	- - Of man-made fibres	5%	Free	17.5%	kg&m^2	655.122
6001.29	00	- - Of other textile materials	5%	Free	17.5%	kg&m^2	655.129
		- Other:					
6001.91	00	- - Of cotton	5%	Free	17.5%	kg&m^2	655.191
6001.92	00	- - Of man-made fibres	5%	Free	17.5%	kg&m^2	655.192
6001.99	00	- - Of other textile materials	5%	Free	17.5%	kg&m^2	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	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	Free	17.5%	kg&m^2	655.213
6002.90	00	- Other	5%	Free	17.5%	kg&m^2	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	- Of wool or fine animal hair	5%	Free	17.5%	kg&m^2	655.215
6003.20	00	- Of cotton	5%	Free	17.5%	kg&m^2	655.216
6003.30	00	- Of synthetic fibres	5%	Free	17.5%	kg&m^2	655.217
6003.40	00	- Of artificial fibres	5%	Free	17.5%	kg&m^2	655.218
6003.90	00	- Other	5%	Free	17.5%	kg&m^2	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	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	5%	Free	17.5%	kg&m^2	655.221
6004.90	00	- Other	5%	Free	17.5%	kg&m^2	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	- - Unbleached or bleached	5%	Free	17.5%	kg&m^2	655.2312
6005.22	00	- - Dyed	5%	Free	17.5%	kg&m^2	655.2322
6005.23	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m^2	655.2323
6005.24	00	- - Printed	5%	Free	17.5%	kg&m^2	655.2324

HS	CET	RIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Of synthetic fibres:					
6005.35	00	- - Fabrics specified in Subheading Note 1 to this Chapter	5%	5%	17.5%	kg&m^2	655.2341
6005.36	00	- - Other, unbleached or bleached	5%	5%	17.5%	kg&m^2	655.2342
6005.37	00	- - Other, dyed	5%	5%	17.5%	kg&m^2	655.2343
6005.38	00	- - Other, of yarns of different colours	5%	5%	17.5%	kg&m^2	655.2344
6005.39	00	- - Other, printed	5%	5%	17.5%	kg&m^2	655.2349
		- Of artificial fibres:					
6005.41	00	- - Unbleached or bleached.	5%	Free	17.5%	kg&m^2	655.2335
6005.42	00	- - Dyed	5%	Free	17.5%	kg&m^2	655.2336
6005.43	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m^2	655.2337
6005.44	00	- - Printed	5%	Free	17.5%	kg&m^2	655.2338
6005.90	00	- Other	5%	Free	17.5%	kg&m^2	655.2339
60.06		**Other knitted or crocheted fabrics.**					
6006.10	00	- Of wool or fine animal hair	5%	Free	17.5%	kg&m^2	655.291
		- Of cotton:					
6006.21	00	- - Unbleached or bleached	5%	Free	17.5%	kg&m^2	655.2921
6006.22	00	- - Dyed	5%	Free	17.5%	kg&m^2	655.2922
6006.23	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m^2	655.2923
6006.24	00	- - Printed	5%	Free	17.5%	kg&m^2	655.2924
		- Of synthetic fibres:					
6006.31	00	- - Unbleached or bleached	5%	Free	17.5%	kg&m^2	655.2931
6006.32	00	- - Dyed	5%	Free	17.5%	kg&m^2	655.2932
6006.33	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m^2	655.2933
6006.34	00	- - Printed	5%	Free	17.5%	kg&m^2	655.2934
		- Of artificial fibres:					
6006.41	00	- - Unbleached or bleached	5%	Free	17.5%	kg&m^2	655.2935
6006.42	00	- - Dyed	5%	Free	17.5%	kg&m^2	655.2936
6006.43	00	- - Of yarns of different colours	5%	Free	17.5%	kg&m^2	655.2937
6006.44	00	- - Printed	5%	Free	17.5%	kg&m^2	655.2938
6006.90	00	- Other	5%	Free	17.5%	kg&m^2	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 6l.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. Heading 61.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

5. Heading 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	EPA	VAT	UNIT	SITC REV 4
61.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.**					
6101.20	00	- Of cotton	20%	Free	17.5%	kg&u	843.12
6101.30	00	- Of man-made fibres	20%	Free	17.5%	kg&u	843.13
6101.90	00	- Of other textile materials	20%	Free	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	- Of wool or fine animal hair	20%	Free	17.5%	kg&u	844.11
6102.20	00	- Of cotton	20%	Free	17.5%	kg&u	844.12
6102.30	00	- Of man-made fibres	20%	Free	17.5%	kg&u	844.13
6102.90	00	- Of other textile materials	20%	Free	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.**					
		- Suits:					
6103.10	10	- Shirt-Jac Suits	20%	20%	17.5%	Kg&u	843.211
6103.10	90	- Other	20%	20%	17.5%	kg&u	843.219
		- Ensembles:					
6103.22	00	- - Of cotton	20%	Free	17.5%	kg&u	843.222
6103.23	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	843.223
6103.29	00	- - Of other textile materials	20%	Free	17.5%	kg&u	843.229
		- Jackets and blazers:					
		- - Of wool or fine animal hair:					
6103.31	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	843.231
6103.31	90	- - - Other	20%	Free	17.5%	kg&u	843.232
		- - Of cotton:					
6103.32	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	843.233
6103.32	90	- - - Other	20%	Free	17.5%	kg&u	843.234
		- - Of synthetic fibres:					
6103.33	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	843.235
6103.33	90	- - - Other	20%	Free	17.5%	kg&u	843.236
		- - Of other textile materials:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6103.39	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	843.237
6103.39	90	- - - Other	20%	Free	17.5%	kg&u	843.239
		- Trousers, bib and brace overalls, breeches and shorts:					
		- - Of wool or fine animal hair:					
6103.41	10	- - - Trousers and shorts	20%	Free	17.5%	kg&u	843.241
6103.41	90	- - - Other	20%	Free	17.5%	kg&u	843.242
		- - Of cotton:					
6103.42	10	- - - Trousers and shorts	20%	Free	17.5%	kg&u	843.243
6103.42	90	- - - Other	20%	Free	17.5%	kg&u	843.244
		- - Of synthetic fibres:					
6103.43	10	- - - Trousers and shorts	20%	Free	17.5%	kg&u	843.245
6103.43	90	- - - Other	20%	Free	17.5%	kg&u	843.246
		- - Of other textile materials:					
6103.49	10	- - - Trousers and shorts	20%	Free	17.5%	kg&u	843.247
6103.49	90	- - - Other	20%	Free	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	- - Of synthetic fibres	20%	Free	17.5%	kg&u	844.213
6104.19	00	- - Of other textile materials	20%	Free	17.5%	kg&u	844.219
		- Ensembles:					
6104.22	00	- - Of cotton	20%	Free	17.5%	kg&u	844.222
6104.23	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	844.223
6104.29	00	- - Of other textile materials					
6104.29	00.10	- - Of wool or fine fine animal hair	20%	Free	17.5%	kg&u	844.229
6104.29	00.90	- - Of other textile materials	20%	Free	17.5%	kg&u	844.229
		- Jackets and blazers:					
		- - Of wool or fine animal hair:					
6104.31	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	844.2311
6104.31	90	- - - Other	20%	Free	17.5%	kg&u	844.2312
		- - Of cotton:					
6104.32	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	844.2321
6104.32	90	- - - Other	20%	Free	17.5%	kg&u	843.2322

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Of synthetic fibres:					
6104.33	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	844.2331
6104.33	90	- - - Other	20%	Free	17.5%	kg&u	844.2332
		- - Of other textile materials:					
6104.39	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	844.2391
6104.39	90	- - - Other	20%	Free	17.5%	kg&u	844.2392
		- Dresses:					
6104.41	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&u	844.241
6104.42	00	- - Of cotton	20%	Free	17.5%	kg&u	844.242
6104.43	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	844.243
6104.44	00	- - Of artificial fibres	20%	Free	17.5%	kg&u	844.244
6104.49	00	- - Of other textile materials	20%	Free	17.5%	kg&u	844.249
		- Skirts and divided skirts:					
6104.51	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&u	844.251
6104.52	00	- - Of cotton	20%	Free	17.5%	kg&u	844.252
6104.53	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	844.253
6104.59	00	- - Of other textile materials	20%	Free	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	00.10	- - - Shorts	20%	Free	17.5%	kg&u	844.261
6104.61	00.90	- - - Other trousers, bib and brace overalls, and breeches	20%	Free	17.5%	kg&u	844.261
6104.62	00	- - Of cotton					
6104.62	00.10	- - -Shorts	20%	Free	17.5%	kg&u	844.262
6104.62	00.90	- - - Other trousers, bib and brace overalls, and breeches	20%	Free	17.5%	kg&u	844.262
6104.63	00	- - Of synthetic fibres					
6104.63	00.10	- - -Shorts	20%	Free	17.5%	kg&u	844.263
6104.63	00.90	- - - Other trousers, bib and brace overalls, and breeches	20%	Free	17.5%	kg&u	844.263
6104.69	00	- - Of other textile materials					
6104.69	00.10	- - - Shorts	20%	Free	17.5%	kg&u	844.269
6104.69	00.90	- - - Other trousers, bib and brace overalls, and breeches	20%	Free	17.5%	kg&u	844.269
61.05		**Men's or boys' shirts, knitted or crocheted.**					
6105.10	00	- Of cotton	20%	Free	17.5%	kg&u	843.71
6105.20	00	- Of man-made fibres	20%	Free	17.5%	kg&u	843.791
6105.90	00	- Of other textile materials	20%	Free	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	- - - Blouses	20%	Free	17.5%	kg&u	844.71
6106.10	20	- - - Shirts	20%	Free	17.5%	kg&u	844.72
		- Of man-made fibres:					
6106.20	10	- - - Blouses	20%	Free	17.5%	kg&u	844.73
6106.20	20	- - - Shirts	20%	Free	17.5%	kg&u	844.74
		- Of other textile materials:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6106.90	10	- - - Blouses	20%	Free	17.5%	kg&u	844.75
6106.90	20	- - - Shirts	20%	Free	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	- - Of cotton	20%	Free	17.5%	kg&u	843.811
6107.12	00	- - Of man-made fibres	20%	Free	17.5%	kg&u	843.812
6107.19	00	- - Of other textile materials	20%	Free	17.5%	kg&u	843.819
		- Nightshirts and pyjamas:					
6107.21	00	- - Of cotton	20%	Free	17.5%	kg&u	843.821
6107.22	00	- - Of man-made fibres	20%	Free	17.5%	kg&u	843.822
6107.29	00	- - Of other textile materials	20%	Free	17.5%	kg&u	843.829
		- Other:					
6107.91	00	- - Of cotton	20%	Free	17.5%	kg&u	843.891
6107.99	00	- - Of other textile materials	20%	Free	17.5%	kg&u	843.899
61.08		**Women's or girls' slips, petticoats, briefs, panties, nightdresses,**					
		- Slips and petticoats:					
6108.11	00	- - Of man-made fibres	20%	20%		kg&u	844.811
6108.19	00	- - Of other textile materials	20%	Free		kg&u	844.819
		- Briefs and panties:					
6108.21	00	- - Of cotton	20%	20%	17.5%	kg&u	844.821
6108.22	00	- - Of man-made fibres	20%	Free	17.5%	kg&u	844.822
6108.29	00	- - Of other textile materials	20%	Free	17.5%	kg&u	844.829
		- Nightdresses and pyjamas:					
6108.31	00	- - Of cotton	20%	Free	17.5%	kg&u	844.831
6108.32	00	- - Of man-made fibres	20%	Free	17.5%	kg&u	844.832
6108.39	00	- - Of other textile materials	20%	Free	17.5%	kg&u	844.839
		- Other:					
		- - Of cotton:					
6108.91	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	Free	17.5%	kg&u	844.891
6108.91	90	- - - Other (see Additional CARICOM Guideline 2)	20%	Free	17.5%	kg&u	844.892
		- - Of man-made fibres:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6108.92	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	Free	17.5%	kg&u	844.893
6108.92	90	- - - Other (see Additional CARICOM Guideline 2)	20%	Free	17.5%	kg&u	844.894
		- - Of other textile materials:					
6108.99	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments	20%	Free	17.5%	kg&u	844.895
6108.99	90	- - - Other (see Additional CARICOM Guideline 2)	20%	Free	17.5%	kg&u	844.899
61.09		**T-shirts, singlets and other vests, knitted or crocheted.**					
		- Of cotton:					
6109.10	10	- - - T-shirts	117%	117%	17.5%	kg&u	845.41
6109.10	20	- - - Singlets and other vests	20%	20%	17.5%	kg&u	845.42
		- Of other textile materials:					
6109.90	10	- - - T-shirts	117%	See table	17.5%	kg&u	845.43
6109.90	20	- - - Singlets and other vests	20%	20%	17.5%	kg&u	845.44
61.10		**Jerseys, pullovers, cardigans, waistcoats and similar**					
		- Of wool or fine animal hair:					
6110.11	00	- - Of wool	20%	Free	17.5%	kg&u	845.311
6110.12	00	- - Of Kashmir (cashmere) goats	20%	Free	17.5%	kg&u	845.312
6110.19	00	- - Other	20%	Free	17.5%	kg&u	845.319
6110.20	00	- Of cotton	20%	20%	17.5%	kg&u	845.32
6110.30	00	- Of man-made fibres	20%	Free	17.5%	kg&u	845.33
6110.90	00	- Of other textile materials	20%	Free	17.5%	kg&u	845.39
61.11		**Babies' garments and clothing accessories, knitted or crocheted.**					
		- Of cotton:					
6111.20	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	Free	17.5%	kg&u	845.123
6111.20	90	- - - Other	20%	Free	17.5%	kg&u	845.124
		- Of synthetic fibres:			17.5%		
6111.30	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	Free	17.5%	kg&u	845.125
6111.30	90	- - - Other	20%	Free	17.5%	kg&u	845.126
		- Of other textile materials:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6111.90	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	Free	17.5%	kg&u	845.127
6111.90	90	- - - Other	20%	Free	17.5%	kg&u	845.129
61.12		**Track suits, ski suits and swimwear, knitted or crocheted.**					
		- Track suits:					
6112.11	00	- - Of cotton	20%	Free	17.5%	kg&u	845.911
6112.12	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	845.912
6112.19	00	- - Of other textile materials	20%	Free	17.5%	kg&u	845.919
6112.20	00	- Ski suits	20%	Free	17.5%	kg&u	845.924
		- Men's or boys' swimwear:					
6112.31	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	845.621
6112.39	00	- - Of other textile materials	20%	Free	17.5%	kg&u	845.629
		- Women's or girls' swimwear:					
6112.41	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	845.641
6112.49	00	- - Of other textile materials	20%	Free	17.5%	kg&u	845.649
6113.00	00	**Garments, made up of knitted or crocheted fabrics of**	20%	Free	17.5%	kg&u	845.24
61.14		**Other garments, knitted or crocheted.**					
6114.20	00	- Of cotton	20%	Free		kg&u	845.992
6114.30	00	- Of man-made fibres	20%	Free		kg&u	845.993
6114.90	00	- Of other textile materials	20%	Free		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	- Graduated compression hosiery (for example, stockings for varicose veins)	20%	20%	17.5%	kg&2u	846.23
		- Other panty hose and tights:					
6115.21	00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	Free	17.5%	kg&2u	846.241
6115.22	00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	Free	17.5%	kg&2u	846.242
6115.29	00	- - Of other textile materials	20%	20%	17.5%	kg&2u	846.249
6115.30	00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	Free	17.5%	kg&2u	846.25
		- Other:					
		- - Of wool or fine animal hair:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6115.94	10	- - - Socks and ankle-socks	20%	20%	17.5%	kg&2u	846.291
6115.94	90	- - - Other	20%	20%	17.5%	kg&2u	846.292
		- - Of cotton:					
6115.95	10	- - - Socks and ankle-socks	20%	20%	17.5%	kg&2u	846.293
6115.95	90	- - - Other	20%	20%	17.5%	kg&2u	846.294
		- - Of synthetic fibres:					
6115.96	10	- - - Socks and ankle-socks	20%	20%	17.5%	kg&2u	846.295
6115.96	90	- - - Other	20%	20%	17.5%	kg&2u	846.296
		- - Of other textile materials:					
6115.99	10	- - - Socks and ankle-socks	20%	20%	17.5%	kg&2u	846.297
6115.99	90	- - - Other	20%	20%	17.5%	kg&2u	846.299
61.16		**Gloves, mittens and mitts, knitted or crocheted.**					
6116.10	00	- Impregnated, coated, covered or laminated with plastics or rubber	20%	Free	17.5%	kg&2u	846.91
		- Other:					
6116.91	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&2u	845.921
6116.92	00	- - Of cotton	20%	Free	17.5%	kg&2u	845.922
6116.93	00	- - Of synthetic fibres	20%	Free	17.5%	kg&2u	845.923
6116.99	00	- - Of other textile materials	20%	Free	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	- Shawls, scarves, mufflers, mantillas, veils and the like	20%	Free	17.5%	kg&u	846.93
		- Other accessories:					
6117.80	10	- - - Ties, bow ties and cravats	20%	20%	17.5%	kg&u	846.992
6117.80	90	- - - Other	20%	20%	17.5%	kg&u	846.991
6117.90	00	- Parts	5%	Free	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. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

5. For the purposes of heading 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.

6. 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.

7. 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.

8. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

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 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	EPA	VAT	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.**					
6201.20	00	- Of wool or fine animal hair	20%	Free	17.5%	kg&u	841.1141
6201.30	00	- Of cotton	20%	Free	17.5%	kg&u	841.1211
6201.40	00	- Of man-made fibres	20%	Free	17.5%	kg&u	841.1221
6201.90	00	- Of other textile materials	20%	Free	17.5%	kg&u	841.1291
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.**					
6202.20	00	- Of wool or fine animal hair	20%	Free	17.5%	kg&u	841.1111
6202.30	00	- Of cotton	20%	Free	17.5%	kg&u	841.1121
6202.40	00	- Of man-made fibres	20%	Free	17.5%	kg&u	841.1131
6202.90	00	- Of other textile materials	20%	Free	17.5%	kg&u	841.1191
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	- - Of wool or fine animal hair	20%	Free	17.5%	kg&u	841.212
6203.12	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	841.224
6203.19	00	- - Of other textile materials	20%	20%	17.5%	kg&u	841.225
		- Ensembles:					
6203.22	00	- - Of cotton	20%	20%	17.5%	kg&u	841.232
6203.23	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	841.233
6203.29	00	- - Of other textile materials	20%	Free	17.5%	kg&u	841.234
		- Jackets and blazers:					
		- - Of wool or fine animal hair:					
6203.31	10	- - - Shirt-jacs	20%	20%	17.5%	kg&u	841.311
6203.31	90	- - - Other	20%	20%	17.5%	kg&u	841.319
		- - Of cotton:					
6203.32	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	841.321
6203.32	90	- - - Other	20%	Free	17.5%	kg&u	841.329
		- - Of synthetic fibres:					
6203.33	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	841.331

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6203.33	90	- - - Other	20%	Free	17.5%	kg&u	841.339
		- - Of other textile materials:					
6203.39	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	841.391
6203.39	90	- - - Other	20%	Free	17.5%	kg&u	841.399
		- Trousers, bib and brace overalls, breeches and shorts:					
		- - Of wool or fine animal hair:					
6203.41	10	- - - Trousers and shorts	20%	Free	17.5%	kg&u	841.411
6203.41	90	- - - Other	20%	Free	17.5%	kg&u	841.419
		- - Of cotton:					
6203.42	10	- - - Denim trousers and shorts	20%	20%	17.5%	kg&u	841.421
6203.42	20	- - - Other trousers and shorts	20%	20%	17.5%	kg&u	841.422
6203.42	90	- - - Other	20%	20%	17.5%	kg&u	841.429
		- - Of synthetic fibres:					
6203.43	10	- - - Trousers and shorts	20%	Free	17.5%	kg&u	841.431
6203.43	90	- - - Other	20%	Free	17.5%	kg&u	841.439
		- - Of other textile materials:					
6203.49	10	- - - Trousers and shorts	20%	20%	17.5%	kg&u	841.491
6203.49	90	- - - Other	20%	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	- - Of wool or fine animal hair	20%	Free	17.5%	kg&u	842.211
6204.12	00	- - Of cotton	20%	Free	17.5%	kg&u	842.212
6204.13	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	842.213
6204.19	00	- - Of other textile materials	20%	Free	17.5%	kg&u	842.219
		- Ensembles:					
6204.21	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&u	842.221
6204.22	00	- - Of cotton	20%	20%	17.5%	kg&u	842.222
6204.23	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	842.223
6204.29	00	- - Of other textile materials	20%	Free	17.5%	kg&u	842.229
		- Jackets and blazers:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Of wool or fine animal hair:					
6204.31	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	841.311
6204.31	90	- - - Other	20%	Free	17.5%	kg&u	841.312
		- - Of cotton:					
6204.32	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	841.321
6204.32	90	- - - Other:	20%	Free	17.5%	kg&u	841.322
		- - Of synthetic fibres:					
6204.33	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	841.331
6204.33	90	- - - Other	20%	Free	17.5%	kg&u	841.332
		- - Of other textile materials:					
6204.39	10	- - - Shirt-jacs	20%	Free	17.5%	kg&u	841.392
6204.39	90	- - - Other	20%	Free	17.5%	kg&u	841.399
		- Dresses:					
6204.41	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&u	842.41
6204.42	00	- - Of cotton	20%	20%	17.5%	kg&u	842.42
6204.43	00	- - Of synthetic fibres	20%	20%	17.5%	kg&u	842.43
6204.44	00	- - Of artificial fibres	20%	20%	17.5%	kg&u	842.44
6204.49	00	- - Of other textile materials	20%	20%	17.5%	kg&u	842.49
		- Skirts and divided skirts:					
6204.51	00	- - Of wool or fine animal hair	20%	Free	17.5%	kg&u	842.51
6204.52	00	- - Of cotton	20%	20%	17.5%	kg&u	842.52
6204.53	00	- - Of synthetic fibres	20%	20%	17.5%	kg&u	842.53
6204.59	00	- - Of other textile materials	20%	20%	17.5%	kg&u	842.59
		- Trousers, bib and brace overalls, breeches and shorts:					
		- - Of wool or fine animal hair:					
6204.61	10	- - - Trousers and shorts	20%	20%	17.5%	kg&u	842.61
6204.61	90	- - - Other	20%	20%	17.5%	kg&u	842.62
		- - Of cotton:					
6204.62	10	- - - Trousers and shorts	20%	20%	17.5%	kg&u	842.63
6204.62	90	- - - Other	20%	20%	17.5%	kg&u	842.64
		- - Of synthetic fibres:					
6204.63	10	- - - Trousers and shorts	20%	Free	17.5%	kg&u	842.65
6204.63	90	- - - Other	20%	Free	17.5%	kg&u	842.66

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Of other textile materials:					
6204.69	10	- - - Trousers and shorts	20%	20%	17.5%	kg&u	842.67
6204.69	90	- - - Other	20%	20%	17.5%	kg&u	842.69
62.05		**Men's or boys' shirts.**					
6205.20	00	- Of cotton	20%	20%	17.5%	kg&u	841.51
6205.30	00	- Of man-made fibres	20%	20%	17.5%	kg&u	841.592
6205.90	00	- Of other textile materials	20%	Free	17.5%	kg&u	841.599
62.06		**Women's or girls' blouses, shirts and shirt-blouses.**					
		- Of silk or silk waste:					
6206.10	10	- - - Blouses	20%	Free	17.5%	kg&u	842.71
6206.10	20	- - - Shirts	20%	Free	17.5%	kg&u	842.72
		- Of wool or fine animal hair:					
6206.20	10	- - - Blouses	20%	Free	17.5%	kg&u	842.73
6206.20	20	- - - Shirts	20%	Free	17.5%	kg&u	842.74
		- Of cotton:					
6206.30	10	- - - Blouses	20%	20%	17.5%	kg&u	842.75
6206.30	20	- - - Shirts	20%	20%	17.5%	kg&u	842.76
		- Of man-made fibres:					
6206.40	10	- - - Blouses	20%	20%	17.5%	kg&u	842.77
6206.40	20	- - - Shirts	20%	20%	17.5%	kg&u	842.78
		- Of other textile materials:					
6206.90	10	- - - Blouses	20%	20%	17.5%	kg&u	842.791
6206.90	20	- - - Shirts	20%	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	- - Of cotton	20%	Free		kg&u	841.611
6207.19	00	- - Of other textile materials	20%	Free		kg&u	841.619
		- Nightshirts and pyjamas:					
6207.21	00	- - Of cotton	20%	Free	17.5%	kg&u	841.621
6207.22	00	- - Of man-made fibres	20%	Free	17.5%	kg&u	841.622
6207.29	00	- - Of other textile materials	20%	Free	17.5%	kg&u	841.629

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Other:					
		- - Of cotton:					
6207.91	10	- - - Bathrobes, dressing gowns and similar articles	20%	Free	17.5%	kg&u	841.691
6207.91	20	- - - Singlets and other vests	20%	Free	17.5%	kg&u	841.692
6207.91	90	- - - Other	20%	Free	17.5%	kg&u	841.693
		- - Of other textile materials:					
6207.99	10	- - - Bathrobes, dressing gowns and similar articles	20%	Free	17.5%	kg&u	841.697
6207.99	20	- - - Singlets and other vests	20%	Free	17.5%	kg&u	841.698
6207.99	90	- - - Other	20%	Free	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	- - Of man-made fibres	20%	Free	17.5%	kg&u	842.811
		- - Of other textile materials:					
6208.19	10	- - - Of cotton	20%	Free	17.5%	kg&u	842.812
6208.19	90	- - - Of other	20%	Free	17.5%	kg&u	842.819
		- Nightdresses and pyjamas:					
6208.21	00	- - Of cotton					
6208.21	00.10	- - - Nightdresses	20%	Free	17.5%	kg&u	842.821
6208.21	00.20	- - - Pyjamas	20%	Free	17.5%	kg&u	842.821
6208.22	00	- - Of man-made fibres					
6208.22	00.10	- - - Nightdresses	20%	Free	17.5%	kg&u	842.822
6208.22	00.20	- - - Pyjamas	20%	Free	17.5%	kg&u	842.822
6208.29	00	- - Of other textile materials					
6208.29	00.10	- - - Nightdresses	20%	Free	17.5%	kg&u	842.829
6208.29	00.20	- - - Pyjamas	20%	Free	17.5%	kg&u	842.829
		- Other:					
		- - Of cotton:					
6208.91	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments					
6208.91	10.10	- - - Briefs and Panties	20%	Free	17.5%	kg&u	842.891
6208.91	10.90	- - - Other undergarments	20%	Free	17.5%	kg&u	842.891
6208.91	90	- - - Other (see Additional CARICOM Guideline 2)	20%	Free	17.5%	kg&u	842.892
		- - Of man-made fibres:					
6208.92	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments					
6208.92	10.10	- - - Briefs and Panties	20%	Free	17.5%	kg&u	842.893
6208.92	10.90	- - - Other undergarments	20%	Free	17.5%	kg&u	842.893
620892	90	- - - Other (see Additional CARICOM Guideline 2)	20%	Free	17.5%	kg&u	842.893
6208.99	00	- - Of other textile materials:					
6208.99	10	- - - Camisoles, underbodice, union suits, underpants, long underwear and other undergarments					
6208.99	10.10	- - - Briefs and Panties	20%	Free	17.5%	kg&u	842.895
6208.99	10.90	- - - Other undergarments	20%	Free	17.5%	kg&u	842.895

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6208.99	90	- - - Other (see Additional CARICOM Guideline 2)	20%	Free	17.5%	kg&u	842.899
6208.99	90.10	- - - Bathrobes, dressing gowns, and similar articles	20%	Free	17.5%	kg&u	842.899
6208.99	90.90	Other	20%	Free	17.5%	kg&u	842.899
62.09		**Babies' garments and clothing accessories.**					
		- Of cotton:					
6209.20	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	Free	17.5%	kg&u	845.113
6209.20	90	- - - Other	20%	Free	17.5%	kg&u	845.114
		- Of synthetic fibres:					
6209.30	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	Free	17.5%	kg&u	845.115
6209.30	90	- - - Other	20%	Free	17.5%	kg&u	845.116
		- Of other textile materials:					
6209.90	10	- - - Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	Free	17.5%	kg&u	845.117
6209.90	90	- - - Other	20%	Free	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	- Of fabrics of heading No. 56.02 or 56.03	20%	Free	17.5%	kg&u	845.21
6210.20	00	- Other garments, of the type described in heading 62.01	20%	Free	17.5%	kg&u	845.221
6210.30	00	- Other garments, of the type described in heading 62.02	20%	Free	17.5%	kg&u	845.231
6210.40	00	- Other men's or boys' garments	20%	Free	17.5%	kg&u	845.229
6210.50	00	- Other women's or girls' garments	20%	Free	17.5%	kg&u	845.239
62.11		**Track suits, ski suits and swimwear; other garments.**					
		- Swimwear:					
6211.11	00	- - Men's or boys'	20%	Free	17.5%	kg&u	845.61
6211.12	00	- - Women's or girls'	20%	Free	17.5%	kg&u	845.63
6211.20	00	- Ski suits	20%	Free	17.5%	kg&u	845.81
		- Other garments, men's or boys':					
6211.32	00	- - Of cotton	20%	Free	17.5%	kg&u	845.872
6211.33	00	- - Of man-made fibres	20%	Free	17.5%	kg&u	845.873
6211.39	00	- - Of other textile materials	20%	Free	17.5%	kg&u	845.879
		- Other garments, women's or girls':					
6211.42	00	- - Of cotton	20%	Free	17.5%	kg&u	845.892
6211.43	00	- - Of man-made fibres	20%	Free	17.5%	kg&u	845.893
6211.49	00	- - Of other textile materials	20%	Free	17.5%	kg&u	845.899

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
62.12		**Brassiéres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**					
6212.10	00	- Brassiéres	20%	Free		kg&u	845.51
6212.20	00	- Girdles and panty-girdles	20%	Free		kg&u	845.521
6212.30	00	- Corselettes	20%	Free		kg&u	845.522
6212.90	00	- Other	20%	Free		kg&u	845.529
62.13		**Handkerchiefs.**					
6213.20	00	- Of cotton	20%	Free	17.5%	kg&u	846.112
6213.90	00	- Of other textile materials	20%	Free	17.5%	kg&u	846.119
62.14		**Shawls, scarves, mufflers, mantillas, veils and the like.**					
6214.10	00	- Of silk or silk waste	20%	Free	17.5%	kg&u	846.121
6214.20	00	- Of wool or fine animal hair	20%	Free	17.5%	kg&u	846.122
6214.30	00	- Of synthetic fibres	20%	Free	17.5%	kg&u	846.123
6214.40	00	- Of artificial fibres	20%	Free	17.5%	kg&u	846.124
6214.90	00	- Of other textile materials	20%	Free	17.5%	kg&u	846.129
62.15		**Ties, bow ties and cravats.**					
6215.10	00	- Of silk or silk waste	20%	Free	17.5%	kg&u	846.131
6215.20	00	- Of man-made fibres	20%	Free	17.5%	kg&u	846.132
6215.90	00	- Of other textile materials	20%	Free	17.5%	kg&u	846.139
62.16		**Gloves, mittens and mitts.**					
6216.00	10	- - - Industrial gloves	10%	Free	17.5%	kg&u	846.141
6216.00	90	- - - Other	20%	Free	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	- Accessories	20%	Free	17.5%	kg&u	846.191
6217.90	00	- Parts	5%	Free	17.5%	kg	846.199

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub-Chapter 1 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	EPA	VAT	UNIT	SITC REV 4
63.01		**Blankets and travelling rugs.**					
6301.10	00	- Electric blankets	20%	Free	17.5%	kg&u	775.85
6301.20	00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	Free	17.5%	kg	658.31
6301.30	00	- Blankets (other than electric blankets) and travelling rugs, of cotton	20%	Free	17.5%	kg	658.32
6301.40	00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	Free	17.5%	kg	658.33
6301.90	00	- Other blankets and travelling rugs	20%	Free	17.5%	kg	658.39
63.02		**Bed linen, table linen, toilet linen and kitchen linen.**					
6302.10	00	- Bed linen, knitted or crocheted	20%	Free	17.5%	kg	658.41
		- Other bed linen, printed:					
6302.21	00	- - Of cotton	20%	Free	17.5%	kg	658.421
6302.22	00	- - Of man-made fibres	20%	Free	17.5%	kg	658.431
6302.29	00	- - Of other textile materials	20%	Free	17.5%	kg	658.432
		- Other bed linen:					
6302.31	00	- - Of cotton	20%	20%	17.5%	kg	658.422
6302.32	00	- - Of man-made fibres	20%	Free	17.5%	kg	658.433
6302.39	00	- - Of other textile materials	20%	20%	17.5%	kg	658.439
6302.40	00	- Table linen, knitted or crocheted	20%	20%	17.5%	kg	658.44
		- Other table linen:					
6302.51	00	- - Of cotton	20%	20%	17.5%	kg	658.45
6302.53	00	- - Of man-made fibres	20%	20%	17.5%	kg	658.462
6302.59	00	- - Of other textile materials	20%	20%	17.5%	kg	658.469
6302.60	00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	20%	17.5%	kg	658.471
		- Other:					
6302.91	00	- - Of cotton	20%	Free	17.5%	kg	658.472
6302.93	00	- - Of man-made fibres	20%	Free	17.5%	kg	658.482
6302.99	00	- - Of other textile materials	20%	Free	17.5%	kg	658.489
63.03		**Curtains (including drapes) and interior blinds; curtain or bed valances.**					
		- Knitted or crocheted:					
		- - Of synthetic fibres:					
6303.12	10	- - - Curtains (including drapes)	20%	20%	17.5%	kg&u	658.513
6303.12	90	- - - Other	20%	20%	17.5%	kg&u	658.514
		- - Of other textile materials:					
6303.19	10	- - - Curtains (including drapes)	20%	20%	17.5%	kg&u	658.515
6303.19	90	- - - Other	20%	20%	17.5%	kg&u	658.516
		- Other:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6303.91	00	- - Of cotton	20%	20%	17.5%	kg&u	658.517
6303.92	00	- - Of synthetic fibres	20%	Free	17.5%	kg&u	658.518
6303.99	00	- - Of other textile materials	20%	20%	17.5%	kg&u	658.519
63.04		**Other furnishing articles, excluding those of heading 94.04.**					
		- Bedspreads:					
6304.11	00	- - Knitted or crocheted	20%	Free	17.5%	kg	658.521
6304.19	00	- - Other	20%	Free	17.5%	kg	658.529
6304.20	00	- Bed nets, specified in Subheading Note 1 to this Chapter	20%	20%	17.5%	kg	658.597
		- Other:					
6304.91	00	- - Knitted or crocheted	20%	Free	17.5%	kg	658.591
		- - Not knitted or crocheted, of cotton:					
6304.92	10	- - - Woven wall hangings	20%	Free	17.5%	kg	658.592
6304.92	90	- - - Other	20%	Free	17.5%	kg	658.593
		- - Not knitted or crocheted, of synthetic fibres:					
6304.93	10	- - - Woven wall hangings	20%	Free	17.5%	kg	658.594
6304.93	90	- - - Other	20%	Free	17.5%	kg	658.595
		- - Not knitted or crocheted, of other textile materials:					
6304.99	10	- - - Woven wall hangings	20%	Free	17.5%	kg	658.596
6304.99	90	- - - Other	20%	Free	17.5%	kg	658.599
63.05		**Sacks and bags, of a kind used for the packing of goods.**					
6305.10	00	- Of jute or of other textile bast fibres of heading 53.03	5%	Free	17.5%	kg&u	658.11
6305.20	00	- Of cotton	5%	Free	17.5%	kg&u	658.12
		- Of man-made textile materials:					
6305.32	00	- - Flexible intermediate bulk containers	5%	Free	17.5%	kg&u	658.131
6305.33	00	- - Other, of polyethylene or polypropylene strip or the like	5%	Free	17.5%	kg&u	658.132
6305.39	00	- - Other	5%	Free	17.5%	kg&u	658.139
6305.90	00	- Of other textile materials	5%	Free	17.5%	kg&u	658.19
63.06		**Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.**					
		- Tarpaulins, awnings and sunblinds:					
		- - Of synthetic fibres:					
6306.12	10	- - - Tarpaulins	5%	Free		kg	658.214
6306.12	20	- - - Awnings	20%	20%		kg	658.215
6306.12	30	- - - Sunblinds	20%	20%		kg	658.216

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Of other textile materials:					
6306.19	10	- - - Tarpaulins	5%	Free	17.5%	kg	658.217
6306.19	20	- - - Awnings	20%	20%	17.5%	kg	658.218
6306.19	90	- - - Sunblinds	20%	20%	17.5%	kg	658.219
		- Tents (including temporary canopies and similar articles) :					
6306.22	00	- - Of synthetic fibres	20%	Free	17.5%	kg	658.222
6306.29	00	- - Of other textile materials	20%	Free	17.5%	kg	658.229
6306.30	00	- Sails	15%	Free	17.5%	kg	658.23
6306.40	00	- Pneumatic mattresses	20%	Free	17.5%	kg	658.24
6306.90	00	- Other	20%	Free	17.5%	kg	658.29
63.07		**Other made up articles, including dress patterns.**					
6307.10	00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	Free	17.5%	kg	658.92
6307.20	00	- Life-jackets and life-belts	Free	Free	17.5%	kg	658.931
		- Other:					
6307.90	10	- - - Dress patterns, of canvas	Free	Free	17.5%	kg	658.932
6307.90	20	- - - Dress patterns, of other textile materials	20%	20%	17.5%	kg	658.933
6307.90	30	- - - Flags, pennants and banners	20%	20%	17.5%	kg	658.934
6307.90	40	- - - Pin cushions	20%	20%	17.5%	kg	658.935
6307.90	90	- - - Other	20%	20%	17.5%	kg	658.939
6308.00	**00**	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packages for retail sale.**	5%	5%	17.5%	kg	658.99
6309.00	**00**	**Worn clothing and other worn articles**	20%	Free	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**					
6310.10	00	- Sorted	5%	Free	17.5%	kg	269.02
6310.90	00	- Other	5%	Free	17.5%	kg	269.02

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTICIFIAL 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	EPA	VAT	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.**					
		- Footwear incorporating a protective metal toe-cap:					
6401.10	10	--- Boots. (Wellingtons)	20%	Free	17.5%	Kg&2u	851.111
6401.10	90	--- Other	20%	Free	17.5%	Kg&2u	851.119
		- Other footwear:					
		- - Covering the ankle but not covering the knee:					
6401.92	10	- - - Boots (Wellingtons)	20%	Free	17.5%	kg&2u	851.312
6401.92	90	- - - Other	20%	Free	17.5%	kg&2u	851.313
6401.99	00	- - Other	20%	Free	17.5%	kg&2u	851.319
64.02		**Other footwear with outer soles and uppers of rubber or plastics.**					
		- Sports footwear:					
6402.12	00	- - Ski-boots, cross country ski footwear and snowboards boots	10%	Free	17.5%	kg&2u	851.21
6402.19	00	- - Other	10%	Free	17.5%	kg&2u	851.23
6402.20	00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	Free	17.5%	kg&2u	851.321
		- Other footwear:					
6402.91	00	- - Covering the ankle	20%	Free	17.5%	kg&2u	851.322
		- - Other:					
6402.99	10	- - - Sandals and slippers	20%	See table	17.5%	kg&2u	851.323
6402.99	90	- - - Other	20%	See table	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	- - Ski-boots, cross-country ski footwear and snowboard boots	10%	Free	17.5%	kg&2u	851.22
6403.19	00	- - Other	10%	Free	17.5%	kg&2u	851.24
6403.20	00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20%	See table	17.5%	kg&2u	851.41

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6403.40	00	- Other footwear, incorporating a protective metal toe-cap	20%	Free	17.5%	kg&2u	851.15
		- Other footwear with outer soles of leather:					
6403.51	00	- - Covering the ankle	20%	20%	17.5%	kg&2u	851.481
6403.59	00	- - Other	20%	See table	17.5%	kg&2u	851.482
		- Other footwear:					
6403.91	00	- - Covering the ankle	20%	Free	17.5%	kg&2u	851.483
		- - Other:					
6403.99	10	- - - With outer soles of rubber or plastics and upper straps and thongs of leather	20%	See table	17.5%	kg&2u	851.484
6403.99	90	- - - Other	20%	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:					
		- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:					
6404.11	10	- - - Sports footwear	10%	Free	17.5%	kg&2u	851.251
6404.11	20	- - - Tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%	20%	17.5%	kg&2u	851.259
		- - Other:					
6404.19	10	- - - With outer soles of rubber or plastics and upper straps and thongs of textile materials	20%	Free	17.5%	kg&2u	851.511
6404.19	90	- - - Other	20%	20%	17.5%	kg&2u	851.519
6404.20	00	- Footwear with outer soles of leather or composition leather	20%	See table	17.5%	kg&2u	851.52
64.05		**Other footwear.**					
6405.10	00	- With uppers of leather or composition leather	20%	See table	17.5%	kg&2u	851.49
6405.20	00	- With uppers of textile materials	20%	See table	17.5%	kg&2u	851.59
6405.90	00	- Other	20%	See table	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	- Uppers and parts thereof, other than stiffeners	5%	Free	17.5%	kg	851.91
6406.20	00	- Outer soles and heels, of rubber or plastics	5%	Free	17.5%	kg	851.92
		- Other:					
6406.90	10	- - - Gaiters, leggings and similar articles, and parts thereof	20%	Free	17.5%	kg	851.95

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6406.90	90	- - - Other	5%	Free	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	EPA	VAT	UNIT	SITC REV 4
6501.00	00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.**	5%	Free	17.5%	kg&u	657.61
6502.00	00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.**	15%	Free	17.5%	kg&u	657.62
[65.03]		**Deleted**					
6504.00	**00**	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.**	20%	Free	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	- - - Hair-nets of human hair	20%	Free	17.5%	kg&u	848.431
6505.00	20	- - - Hair-nets of other materials	20%	20%	17.5%	kg&u	848.432
6505.00	90	- - - Other	20%	Free	17.5%	kg&u	848.439
65.06		**Other headgear, whether or not lined or trimmed.**					
6506.10	00	- Safety headgear	Free	Free	17.5%	kg&u	848.44
		- Other:					
6506.91	00	- - Of rubber or of plastics	20%	Free	17.5%	kg&u	848.45
6506.99	00	- - Of other materials	20%	Free	17.5%	kg&u	848.499
6507.00	00	**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	5%	Free	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 headings 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	EPA	VAT	UNIT	SITC REV 4
66.01		**Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas).**					
6601.10	00	- Garden or similar umbrellas	20%	Free	17.5%	kg&u	899.411
		- Other:					
6601.91	00	- - Having a telescopic shaft	20%	Free	17.5%	kg&u	899.412
6601.99	00	- - Other	20%	Free	17.5%	kg&u	899.419
6602.00	00	**Walking-sticks, seat-sticks, whips, riding-crops and the like.**	20%	Free	17.5%	kg&u	899.42
66.03		**Parts, trimmings and accessories of articles of heading 66.01 or 66.02.**					
6603.20	00	- Umbrella frames, including frames mounted on shafts (sticks)	5%	Free	17.5%	Kg	899.492
6603.90	00	- Other	5%	Free	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) Filtering or 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	EPA	VAT	UNIT	SITC REV 4
67.01		**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	- - - Fans	20%	20%	17.5%	Kg	899.921
6701.00	20	- - - Other articles	20%	20%	17.5%	Kg	899.922
6701.00	90	- - - Other	5%	Free	17.5%	Kg	899.929
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.**			17.5%		
		- Of plastics:					
6702.10	10	- - - Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	Free	17.5%	Kg	899.211
6702.10	90	- - - Other	15%	Free	17.5%	Kg	899.219
		- Of other materials:					
6702.90	10	- - - Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	Free	17.5%	Kg	899.291
6702.90	90	- - - Other	15%	Free	17.5%	Kg	899.299
6703.00	00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.**	5%	Free	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	- - Complete wigs	20%	Free	17.5%	Kg	899.951
6704.19	00	- - Other	20%	Free	17.5%	Kg	899.952
6704.20	00	- Of human hair	20%	Free	17.5%	Kg	899.953
6704.90	00	- Of other materials	20%	Free	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);

   (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, luminaires 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" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6801.00	**00**	**Setts, curbstones and flagstones, of natural stone (except slate).**	**15%**	**Free**		**kg**	**661.31**
68.02		**Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).**					
		Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder:					
6802.10	10	- Tiles, cubes and similar articles	20%	Free	17.5%	kg	661.331
6802.10	90	- - - Other	15%	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	- - - Articles	20%	Free	17.5%	kg	661.341
6802.21	90	- - - Other	15%	15%	17.5%	kg	661.349
		- - Granite:					
6802.23	10	- - - Articles	20%	Free	17.5%	kg	661.353
6802.23	90	- - - Other	15%	15%	17.5%	kg	661.354
		- - Other stone:					
6802.29	10	- - - Articles	20%	Free	17.5%	kg	661.355
6802.29	90	- - - Other	15%	15%	17.5%	kg	661.359
		- Other:					
		- - Marble, travertine and alabaster:					
6802.91	10	- - - Articles	20%	Free	17.5%	kg	661.361
6802.91	90	- - - Other	15%	15%	17.5%	kg	661.369
		- - Other calcareous stone:					
6802.92	10	- - - Articles	20%	Free	17.5%	kg	661.391
6802.92	90	- - - Other	15%	15%	17.5%	kg	661.392
		- - Granite:					
6802.93	10	- - - Articles	20%	Free	17.5%	kg	661.393
6802.93	90	- - - Other	15%	15%	17.5%	kg	661.394
		- - Other stone:					
6802.99	10	- - - Articles	20%	Free	17.5%	kg	661.395
6802.99	90	- - - Other	15%	15%	17.5%	kg	661.399
68.03		**Worked slate and articles of slate or of agglome- rated slate.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6803.00	10	- - - Trough, reservoirs, basins and sinks	20%	20%	17.5%	kg	661.321
6803.00	90	- - - Other	5%	Free	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, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.**					
6804.10	00	- Millstones and grindstones for milling, grinding or pulping	5%	Free	17.5%	kg	663.11
		- Other millstones, grindstones, grinding wheels and the like:					
6804.21	00	- - Of agglomerated synthetic or natural diamond	5%	Free	17.5%	kg	663.121
6804.22	00	- - Of other agglomerated abrasives or of ceramics	5%	Free	17.5%	kg	663.122
6804.23	00	- - Of natural stone	5%	Free	17.5%	kg	663.123
6804.30	00	- Hand sharpening or polishing stones	5%	Free	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	- On a base of woven textile fabric only	5%	Free	17.5%	kg	663.21
6805.20	00	- On a base of paper or paperboard only	5%	Free	17.5%	kg	663.22
6805.30	00	- On a base of other materials	5%	Free	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	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5%	Free	17.5%	kg	663.51
6806.20	00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5%	Free	17.5%	kg	663.52
6806.90	00	- Other	5%	Free	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	- In rolls	15%	Free	17.5%	kg	661.811
6807.90	00	- Other	15%	Free	17.5%	kg	661.819

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6808.00	**00**	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.**	**15%**	**See table**		**kg**	**661.82**
68.09		**Articles of plaster or of compositions based on plaster.**					
		- Boards, sheets, panels, tiles and similar articles, not ornamented:					
6809.11	00	- - Faced or reinforced with paper or paperboard only	15%	Free		kg	663.311
6809.19	00	- - Other	15%	Free		kg	663.312
		- Other articles:					
6809.90	10	- - - Industrial moulds	15%	Free		kg	663.313
6809.90	90	- - - Other	20%	Free		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	- - Building blocks and bricks	15%	Free		kg	663.321
6810.19	00	- - Other	15%	Free		kg	663.329
		- Other articles:					
6810.91	00	- - Prefabricated structural components for building or civil engineering	15%	Free		kg	663.33
		- - Other:					
6810.99	10	- - - Statues, statuettes, animal figures ; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	Free		kg	663.341
6810.99	20	- - - Pipes	15%	15%		kg	663.342
6810.99	90	- - - Other	15%	15%		kg	663.349
68.11		**Articles of asbestos-cement, of cellulose fibre- cement or the like.**					
6811.40	00	- Containing asbestos	5%	5%		kg	661.834
		- Not containing asbestos:					
6811.81	00	- - Corrugated sheets	5%	5%		kg	661.8351
6811.82	00	- - Other sheets, panels, tiles and similar articles	5%	5%		kg	661.8352
6811.89	00	- - Other articles	5%	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**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		or not reinforced, other than goods of heading 68.11 or 68.13.					
6812.80	00	- Of crocidolite	5%	5%		kg	663.811
		- Other:					
6812.91	00	- - Clothing, clothing accessories, footwear and headgear	5%	5%		kg	663.8121
6812.99	00	- - Other	5%	Free		kg	663.8129
68.13		**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other material.**					
6813.20	00	- Containing asbestos	5%	Free		kg	663.822
		- Not containing asbestos:					
6813.81	00	- - Brake linings and pads	10%	10%		kg	663.8231
6813.89	00	- - Other	5%	Free		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	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	Free		kg	663.351
6814.90	00	- Other	5%	Free		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.**					
		- Carbon fibres; articles of carbon fibres for non- electrical uses; other articles of graphite or other carbon for non-electrical uses :					
6815.11	00	-- Carbon fibres	5%	5%		kg	663.361
6815.12	00	-- Fabrics of carbon fibres	5%	5%		kg	663.362
6815.13	00	-- Other articles of carbon fibres	5%	5%		kg	663.363
6815.19	00	-- Other	5%	5%		kg	663.369
6815.20	00	- Articles of peat	5%	Free		kg	663.37
		- Other articles:					
6815.91	00	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	5%	Free		kg	663.38

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6815.99	00	- - Other	5%	Free	17.5%	kg	663.39

CHAPTER 69
CERAMIC PRODUCTS

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping :.

(a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;

(b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2. This Chapter does not cover:

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 81.13;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

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

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

(l) Articles of heading 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	EPA	VAT	UNIT	SITC REV 4
		I - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS					
6901.00	**00**	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	**5%**	**Free**	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.**					
		- 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	- - - Refractory bricks	5%	Free	17.5%	kg	662.321
6902.10	90	- - - Other	5%	Free	17.5%	kg	662.322
		- Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products:					
6902.20	10	- - - Refractory bricks	5%	Free	17.5%	kg	662.323
6902.20	90	- - - Other	5%	Free	17.5%	kg	662.324
6902.90	00	- Other	5%	Free	17.5%	kg	662.329
69.03		**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.**					
6903.10	00	- Containing by weight more than 50 % of free carbon	5%	Free	17.5%	kg	663.71
6903.20	00	- Containing by weight more than 50% of alumina (A12O3) or of a mixture or compound of alumina and of silica (SiO2)	5%	Free	17.5%	kg	663.72
6903.90	00	- Other	5%	Free	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	- Building bricks	15%	Free	17.5%	kg	662.411
		- Other:					
6904.90	10	- - - Tiles	15%	Free	17.5%	kg	662.412
6904.90	90	- - - Other	15%	Free	17.5%	kg	662.419

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
69.05		**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**					
6905.10	00	- Roofing tiles	15%	Free	17.5%	kg	662.421
6905.90	00	- Other	15%	Free	17.5%	kg	662.429
6906.00	**00**	**Ceramic pipes, conduits, guttering and pipe fittings.**	**15%**	**Free**	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	- - Of a water absorption coefficient by weight not exceeding 0.5%	15%	15%	17.5%	kg&m2	662.451
		- - Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:					
6907.22	10	- - - Clay tiles	15%	15%	17.5%	kg&u	662.452
6907.22	90	- - - Other tiles	15%	15%	17.5%	kg&u	662.453
		- - Of a water absorption coefficient by weight exceeding 10%:					
6907.23	10	- - - Clay tiles	15%	15%	17.5%	kg&u	662.454
6907.23	90	- - - Other tiles	15%	15%	17.5%	kg&u	662.455
6907.30	00	- Mosaic cubes and the like, other than those of subheading 6907.40	5%	5%	17.5%	kg&u	662.456
6907.40	00	- Finishing ceramics	5%	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	- - Of porcelain or china	Free	Free	17.5%	kg	663.911
6909.12	00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	Free	17.5%	kg	663.912
6909.19	00	- - Other	Free	Free	17.5%	kg	663.913
6909.90	00	- Other	Free	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.**					
		- Of porcelain or china:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
6910.10	10	- - - Sinks	25%	25%		kg&u	812.211
6910.10	20	- - - Wash basins and wash basin pedestals	25%	25%		kg&u	812.212
6910.10	30	- - - Baths	25%	25%		kg&u	812.213
6910.10	40	- - - Bidets	26%	26%		kg&u	812.214
6910.10	50	- - - Water closet pans (lavatory bowls)	25%	25%		kg&u	812.215
6910.10	60	- - - Flushing cisterns (tanks)	25%	25%		kg&u	812.216
6910.10	70	- - - Urinals	25%	25%		kg&u	812.217
6910.10	80	- - - Complete lavatory sets	25%	25%		kg&u	812.218
6910.10	90	- - - Other	25%	Free		kg&u	812.219
6910.90	00	- Other	25%	25%		kg&u	812.29
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**					
		- Tableware and kitchenware:					
6911.10	10	- - - Tableware	20%	Free		kg	666.111
6911.10	20	- - - Kitchenware	20%	Free		kg	666.112
6911.90	00	- Other	20%	Free		kg	666.12
69.12		**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**					
6912.00	10	- - - Tableware and kitchenware	20%	Free		kg	666.131
6912.00	90	- - - Other	20%	Free		kg	666.139
69.13		**Statuettes and other ornamental ceramic articles.**					
6913.10	00	- Of porcelain or china	20%	Free		kg	666.21
6913.90	00	- Other	20%	Free		kg	666.29
69.14		**Other ceramic articles.**					
6914.10	00	- Of porcelain or china	20%	Free		kg	663.991
6914.90	00	- Other	20%	Free		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) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;

   (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;

   (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

   (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

   (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

   (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 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	EPA	VAT	UNIT	SITC REV 4
70.01	00	**Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.**					
7001.00	10	- - - Fragments and chippings	5%	Free	17.5%	kg	664.111
7001.00	90	- - - Other	5%	Free	17.5%	kg	664.11
70.02		**Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.**					
7002.10	00	- Balls	5%	Free	17.5%	kg	664.121
7002.20	00	- Rods	5%	Free	17.5%	kg	664.122
		- Tubes:					
7002.31	00	- - Of fused quartz or other fused silica	5%	Free	17.5%	kg	664.123
7002.32	00	- - Of other glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	5%	Free	17.5%	kg	664.124
7002.39	00	- - Other	5%	Free	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	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	Free	17.5%	kg&m^2	664.511
7003.19	00	- - Other	5%	Free	17.5%	kg&m^2	664.519
7003.20	00	- Wired sheets	5%	Free	17.5%	kg&m^2	664.52
7003.30	00	- Profiles	5%	Free	17.5%	kg&m^2	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	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	Free	17.5%	kg&m^2	664.31
7004.90	00	- Other glass	5%	Free	17.5%	kg&m^2	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	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	Free	17.5%	kg&m^2	664.411
		- Other non-wired glass:					
7005.21	00	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	Free	17.5%	kg&m^2	664.412

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7005.29	00	- - Other	5%	Free	17.5%	kg&m^2	664.419
7005.30	00	- Wired glass	5%	Free	17.5%	kg&m^2	664.42
7006.00	00	**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%	Free		kg	664.91
70.07		**Safety glass, consisting of toughened (tempered) or laminated glass.**					
		- Toughened (tempered) safety glass:					
		- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:					
7007.11	10	- - - Motor car windscreens	10%	Free	17.5%	kg	664.711
7007.11	90	- - - Other	5%	5%	17.5%	kg	664.712
7007.19	00	- - Other	5%	Free	17.5%	kg&m^2	664.719
		- Laminated safety glass:					
		- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:					
7007.21	10	- - - Motor car windscreens	10%	10%	17.5%	kg	664.721
7007.21	90	- - - Other	5%	5%	17.5%	kg	664.722
7007.29	00	- - Other	5%	Free	17.5%	kg	664.729
7008.00	00	**Multiple-walled insulating units of glass.**	5%	Free	17.5%	kg	664.92
70.09		**Glass mirrors, whether or not framed, including rear-view mirrors.**					
7009.10	00	- Rear-view mirrors for vehicles	10%	Free	17.5%	kg	664.81
		- Other:					
7009.91	00	- - Unframed	15%	Free	17.5%	kg	664.891
7009.92	00	- - Framed	5%	Free	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	- Ampoules	Free	Free	17.5%	kg&u	665.92
7010.20	00	- Stoppers, lids and other closures	5%	5%	17.5%	kg&u	665.111
		- Other:					
7010.90	10	- - - Bottles for soft drinks, beers, wines and spirits	15%	Free	17.5%	kg&u	665.1191
7010.90	90	- - - Other	5%	Free	17.5%	kg&u	665.1199

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
70.11		**Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.**					
7011.10	00	- For electric lighting	5%	Free	17.5%	kg	664.931
7011.20	00	- For cathode-ray tubes	5%	Free	17.5%	kg	664.932
7011.90	00	- Other	5%	Free	17.5%	kg	664.939
[70.12]		**Deleted**					
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	- Of glass-ceramics	20%	Free	17.5%	kg	665.21
		- Stemware drinking glasses, other than of glass ceramics:					
7013.22	00	- - Of lead crystal	25%	Free	17.5%	kg	665.223
7013.28	00	- - Other	20%	Free	17.5%	kg	665.226
		- Other drinking glasses, other than of glass ceramics:					
7013.33	00	- - Of lead crystal	25%	Free	17.5%	kg	665.225
7013.37	00	- - Other	20%	Free	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	- - Of lead crystal	25%	Free	17.5%	kg	665.231
7013.42	00	- - Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelvin within a temperature range of 0°C to 300°C	20%	Free	17.5%	kg	665.232
7013.49	00	- - Other	20%	Free	17.5%	kg	665.239
		- Other glassware:					
7013.91	00	- - Of lead crystal	20%	Free	17.5%	kg	665.291
7013.99	00	- - Other	20%	Free	17.5%	kg	665.299
70.14		**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	10%	Free	17.5%	kg	665.951
7014.00	90	- - - Other	5%	Free	17.5%	kg	665.959

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- Glasses for corrective spectacles	Free	Free	17.5%	kg	664.941
7015.90	00	- Other	5%	Free	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.**					
		- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:					
7016.10	10	- - - Mosaic cubes	5%	Free	17.5%	kg	665.941
7016.10	90	- - - Other	20%	20%	17.5%	kg	665.949
		- Other:					
7016.90	10	- - - Tiles	5%	Free	17.5%	kg	665.961
7016.90	90	- - - Other	5%	Free	17.5%	kg	665.969
70.17		**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.**					
7017.10	00	- Of fused quartz or other fused silica	Free	Free	17.5%	kg	665.911
7017.20	00	- 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	Free	17.5%	kg	665.912
7017.90	00	- Other	Free	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	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	5%	Free	17.5%	kg	665.931
7018.20	00	- Glass microspheres not exceeding 1 mm in diameter	5%	Free	17.5%	kg	665.932
		- Other:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7018.90	10	- - - Glass eyes	5%	Free	17.5%	kg	665.933
7018.90	90	- - - Other	20%	Free	17.5%	kg	665.939
70.19		**Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).**					
		- Slivers, rovings, yarn and chopped strands and mats thereof:					
7019.11	00	- - Chopped strands, of a length of not more than 50 mm	5%	Free	17.5%	kg	651.951
7019.12	00	- - Rovings	5%	Free	17.5%	kg	651.952
7019.13	00	-- Other yarn, slivers	5%	5%	17.5%	kg	651.953
7019.14	00	-- Mechanically bonded mats	5%	5%	17.5%	kg	651.954
7019.15	00	-- Chemically bonded mats	5%	5%	17.5%	kg	651.955
7019.19	00	- - Other	5%	Free	17.5%	kg	651.959
		- Mechanically bonded fabrics :					
7019.61	00	-- Closed woven fabrics of rovings	5%	5%	17.5%	kg	654.691
7019.62	00	-- Other closed fabrics of rovings	5%	5%	17.5%	kg	654.692
7019.63	00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	5%	5%	17.5%	kg	654.693
7019.64	00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	5%	5%	17.5%	kg	654.694
7019.65	00	-- Open woven fabrics of a width not exceeding 30 cm	5%	5%	17.5%	kg	654.695
7019.66	00	-- Open woven fabrics of a width exceeding 30 cm	5%	5%	17.5%	kg	654.696
7019.69	00	-- Other	5%	5%	17.5%	kg	654.699
		- Chemically bonded fabrics :					
7019.71	00	-- Veils (thin sheets)	5%	5%	17.5%	kg	654.6911
7019.72	00	-- Other closed fabrics	5%	5%	17.5%	kg	654.6922
7019.73	00	-- Other open fabrics	5%	5%	17.5%	kg	654.6933
7019.80	00	- Glass wool and articles of glass wool	5%	5%	17.5%	kg	654.6988
7019.90	90	- - - Other	5%	Free	17.5%	kg	664.959
70.200		**Other articles of glass.**					
7020.00	10	- - - Industrial articles	5%	Free	17.5%	kg	665.991
7020.00	20	- - - Glass inners for vacuum flasks or for other vacuum vessels	5%	5%	17.5%	kg	665.992
7020.00	90	- - - Other	20%	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.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES					
71.01		**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.**					
		- Natural pearls:					
7101.10	10	- - - Temporarily strung for convenience of transport	50%	Free	17.5%	kg	667.111
7101.10	90	- - - Other	50%	50%	17.5%	kg	667.119
		- Cultured pearls:					
		- - Unworked:					
7101.21	10	- - - Temporarily strung for convenience of transport	50%	Free	17.5%	kg	667.121
7101.21	90	- - - Other	50%	50%	17.5%	kg	667.129
		- - Worked:					
7101.22	10	- - - Temporarily strung for convenience of transport	50%	Free	17.5%	kg	667.131
7101.22	90	- - - Other	50%	50%	17.5%	kg	667.139
71.02		**Diamonds, whether or not worked, but not mounted or set.**					
7102.10	00	- Unsorted	50%	Free	17.5%	kg&ct	667.21
		- Industrial:					
7102.21	00	- - Unworked or simply sawn, cleaved or bruted	50%	See table	17.5%	kg&ct	277.11
7102.29	00	- - Other	50%	See table	17.5%	kg&ct	277.19
		- Non-industrial:					
7102.31	00	- - Unworked or simply sawn, cleaved or bruted	50%	Free	17.5%	kg&ct	667.22
7102.39	00	- - Other	50%	Free	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.**					
		- Unworked or simply sawn or roughly shaped:					
7103.10	10	- - - Temporarily strung for convenience of transport	50%	Free	17.5%	kg	667.311
7103.10	90	- - - Other	50%	50%	17.5%	kg	667.319
		- Otherwise worked:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Rubies, sapphires and emeralds:					
7103.91	10	- - - Temporarily strung for convenience of transport	50%	Free	17.5%	kg&ct	667.391
7103.91	90	- - - Other	50%	50%	17.5%	kg&ct	667.392
		- - Other:					
7103.99	10	- - - Temporarily strung for convenience of transport	50%	Free	17.5%	kg&ct	667.393
7103.99	90	- - - Other	50%	50%	17.5%	kg&ct	667.399
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	50%	Free	17.5%	kg&ct	667.41
		- Other, unworked or simply sawn or roughly shaped:					
7104.21	00	-- Diamonds	50%	Free	17.5%	kg&ct	667.421
7104.29	00	-- Other	50%	Free	17.5%	kg&ct	667.429
		- Other:					
7104.91	00	-- Diamonds	50%	Free	17.5%	kg&ct	667.491
7104.99	00	-- Other	50%	Free	17.5%	kg&ct	667.499
71.05		**Dust and powder of natural or synthetic precious or semi-precious stones.**					
7105.10	00	- Of diamonds	5%	Free	17.5%	kg&ct	277.211
7105.90	00	- Other	5%	Free	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	- Powder	5%	Free	17.5%	kg	681.141
		- Other:					
7106.91	00	- - Unwrought	5%	Free	17.5%	kg	681.13
7106.92	00	- - Semi-manufactured	5%	Free	17.5%	kg	681.142
7107.00	00	**Base metals clad with silver, not further worked than semi-manufactured.**	5%	Free	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	- - Powder	5%	Free	17.5%	kg	971.011
		- - Other unwrought forms:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7108.12	10	- - - In bars	5%	Free	17.5%	kg	971.012
7108.12	90	- - - Other	5%	Free	17.5%	kg	971.013
7108.13	00	- - Other semi-manufactured forms	5%	Free	17.5%	kg	971.014
7108.20	00	- Monetary	5%	Free	17.5%	kg	971.015
7109.00	00	**Base metals or silver, clad with gold, not further worked than semi-manufactured.**	5%	Free	17.5%	kg	971.02
71.10		**Platinum, unwrought or in semi-manufactured forms, or in powder form.**					
		- Platinum:					
7110.11	00	- - Unwrought or in powder form	5%	Free	17.5%	kg	681.23
7110.19	00	- - Other	5%	Free	17.5%	kg	681.251
		- Palladium:					
7110.21	00	- - Unwrought or in powder form	5%	Free	17.5%	kg	681.241
7110.29	00	- - Other	5%	Free	17.5%	kg	681.252
		- Rhodium:					
7110.31	00	- - Unwrought or in powder form	5%	Free	17.5%	kg	681.242
7110.39	00	- - Other	5%	Free	17.5%	kg	681.253
		- Iridium, osmium and ruthenium:					
7110.41	00	- - Unwrought or in powder form	5%	Free	17.5%	kg	681.243
7110.49	00	- - Other	5%	Free	17.5%	kg	681.259
7111.00	00	**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	5%	Free	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 other than goods of heading 85.49.**					
7112.30	00	- Ash containing precious metal or precious metal compounds	5%	Free	17.5%	kg	971.031
		- Other:					
7112.91	00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	Free	17.5%	kg	971.032
7112.92	00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	5%	Free	17.5%	kg	289.21
7112.99	00	- - Other	5%	Free	17.5%	kg	289.29

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		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	- - Of silver, whether or not plated or clad with other precious metal	60%	See table	17.5%	kg	897.311
		- - Of other precious metal, whether or not plated or clad with precious metal:					
7113.19	10	- - - Of gold	60%	60%	17.5%	kg	897.312
7113.19	90	- - - Other	60%	60%	17.5%	kg	897.313
7113.20	00	- Of base metal clad with precious metal	60%	See table	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:					
7114.11	00	- - Of silver, whether or not plated or clad with other precious metal	60%	See table	17.5%	kg	897.321
7114.19	00	- - Of other precious metal, whether or not plated or clad with precious metal	60%	60%	17.5%	kg	897.322
7114.20	00	- Of base metal clad with precious metal	60%	60%	17.5%	kg	897.323
71.15		**Other articles of precious metal or of metal clad with precious metal.**					
7115.10	00	- Catalysts in the form of wire cloth or grill, of platinum	5%	Free	17.5%	kg	897.41
7115.90	00	- Other	5%	Free	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	- Of natural or cultured pearls	60%	See table	17.5%	kg	897.331
7116.20	00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	60%	See table	17.5%	kg	897.332
71.17		**Imitation jewellery.**					
		- Of base metal, whether or not plated with precious metal:					
7117.11	00	- - Cuff-links and studs	60%	See table	17.5%	kg	897.211
7117.19	00	- - Other	60%	See table	17.5%	kg	897.219

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7117.90	00	- Other	60%	Free	17.5%	kg	897.29
71.18		**Coin.**					
7118.10	00	- Coin (other than gold coin), not being legal tender	Free	Free	17.5%	kg	961.00
		- Other:					
7118.90	10	- - - Gold coin	Free	Free	17.5%	kg	961.02
7118.90	90	- - - Other	Free	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) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

   (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

   (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

   (h) Instruments or apparatus of Section XVIII, including clock or watch springs;

   (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

   (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

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

   (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or

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

2. Throughout the Nomenclature, the expression "parts of general use" means:

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);

(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 General 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

(i) All metal waste and scrap;

(ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

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

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of
Chapter 81.

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

CHAPTER 72

IRON AND STEEL

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout 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.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.
-

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.
-

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 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	EPA	VAT	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	- Non-alloy pig iron containing by weight 0.5% or less of phosphorous	5%	Free	17.5%	kg	671.21
7201.20	00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorous	5%	Free	17.5%	kg	671.22
		- Alloy pig iron, spiegeleisen:					
7201.50	10	- - - Alloy pig iron	5%	Free	17.5%	kg	671.231
7201.50	20	- - - Spiegeleisen	5%	Free	17.5%	kg	671.232
72.02		**Ferro-alloys.**					
		- Ferro-manganese:					
7202.11	00	- - Containing by weight more than 2% of carbon	5%	Free	17.5%	kg	671.41
7202.19	00	- - Other	5%	Free	17.5%	kg	671.49
		- Ferro-silicon:					
7202.21	00	- - Containing by weight more than 55% of silicon	5%	Free	17.5%	kg	671.511
7202.29	00	- - Other	5%	Free	17.5%	kg	671.519
7202.30	00	- Ferro-silico-manganese	5%	Free	17.5%	kg	671.52
		- Ferro-chromium:					
7202.41	00	- - Containing by weight more than 4% of carbon	5%	Free	17.5%	kg	671.531
7202.49	00	- - Other	5%	Free	17.5%	kg	671.532
7202.50	00	- Ferro-silico-chromium	5%	Free	17.5%	kg	671.54
7202.60	00	- Ferro-nickel	5%	Free	17.5%	kg	671.55
7202.70	00	- Ferro-molybdenum	5%	Free	17.5%	kg	671.591
7202.80	00	- Ferro-tungsten and ferro-silico-tungsten	5%	Free	17.5%	kg	671.592
		- Other:					
7202.91	00	- - Ferro-titanium and ferro-silico-titanium	5%	Free	17.5%	kg	671.593
7202.92	00	- - Ferro-vanadium	5%	Free	17.5%	kg	671.594
7202.93	00	- - Ferro-niobium	5%	Free	17.5%	kg	671.595
7202.99	00	- - Other	5%	Free	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	- Ferrous products obtained by direct reduction of iron ore	10%	Free	17.5%	kg	671.331
7203.90	00	- Other	5%	Free	17.5%	kg	671.339

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
72.04		**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**					
7204.10	00	- Waste and scrap of cast iron	5%	Free	17.5%	kg	282.1
		- Waste and scrap of alloy steel:					
7204.21	00	- - Of stainless steel	5%	Free	17.5%	kg	282.21
7204.29	00	- - Other	5%	Free	17.5%	kg	282.29
7204.30	00	- Waste and scrap of tinned iron or steel	5%	Free	17.5%	kg	282.31
		- Other waste and scrap:					
7204.41	00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	Free	17.5%	kg	282.32
7204.49	00	- - Other	5%	Free	17.5%	kg	282.39
7204.50	00	- Remelting scrap ingots	5%	Free	17.5%	kg	282.33
72.05		**Granules and powders, of pig iron, spiegeleisen, iron or steel.**					
7205.10	00	- Granules	5%	Free	17.5%	kg	671.31
		- Powders:					
7205.21	00	- - Of alloy steel	5%	Free	17.5%	kg	671.321
7205.29	00	- - Other	5%	Free	17.5%	kg	671.329
		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).**					
		- Ingots:					
7206.10	10	- - - Of iron	5%	Free	17.5%	kg	672.411
7206.10	20	- - - Of non-alloy steel	5%	Free	17.5%	kg	672.412
		- Other:					
7206.90	10	- - - Of iron	5%	Free	17.5%	kg	672.451
7206.90	90	- - - Of non-alloy steel	5%	Free	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:					
		- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:					
7207.11	10	- - - Blooms and billets, of non-alloy steel	10%	Free	17.5%	kg	672.611
7207.11	90	- - - Other	5%	Free	17.5%	kg	672.619
		- - Other, of rectangular (other than square) cross- section:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7207.12	10	- - - Blooms and billets, of non-alloy steel	10%	Free	17.5%	kg	672.621
7207.12	90	- - - Other	5%	Free	17.5%	kg	672.629
		- Other:					
7207.19	10	- - - Blooms and billets, of non-alloy steel	10%	Free	17.5%	kg	672.691
7207.19	90	- - - Other	5%	Free	17.5%	kg	672.699
		- Containing by weight 0.25% or more of carbon:					
7207.20	10	- - - Blooms and billets, of non-alloy steel	10%	Free	17.5%	kg	672.71
7207.20	90	- - - Other	5%	Free	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.**					
		- In coils, not further worked than hot-rolled, with patterns in relief:					
7208.10	10	- - - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.2111
7208.10	90	- - - Other	5%	Free	17.5%	kg	673.2119
		- Other, in coils, not further worked than hot-rolled, pickled:					
7208.25	00	- - Of a thickness of 4.75 mm or more	5%	Free	17.5%	kg	673.2121
7208.26	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	17.5%	kg	673.2122
7208.27	00	- - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.2123
		- Other, in coils, not further worked than hot-rolled:					
7208.36	00	- - Of a thickness exceeding 10 mm	5%	Free	17.5%	kg	673.2131
7208.37	00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	17.5%	kg	673.2132
7208.38	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	17.5%	kg	673.2133
7208.39	00	- - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.2134
		- Not in coils, not further worked than hot-rolled, with patterns in relief:					
7208.40	10	- - - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.2411
7208.40	90	- - - Other	5%	Free	17.5%	kg	673.2419
		- Other, not in coils, not further worked than hot-rolled :					
7208.51	00	- - Of a thickness exceeding 10 mm	5%	Free	17.5%	kg	673.2421
7208.52	00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	17.5%	kg	673.2422

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7208.53	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	17.5%	kg	673.2423
7208.54	00	- - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.2424
		- Other:					
7208.90	10	- - - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.511
7208.90	90	- - - Other	5%	Free	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	- - Of a thickness of 3mm or more	5%	Free	17.5%	kg	673.411
7209.16	00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	17.5%	kg	673.412
7209.17	00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	17.5%	kg	673.413
7209.18	00	- - Of a thickness of less than 0.5 mm	5%	Free	17.5%	kg	673.414
		- Not in coils, not further worked than cold-rolled (cold reduced):					
7209.25	00	- - Of a thickness of 3 mm or more	5%	Free	17.5%	kg	673.461
7209.26	00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	17.5%	kg	673.462
7209.27	00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	17.5%	kg	673.463
7209.28	00	- - Of a thickness of less than 0.5 mm	5%	Free	17.5%	kg	673.464
		- Other:					
7209.90	10	- - - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.521
7209.90	90	- - - Other	5%	Free	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	- - Of a thickness of 0.5 mm or more	5%	Free	17.5%	kg	674.211
7210.12	00	- - Of a thickness of less than 0.5 mm	5%	Free	17.5%	kg	674.212
7210.20	00	- Plated or coated with lead, including terne-plate	5%	Free	17.5%	kg	674.41
		- Electrolytically plated or coated with zinc:					
7210.30	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.111
7210.30	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.112
7210.30	90	- - - Other	5%	Free	17.5%	kg	674.119
		- Otherwise plated or coated with zinc:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Corrugated:					
7210.41	10	- - - Of a thickness of less than 3 mm	15%	15%	17.5%	kg	674.131
7210.41	90	- - - Other	5%	Free	17.5%	kg	674.132
		- - Other:					
7210.49	10	- - - Of a thickness of less than 3 mm	15%	15%	17.5%	kg	674.133
7210.49	90	- - - Other	5%	Free	17.5%	kg	674.139
7210.50	00	- Plated or coated with chromium oxides or with chromium and chromium oxides	5%	Free	17.5%	kg	674.42
		- Plated or coated with aluminium:					
		- - Plated or coated with aluminium-zinc alloys:					
7210.61	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.431
7210.61	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.432
7210.61	90	- - - Other	5%	Free	17.5%	kg	674.433
7210.69	00	- - Other	5%	Free	17.5%	kg	674.439
		- Painted, varnished or coated with plastics:					
7210.70	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.311
7210.70	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.312
7210.70	90	- - - Other	5%	Free	17.5%	kg	674.319
		- Other:					
7210.90	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.441
7210.90	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.442
7210.90	90	- - - Other	5%	Free	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	- - 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%	Free	17.5%	kg	673.271
7211.14	00	- - Other, of a thickness of 4.75 mm or more	5%	Free	17.5%	kg	673.272
		- - Other:					
7211.19	10	- - - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.291

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7211.19	90	- - - Other	5%	Free	17.5%	kg	673.299
		- Not further worked than cold-rolled (cold-reduced):					
		- - Containing by weight less than 0.25% of carbon:					
7211.23	10	- - - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.491
7211.23	90	- - - Other	5%	Free	17.5%	kg	673.492
		- - Other:					
7211.29	10	- - - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.493
7211.29	90	- - - Other	5%	Free	17.5%	kg	673.499
		- Other:					
7211.90	10	- - - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	673.531
7211.90	90	- - - Other	5%	Free	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	- Plated or coated with tin	5%	Free	17.5%	kg	674.22
		- Electrolytically plated or coated with zinc:					
7212.20	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.121
7212.20	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.122
7212.20	90	- - - Other	5%	Free	17.5%	kg	674.129
		- Otherwise plated or coated with zinc:					
7212.30	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.141
7212.30	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.142
7212.30	90	- - - Other	5%	Free	17.5%	kg	674.149
		- Painted, varnished or coated with plastics:					
7212.40	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.321
7212.40	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.322
7212.40	90	- - - Other	5%	Free	17.5%	kg	674.329
		- Otherwise plated or coated:					
7212.50	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.511
7212.50	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.512
7212.50	90	- - - Other	5%	Free	17.5%	kg	674.519

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Clad:					
7212.60	10	- - - Of a thickness of less than 3 mm, corrugated	15%	15%	17.5%	kg	674.521
7212.60	20	- - - Of a thickness of less than 3 mm, other	5%	Free	17.5%	kg	674.522
7212.60	90	- - - Other	5%	Free	17.5%	kg	674.529
72.13		**Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.**					
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process:					
7213.10	10	- - - Of iron	5%	Free	17.5%	kg	676.111
7213.10	90	- - - Of non-alloy steel	10%	10%	17.5%	kg	676.112
7213.20	00	- Other, of free-cutting steel	10%	Free	17.5%	kg	676.612
		- Other:					
		- - Of circular cross-section measuring less than 14 mm in diameter:					
7213.91	10	- - - Of iron	5%	Free	17.5%	kg	676.191
7213.91	90	- - - Of non-alloy steel	10%	Free	17.5%	kg	676.192
		- - Other:					
7213.99	10	- - - Of iron	5%	Free	17.5%	kg	676.193
7213.99	90	- - - Of non-alloy steel	10%	Free	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.**					
		- Forged:					
7214.10	10	- - - Of iron	5%	5%	17.5%	kg	676.431
7214.10	20	- - - Of non-alloy steel	5%	5%	17.5%	kg	676.432
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:					
7214.20	10	- - - Of iron	5%	5%	17.5%	kg	676.211
7214.20	90	- - - Of non-alloy steel	10%	10%	17.5%	kg	676.212
7214.30	00	- Other, of free-cutting steel	10%	See table	17.5%	kg	676.22
		- Other:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Of rectangular (other than square) cross-section:					
7214.91	10	- - - Of iron	5%	Free	17.5%	kg	676.291
7214.91	90	- - - Of non-alloy steel	10%	Free	17.5%	kg	676.292
		- - Other:					
7214.99	10	- - - Of iron	5%	Free	17.5%	kg	676.293
7214.99	90	- - - Of non-alloy steel	10%	Free	17.5%	kg	676.294
72.15		**Other bars and rods of iron or non-alloy steel.**					
7215.10	00	- Of free-cutting steel, not further worked than cold- formed or cold-finished	5%	Free	17.5%	kg	676.31
7215.50	00	- Other, not further worked than cold-formed or cold- finished	5%	Free	17.5%	kg	676.33
		- Other:					
7215.90	10	- - - Of iron	5%	Free	17.5%	kg	676.441
7215.90	90	- - - Of non-alloy steel	5%	Free	17.5%	kg	676.449
72.16		**Angles, shapes and sections of iron or non-alloy steel.**					
7216.10	00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5%	Free	17.5%	kg	676.811
		- L or T sections, not further worked than hot- rolled, hot-drawn or extruded, of a height of less than 80 mm:					
7216.21	00	- - L sections	5%	Free	17.5%	kg	676.812
7216.22	00	- - T sections	5%	Free	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	- - U sections	5%	Free	17.5%	kg	676.821
7216.32	00	- - I sections	5%	Free	17.5%	kg	676.822
7216.33	00	- - H sections	5%	Free	17.5%	kg	676.823
7216.40	00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%	Free	17.5%	kg	676.824
		- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:					
7216.50	10	- - - Angles, of non-alloy steel	10%	Free	17.5%	kg	676.831
7216.50	90	- - - Other	5%	Free	17.5%	kg	676.839

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:					
		- - Obtained from flat-rolled products:					
7216.61	10	- - - Angles, of non-alloy steel	10%	Free	17.5%	kg	676.841
7216.61	90	- - - Other	5%	Free	17.5%	kg	676.842
		- - Other:					
7216.69	10	- - - Angles, of non-alloy steel	10%	Free	17.5%	kg	676.843
7216.69	90	- - - Other	5%	Free	17.5%	kg	676.849
		- Other:					
		- - Cold-formed or cold-finished from flat-rolled products:					
7216.91	10	- - - Angles, of non-alloy steel	10%	Free	17.5%	kg	676.851
7216.91	90	- - - Other	5%	Free	17.5%	kg	676.852
7216.99	00	- - Other	5%	Free	17.5%	kg	676.859
72.17		**Wire of iron or non-alloy steel.**					
		- Not plated or coated, whether or not polished:					
7217.10	10	- - - Of iron	5%	Free	17.5%	kg	678.141
7217.10	90	- - - Of non-alloy steel	10%	Free	17.5%	kg	678.142
7217.20	00	- Plated or coated with zinc	5%	Free	17.5%	kg	678.151
7217.30	00	- Plated or coated with other base metals	5%	Free	17.5%	kg	678.159
7217.90	00	- Other	5%	Free	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	- Ingots and other primary forms	5%	Free	17.5%	kg	672.47
		- Other:					
7218.91	00	- - Of rectangular (other than square) cross-section	5%	5%	17.5%	kg	672.811
7218.99	00	- - Other	5%	Free	17.5%	kg	672.819
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	- - Of a thickness exceeding 10 mm	5%	Free	17.5%	kg	675.311
7219.12	00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	17.5%	kg	675.312

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7219.13	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	17.5%	kg	675.32
7219.14	00	- - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	675.33
		- Not further worked than hot-rolled, not in coils:					
7219.21	00	- - Of a thickness exceeding 10 mm	5%	Free	17.5%	kg	675.341
7219.22	00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	Free	17.5%	kg	675.342
7219.23	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	17.5%	kg	675.35
7219.24	00	- - Of a thickness of less than 3 mm	5%	Free	17.5%	kg	675.36
		- Not further worked than cold-rolled (cold-reduced):					
7219.31	00	- - Of a thickness of 4.75 mm or more	5%	Free	17.5%	kg	675.51
7219.32	00	- - Of a thickness of 3 mm or more but less than 4.75 mm	5%	Free	17.5%	kg	675.52
7219.33	00	- - Of a thickness exceeding 1 mm but less than 3 mm	5%	Free	17.5%	kg	675.53
7219.34	00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	Free	17.5%	kg	675.54
7219.35	00	- - Of a thickness of less than 0.5 mm	5%	Free	17.5%	kg	675.55
7219.90	00	- Other	5%	Free	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	- - Of a thickness of 4.75 mm or more	5%	Free	17.5%	kg	675.37
7220.12	00	- - Of a thickness of less than 4.75 mm	5%	Free	17.5%	kg	675.38
7220.20	00	- Not further worked than cold-rolled (cold-reduced)	5%	Free	17.5%	kg	675.56
7220.90	00	- Other	5%	Free	17.5%	kg	675.72
7221.00	**00**	**Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.**	5%	Free	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	- - Of circular cross-section	5%	Free	17.5%	kg	676.251
7222.19	00	- - Other	5%	Free	17.5%	kg	676.259
7222.20	00	- Bars and rods, not further worked than cold-formed or cold-finished	5%	Free	17.5%	kg	676.34
7222.30	00	- Other bars and rods	5%	Free	17.5%	kg	676.45
		- Angles, shapes and sections:					
7222.40	10	- - - Angles	5%	Free	17.5%	kg	676.871
7222.40	20	- - - Shapes and sections	5%	Free	17.5%	kg	676.872

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7223.00	**00**	**Wire of stainless steel.**	**5%**	**Free**	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	- Ingots and other primary forms	5%	Free	17.5%	kg	672.49
7224.90	00	- Other	5%	Free	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	- - Grain-oriented	5%	Free	17.5%	kg	675.111
7225.19	00	- - Other	5%	Free	17.5%	kg	675.119
7225.30	00	- Other, not further worked than hot-rolled, in coils	5%	Free	17.5%	kg	675.41
7225.40	00	- Other, not further worked than hot-rolled, not in coils	5%	Free	17.5%	kg	675.42
7225.50	00	- Other, not further worked than cold-rolled (cold-reduced)	5%	Free	17.5%	kg	675.61
		- Other:					
7225.91	00	- - Electrolytically plated or coated with zinc	5%	Free	17.5%	kg	675.731
7225.92	00	- - Otherwise plated or coated with zinc	5%	Free	17.5%	kg	675.732
7225.99	00	- - Other	5%	Free	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	- - Grain-oriented	5%	Free	17.5%	kg	675.121
7226.19	00	- - Other	5%	Free	17.5%	kg	675.129
7226.20	00	- Of high speed steel	5%	Free	17.5%	kg	675.2
		- Other:					
7226.91	00	- - Not further worked than hot-rolled	5%	Free	17.5%	kg	675.43
7226.92	00	- - Not further worked than cold-rolled (cold-reduced)	5%	Free	17.5%	kg	675.62
7226.99	00	- - Other	5%	Free	17.5%	kg	675.749
72.27		**Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.**					
7227.10	00	- Of high speed steel	5%	Free	17.5%	kg	676.17
7227.20	00	- Of silico-manganese steel	5%	Free	17.5%	kg	676.195
7227.90	00	- Other	5%	Free	17.5%	kg	676.199
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	- Bars and rods, of high speed steel	5%	Free	17.5%	kg	676.41
7228.20	00	- Bars and rods, of silico-manganese steel	5%	Free	17.5%	kg	676.42

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7228.30	00	- Other bars and rods, not further worked than hot- rolled, hot-drawn or extruded	5%	Free	17.5%	kg	676.299
7228.40	00	- Other bars and rods, not further worked than forged	5%	Free	17.5%	kg	676.46
7228.50	00	- Other bars and rods, not further worked than cold-formed or cold-finished	5%	Free	17.5%	kg	676.39
7228.60	00	- Other bars and rods	5%	Free	17.5%	kg	676.47
		- Angles, shapes and sections:					
7228.70	10	- - - Angles	5%	Free	17.5%	kg	676.881
7228.70	20	- - - Shapes and sections	5%	Free	17.5%	kg	676.882
7228.80	00	- Hollow drill bars and rods	5%	Free	17.5%	kg	676.48
72.29		**Wire of other alloy steel.**					
7229.20	00	- Of silico-manganese steel	5%	Free	17.5%	kg	678.292
7229.90	00	- Other	5%	Free	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 1(d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

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	EPA	VAT	1.2 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	- Sheet piling	5%	Free	17.5%	kg	676.861
7301.20	00	- Angles, shapes and sections	5%	Free	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	- Rails	5%	Free	17.5%	kg	677.01
7302.30	00	- Switch blades, crossing frogs, point rods and other crossing pieces	5%	Free	17.5%	kg	677.092
7302.40	00	- Fish-plates and sole plates	5%	Free	17.5%	kg	677.093
7302.90	00	- Other	5%	Free	17.5%	kg	677.099
7303.00	**00**	**Tubes, pipes and hollow profiles, of cast iron.**	**5%**	**Free**	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	- - Of stainless steel	5%	Free	17.5%	kg	679.121
7304.19	00	- - Other	5%	Free	17.5%	kg	679.129
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:					
7304.22	00	- - Drill pipe of stainless steel	5%	Free	17.5%	kg	679.131
7304.23	00	- - Other drill pipe	5%	Free	17.5%	kg	679.139
7304.24	00	- - Other, of stainless steel	5%	Free	17.5%	kg	679.133
7304.29	00	- - Other	5%	Free	17.5%	kg	679.139
		- Other, of circular cross-section, of iron or non- alloy steel:					
7304.31	00	- - Cold-drawn or cold-rolled (cold-reduced)	5%	Free	17.5%	kg	679.141
7304.39	00	- - Other	5%	Free	17.5%	kg	679.149
		- Other, of circular cross-section, of stainless steel:					
7304.41	00	- - Cold-drawn or cold-rolled (cold-reduced)	5%	Free	17.5%	kg	679.151
7304.49	00	- - Other	5%	Free	17.5%	kg	679.159
		- Other, of circular cross-section, of other alloy steel:					
7304.51	00	- - Cold-drawn or cold-rolled (cold-reduced)	5%	Free	17.5%	kg	679.161

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	1.2 UNIT	SITC REV 4
7304.59	00	- - Other	5%	Free	17.5%	kg	679.169
7304.90	00	- Other	5%	Free	17.5%	kg	679.17
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	- - Longitudinally submerged arc welded	5%	Free	17.5%	kg	679.311
7305.12	00	- - Other, longitudinally welded	5%	Free	17.5%	kg	679.312
7305.19	00	- - Other	5%	Free	17.5%	kg	679.319
7305.20	00	- Casing of a kind used in drilling for oil or gas	5%	Free	17.5%	kg	679.32
		- Other, welded:					
7305.31	00	- - Longitudinally welded	5%	Free	17.5%	kg	679.331
7305.39	00	- - Other	5%	Free	17.5%	kg	679.339
7305.90	00	- Other	5%	Free	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	- - Welded, of stainless steel	5%	Free	17.5%	kg	679.411
7306.19	00	- - Other	5%	Free	17.5%	kg	679.419
		- Casing and tubing of a kind used in drilling for oil r gas:					
7306.21	00	- - Welded, of stainless steel	5%	Free	17.5%	kg	679.421
7306.29	00	- - Other	5%	Free	17.5%	kg	679.429
7306.30	00	- Other, welded, of circular cross-section, of iron or non-alloy steel	5%	Free	17.5%	kg	679.431
7306.40	00	- Other, welded, of circular cross-section, of stainless steel	5%	Free	17.5%	kg	679.432
7306.50	00	- Other, welded, of circular cross-section, of other alloy steel	5%	Free	17.5%	kg	679.433
		- Other, welded, of non-circular cross-section:					
7306.61	00	- - Of square or rectangular cross-section	5%	Free	17.5%	kg	679.411
7306.69	00	- - Of other non-circular cross-section	5%	Free	17.5%	kg	679.449
7306.90	00	- Other	5%	Free	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	- - Of non-malleable cast iron	5%	Free	17.5%	kg	679.51
7307.19	00	- - Other	5%	Free	17.5%	kg	679.52

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	1.2 UNIT	SITC REV 4
		- Other, of stainless steel:					
7307.21	00	- - Flanges	5%	Free	17.5%	kg	679.53
7307.22	00	- - Threaded elbows, bends and sleeves	5%	Free	17.5%	kg	679.54
7307.23	00	- - Butt welding fittings	5%	Free	17.5%	kg	679.55
7307.29	00	- - Other	5%	Free	17.5%	kg	679.56
		- Other:					
7307.91	00	- - Flanges	5%	Free	17.5%	kg	679.591
7307.92	00	- - Threaded elbows, bends and sleeves	5%	Free	17.5%	kg	679.592
7307.93	00	- - Butt welding fittings	5%	Free	17.5%	kg	679.593
7307.99	00	- - Other	5%	Free	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	- Bridges and bridge-sections	5%	Free	17.5%	kg	691.11
7308.20	00	- Towers and lattice masts	5%	Free	17.5%	kg	691.12
7308.30	00	- Doors, windows and their frames and thresholds for doors	5%	Free	17.5%	kg	691.13
7308.40	00	- Equipment for scaffolding, shuttering, propping or pit-propping	5%	Free	17.5%	kg	691.14
7308.90	00	- Other					
7308.90	00.10	Electronic operated security doors	5%	Free	17.5%	kg	691.19
7308.90	00.90	- Other	5%	Free	17.5%	kg	691.19
73.09		**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	- - - Petrol, oil and gas tanks	5%	Free	17.5%	kg	692.111
7309.00	20	- - - Water tanks	5%	Free	17.5%	kg	692.112
7309.00	90	- - - Other	5%	Free	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.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	1.2 UNIT	SITC REV 4
7310.10	00	- Of a capacity of 50 litres or more	5%	Free	17.5%	kg	692.411
		- Of a capacity of less than 50 litres:					
7310.21	00	- - Cans which are to be closed by soldering or crimping	15%	Free	17.5%	kg	692.412
7310.29	00	- - Other	5%	Free	17.5%	kg	692.419
7311.00	**00**	**Containers for compressed or liquefied gas, of iron or steel.**	**5%**	**Free**	17.5%	**kg**	**692.43**
73.12		**Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.**					
		- Stranded wire, ropes and cables:					
7312.10	10	- - - Stranded wire	15%	15%	17.5%	kg	693.111
7312.10	20	- - - Cables	15%	15%	17.5%	kg	693.112
7312.10	30	- - - Ropes	5%	Free	17.5%	kg	693.113
7312.90	00	- Other	5%	Free	17.5%	kg	693.119
73.13		**Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.**					
7313.00	10	- - - Barbed wire, of iron or steel	15%	See table	17.5%	kg	693.21
7313.00	90	- - - Other	15%	See table	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	- - Endless bands for machinery, of stainless steel	15%	Free	17.5%	kg	693.511
7314.14	00	- - Other woven cloth, of stainless steel	15%	Free	17.5%	kg	693.513
		- - Other:					
7314.19	10	- - - Gauze	15%	15%	17.5%	kg	693.514
7314.19	90	- - - Other	15%	15%	17.5%	kg	693.515
		- 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:					
7314.20	10	- - - Grill	15%	See table	17.5%	kg	693.521
7314.20	90	- - - 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	15%	See table	17.5%	kg	693.529
		- Other grill, netting and fencing, welded at the intersection:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	1.2 UNIT	SITC REV 4
		- - Plated or coated with zinc:					
7314.31	10	- - - Grill	15%	See table	17.5%	kg	693.531
7314.31	90	- - - Other	15%	See table	17.5%	kg	693.532
7314.39	00	- - Other	15%	See table	17.5%	kg	693.539
		- Other cloth, grill, netting and fencing:					
		- - Plated or coated with zinc:					
7314.41	10	- - - Grill	15%	See table	17.5%	kg	693.541
7314.41	90	- - - Other	15%	See table	17.5%	kg	693.542
		- - Coated with plastics:					
7314.42	10	- - - Grill	15%	See table	17.5%	kg	693.543
7314.42	90	- - - Other	15%	See table	17.5%	kg	693.544
7314.49	00	- - Other	15%	See table	17.5%	kg	693.549
7314.50	00	- Expanded metal	5%	Free	17.5%	kg	693.55
73.15		**Chain and parts thereof, of iron or steel.**					
		- Articulated link chain and parts thereof:					
7315.11	00	- - Roller chain	5%	Free	17.5%	kg	748.31
7315.12	00	- - Other chain	5%	Free	17.5%	kg	748.32
7315.19	00	- - Parts	5%	Free	17.5%	kg	748.39
7315.20	00	- Skid chain	5%	Free	17.5%	kg	699.21
		- Other chain:					
7315.81	00	- - Stud-link	5%	Free	17.5%	kg	699.221
7315.82	00	- - Other, welded link	5%	Free	17.5%	kg	699.222
7315.89	00	- - Other	5%	Free	17.5%	kg	699.223
7315.90	00	- Other parts	5%	Free	17.5%	kg	699.229
73.16.00	**00**	**Anchors, grapnels and parts thereof, of iron or steel.**	5%	Free	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	- - - Masonry and roofing nails	5%	Free	17.5%	kg	694.11
7317.00	20	- - - Other nails	15%	15%	17.5%	kg	694.12
7317.00	30	- - - Tacks	5%	Free	17.5%	kg	694.13
7317.00	40	- - - Staples	15%	15%	17.5%	kg	694.14

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	1.2 UNIT	SITC REV 4
7317.00	90	- - - Other	5%	Free	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	- - Coach screws	5%	Free	17.5%	kg	694.211
7318.12	00	- - Other wood screws	5%	Free	17.5%	kg	694.212
7318.13	00	- - Screw hooks and screw rings	5%	Free	17.5%	kg	694.213
7318.14	00	- - Self-tapping screws	5%	Free	17.5%	kg	694.214
7318.15	00	- - Other screws and bolts, whether or not with their nuts or washers	5%	Free	17.5%	kg	694.215
7318.16	00	- - Nuts	5%	Free	17.5%	kg	694.216
7318.19	00	- - Other	5%	Free	17.5%	kg	694.219
		- Non-threaded articles:					
7318.21	00	- - Spring washers and other lock washers	5%	Free	17.5%	kg	694.221
7318.22	00	- - Other washers	5%	Free	17.5%	kg	694.222
7318.23	00	- - Rivets	5%	Free	17.5%	kg	694.223
7318.24	00	- - Cotters and cotter-pins	5%	Free	17.5%	kg	694.224
7318.29	00	- - Other	5%	Free	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.**					
		- Safety pins and other pins:					
7319.40	10	- - - Safety pins	5%	Free	17.5%	kg	699.321
7319.40	20	- - - Ordinary pins	15%	15%	17.5%	kg	699.322
7319.40	90	- - - Other, as described in Additional CARICOM Guideline 1	5%	Free	17.5%	kg	699.329
		- Other:					
7319.90	10	- - - Sewing, darning or embroidery needles	5%	Free	17.5%	kg	699.311
7319.90	90	- - - Other	5%	Free	17.5%	kg	699.319
73.20		**Springs and leaves for springs, of iron or steel.**					
		- Leaf-springs and leaves therefor:					
7320.10	10	- - - For road motor vehicles	10%	10%	17.5%	kg	699.411
7320.10	90	- - - Other	5%	Free	17.5%	kg	699.412

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	1.2 UNIT	SITC REV 4
		- Helical springs:					
7320.20	10	- - - For road motor vehicles	10%	Free	17.5%	kg	699.413
7320.20	90	- - - Other	5%	Free	17.5%	kg	699.414
		- Other:					
7320.90	10	- - - For road motor vehicles	10%	10%	17.5%	kg	699.415
7320.90	90	- - - Other	5%	Free	17.5%	kg	699.419
73.21		**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**					
		- Cooking appliances and plate warmers:					
		- - For gas fuel or for both gas and other fuels:					
7321.11	10	- - - Stoves and ranges	20%	20%	17.5%	kg&u	697.311
7321.11	20	- - - Cookers	20%	20%	17.5%	kg&u	697.312
7321.11	30	- - - Barbecues	20%	20%	17.5%	kg&u	697.313
7321.11	90	- - - Other	20%	20%	17.5%	kg&u	697.314
		- - For liquid fuel:					
7321.12	10	- - - Stoves and ranges	20%	Free	17.5%	kg&u	697.315
7321.12	20	- - - Cookers	20%	Free	17.5%	kg&u	697.316
7321.12	30	- - - Barbecues	20%	Free	17.5%	kg&u	697.317
7321.12	90	- - - Other	20%	Free	17.5%	kg&u	697.318
		- - Other, including appliances for solid fuel:					
7321.19	10	- - - Stoves and ranges	20%	Free	17.5%	kg&u	697.3191
7321.19	20	- - - Cookers	20%	Free	17.5%	kg&u	697.3192
7321.19	30	- - - Barbecues	20%	Free	17.5%	kg&u	697.3193
7321.19	90	- - - Other	20%	Free	17.5%	kg&u	697.3199
		- Other appliances:					
7321.81	00	- - For gas fuel or for both gas and other fuels	20%	Free	17.5%	kg&u	697.321
7321.82	00	- - For liquid fuel	20%	Free	17.5%	kg&u	697.322
7321.89	00	- - Other, including appliances for solid fuel	20%	Free	17.5%	kg&u	697.323
7321.90	00	- Parts	5%	Free	17.5%	kg	697.33

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	1.2 UNIT	SITC REV 4
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	- - Of cast iron	5%	Free	17.5%	kg	812.111
7322.19	00	- - Other	5%	Free	17.5%	kg	812.119
7322.90	00	- Other	5%	Free	17.5%	kg	812.15
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.**					
		- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:					
7323.10	10	- - - Iron or steel wool	20%	Free	17.5%	kg	697.441
7323.10	20	- - - Pot scourers and scouring or polishing pads	20%	Free	17.5%	kg	697.442
7323.10	90	- - - Other	20%	Free	17.5%	kg	697.449
		- Other:					
7323.91	00	- - Of cast iron, not enamelled	20%	Free	17.5%	kg	697.411
7323.92	00	- - Of cast iron, enamelled	20%	Free	17.5%	kg	697.412
		- - Of stainless steel:					
7323.93	10	- - - Baking pans	20%	20%	17.5%	kg	697.4131
7323.93	20	- - - Buckets	20%	20%	17.5%	kg	697.4132
7323.93	30	- - - Dust bins	20%	20%	17.5%	kg	697.4133
7323.93	40	- - - Funnels	20%	20%	17.5%	kg	697.4134
7323.93	50	- - - Watering-cans	20%	20%	17.5%	kg	697.4135
7323.93	60	- - - Clothes hangers	20%	20%	17.5%	kg	697.4136
7323.93	70	- - - Letter boxes	20%	20%	17.5%	kg	697.4137
7323.93	80	- - - Parts	5%	Free	17.5%	kg	697.4138
7323.93	90	- - - Other	20%	20%	17.5%	kg	697.4139
		- - Of iron (other than cast iron) or steel, enamelled:					
7323.94	10	- - - Baking pans	20%	20%	17.5%	kg	697.4141

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	1.2 UNIT	SITC REV 4
7323.94	20	- - - Buckets	20%	20%	17.5%	kg	697.4142
7323.94	30	- - - Dust bins	20%	20%	17.5%	kg	697.4143
7323.94	40	- - - Funnels	20%	20%	17.5%	kg	697.4144
7323.94	50	- - - Watering-cans	20%	20%	17.5%	kg	697.4145
7323.94	60	- - - Clothes hangers	20%	20%	17.5%	kg	697.4146
7323.94	70	- - - Letter boxes	20%	20%	17.5%	kg	697.4147
7323.94	80	- - - Parts	5%	Free	17.5%	kg	697.4148
7323.94	90	- - - Other	20%	20%	17.5%	kg	697.4149
7323.99	00	- - Other	20%	Free	17.5%	kg	697.419
73.24		**Sanitary ware and parts thereof, of iron or steel.**					
7324.10	00	- Sinks and wash basins, of stainless steel	5%	Free	17.5%	kg	697.511
		- Baths:					
7324.21	00	- - Of cast iron, whether or not enamelled	5%	Free	17.5%	kg	697.512
7324.29	00	- - Other	5%	Free	17.5%	kg	697.513
		- Other, including parts:					
7324.90	20	- - - Other sanitary ware	5%	Free	17.5%	kg	697.519
7324.90	70	- - - Parts of sinks and wash basins	5%	Free	17.5%	kg	697.517
7324.90	80	- - - Parts of other sanitary ware	5%	Free	17.5%	kg	697.518
73.25		**Other cast articles of iron or steel.**					
7325.10	00	- Of non-malleable cast iron	20%	20%	17.5%	kg	699.62
		- Other:					
7325.91	00	- - Grinding balls and similar articles for mills	5%	Free	17.5%	kg	699.631
7325.99	00	- - Other	20%	Free	17.5%	kg	699.639
73.26		**Other articles of iron or steel.**					
		- Forged or stamped, but not further worked:					
7326.11	00	- - Grinding balls and similar articles for mills	5%	Free	17.5%	kg	699.651
7326.19	00	- - Other	20%	See table	17.5%	kg	699.659
7326.20	00	- Articles of iron or steel wire	20%	See table	17.5%	kg	699.67
		- Other:					
7326.90	10	- - - Handcuffs	20%	Free	17.5%	kg	699.691
7326.90	90	- - - Other	20%	Free	17.5%	kg	699.699

CHAPTER 74

COPPER AND ARTICLES THEREOF

Notes.

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
	Silver	0.25
Ag	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.

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	EPA	VAT	UNIT	SITC REV 4
7401.00	00	**Copper mattes; cement copper (precipitated copper).**	5%	Free	17.5%	kg	283.2
7402.00	00	**Unrefined copper; copper anodes for electrolytic refining.**	5%	Free	17.5%	kg	682.11
74.03		**Refined copper and copper alloys, unwrought.**					
		- Refined copper:					
7403.11	00	- - Cathodes and sections of cathodes	5%	Free	17.5%	kg	682.121
7403.12	00	- - Wire-bars	5%	Free	17.5%	kg	682.122
7403.13	00	- - Billets	5%	Free	17.5%	kg	682.123
7403.19	00	- - Other	5%	Free	17.5%	kg	682.129
		- Copper alloys:					
7403.21	00	- - Copper-zinc base alloys (brass)	5%	Free	17.5%	kg	682.141
7403.22	00	- - Copper-tin base alloys (bronze)	5%	Free	17.5%	kg	682.142
7403.29	00	- - Other copper alloys (other than master alloys of heading No. 74.05)	5%	Free	17.5%	kg	682.149
7404.00	00	**Copper waste and scrap.**	5%	Free	17.5%	kg	288.21
7405.00	00	**Master alloys of copper.**	5%	Free	17.5%	kg	682.13
74.06		**Copper powders and flakes.**					
7406.10	00	- Powders of non-lamellar structure	5%	Free	17.5%	kg	682.621
7406.20	00	- Powders of lamellar structure; flakes	5%	Free	17.5%	kg	682.622
74.07		**Copper bars, rods and profiles.**					
7407.10	00	- Of refined copper	5%	Free	17.5%	kg	682.31
		- Of copper alloys:					
7407.21	00	- - Of copper-zinc base alloys (brass)	5%	Free	17.5%	kg	682.321
7407.29	00	- - Other	5%	Free	17.5%	kg	682.329
74.08		**Copper wire.**					
		- Of refined copper:					
7408.11	00	- - Of which the maximum cross-sectional dimension exceeds 6 mm	5%	Free	17.5%	kg	682.411
7408.19	00	- - Other	5%	Free	17.5%	kg	682.419
		- Of copper alloys:					
7408.21	00	- - Of copper-zinc base alloys (brass)	5%	Free	17.5%	kg	682.421
7408.22	00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	17.5%	kg	682.422
7408.29	00	- - Other	5%	Free	17.5%	kg	682.429
74.09		**Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.**					
		- Of refined copper:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7409.11	00	- - In coils	5%	Free	17.5%	kg	682.511
7409.19	00	- - Other	5%	Free	17.5%	kg	682.519
		- Of copper-zinc base alloys (brass):					
7409.21	00	- - In coils	5%	Free	17.5%	kg	682.521
7409.29	00	- - Other	5%	Free	17.5%	kg	682.522
		- Of copper-tin base alloys (bronze):					
7409.31	00	- - In coils	5%	Free	17.5%	kg	682.523
7409.39	00	- - Other	5%	Free	17.5%	kg	682.524
7409.40	00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	17.5%	kg	682.525
7409.90	00	- Of other copper alloys	5%	Free	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	- - Of refined copper	5%	Free	17.5%	kg	682.611
7410.12	00	- - Of copper alloys	5%	Free	17.5%	kg	682.612
		- Backed:					
7410.21	00	- - Of refined copper	5%	Free	17.5%	kg	682.613
7410.22	00	- - Of copper alloys	5%	Free	17.5%	kg	682.614
74.11		**Copper tubes and pipes.**					
7411.10	00	- Of refined copper	5%	Free	17.5%	kg	682.711
		- Of copper alloys:					
7411.21	00	- - Of copper-zinc base alloys (brass)	5%	Free	17.5%	kg	682.712
7411.22	00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	17.5%	kg	682.713
7411.29	00	- - Other	5%	Free	17.5%	kg	682.714
74.12		**Copper tube or pipe fittings (for example, couplings, elbows, sleeves).**					
7412.10	00	- Of refined copper	5%	Free	17.5%	kg	682.725
7412.20	00	- Of copper alloys	5%	Free	17.5%	kg	682.726
7413.00	00	**Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.**	5%	Free	17.5%	kg	693.12
[74.14]		**Deleted**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- Nails and tacks, drawing pins, staples and similar articles	5%	Free	17.5%	kg	694.31
		- Other articles, not threaded:					
7415.21	00	- - Washers (including spring washers)	5%	Free	17.5%	kg	694.321
7415.29	00	- - Other	5%	Free	17.5%	kg	694.329
		- Other threaded articles:					
7415.33	00	- - Screws; bolts and nuts	5%	Free	17.5%	kg	694.333
7415.39	00	- - Other	5%	Free	17.5%	kg	694.339
[74.16]		**Deleted**					
[74.17]		**Deleted**					
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	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	20%	Free	17.5%	kg	697.429
7418.20	00	- Sanitary ware and parts thereof	20%	20%	17.5%	kg	697.52
74.19		**Other articles of copper.**					
7419.20	00	- Cast, moulded, stamped or forged, but not further worked	5%	Free	17.5%	kg	699.731
7419.80	00	- Other	5%	Free	17.5%	kg	699.739

CHAPTER 75

NICKEL AND ARTICLES THEREOF

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 9(c) to Section XV, 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	EPA	VAT	UNIT	SITC REV 4
75.01		**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**					
7501.10	00	- Nickel mattes	5%	Free	17.5%	kg	284.21
7501.20	00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	Free	17.5%	kg	284.22
75.02		**Unwrought nickel.**					
7502.10	00	- Nickel, not alloyed	5%	Free	17.5%	kg	683.11
7502.20	00	- Nickel alloys	5%	Free	17.5%	kg	683.12
7503.00	00	**Nickel waste and scrap.**	5%	Free	17.5%	kg	288.22
7504.00	00	**Nickel powders and flakes.**	5%	Free	17.5%	kg	683.23
75.05		**Nickel bars, rods, profiles and wire.**					
		- Bars, rods and profiles:					
7505.11	00	- - Of nickel, not alloyed	5%	Free	17.5%	kg	683.211
7505.12	00	- - Of nickel alloys	5%	Free	17.5%	kg	683.212
		- Wire:					
7505.21	00	- - Of nickel, not alloyed	5%	Free	17.5%	kg	683.213
7505.22	00	- - Of nickel alloys	5%	Free	17.5%	kg	683.214
75.06		**Nickel plates, sheets, strip and foil.**					
7506.10	00	- Of nickel, not alloyed	5%	Free	17.5%	kg	683.241
7506.20	00	- Of nickel alloys	5%	Free	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	- - Of nickel, not alloyed	5%	Free	17.5%	kg	683.221
7507.12	00	- - Of nickel alloys	5%	Free	17.5%	kg	683.222
7507.20	00	- Tube or pipe fittings	5%	Free	17.5%	kg	683.223
75.08		**Other articles of nickel.**					
7508.10	00	- Cloth, grill and netting, of nickel wire	5%	Free	17.5%	kg	699.751
		- Other:					
7508.90	10	- - - Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	Free	17.5%	kg	699.752

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7508.90	90	- - - Other	5%	Free	17.5%	kg	699.759

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

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 9(c) to Section XV, 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	EPA	VAT	UNIT	SITC REV 4
76.01		**Unwrought aluminium.**					
7601.10	00	- Aluminium, not alloyed	5%	Free	17.5%	kg	684.11
7601.20	00	- Aluminium alloys	5%	Free	17.5%	kg	684.12
7602.00	00	**Aluminium waste and scrap.**	5%	Free	17.5%	kg	288.23
76.03		**Aluminium powders and flakes.**					
7603.10	00	- Powders of non-lamellar structure	5%	Free	17.5%	kg	684.251
7603.20	00	- Powders of lamellar structure; flakes	5%	Free	17.5%	kg	684.252
76.04		**Aluminium bars, rods and profiles.**					
7604.10	00	- Of aluminium, not alloyed	15%	Free	17.5%	kg	684.211
		- Of aluminium alloys:					
7604.21	00	- - Hollow profiles	15%	Free	17.5%	kg	684.212
7604.29	00	- - Other	15%	Free	17.5%	kg	684.219
76.05		**Aluminium wire.**					
		- Of aluminium, not alloyed:					
7605.11	00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	Free	17.5%	kg	684.223
7605.19	00	- - Other	5%	Free	17.5%	kg	684.221
		- Of aluminium alloys:					
7605.21	00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	5%	Free	17.5%	kg	684.222
7605.29	00	- - Other	5%	Free	17.5%	kg	684.229
76.06		**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**					
		- Rectangular (including square):					
		- - Of aluminium, not alloyed:					
7606.11	10	- - - Flat sheets	5%	Free	17.5%	kg	684.231
7606.11	20	- - - Corrugated sheets	5%	Free	17.5%	kg	684.232
		- - Of aluminium alloys:					
7606.12	10	- - - Flat sheets	5%	Free	17.5%	kg	684.233
7606.12	20	- - - Corrugated sheets	5%	Free	17.5%	kg	684.234
		- Other:					
7606.91	00	- - Of aluminium, not alloyed	5%	Free	17.5%	kg	684.235
7606.92	00	- - Of aluminium alloys	5%	Free	17.5%	kg	684.236

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- - Rolled but not further worked	5%	Free	17.5%	kg	684.241
7607.19	00	- - Other	5%	Free	17.5%	kg	684.242
7607.20	00	- Backed	5%	Free	17.5%	kg	684.243
76.08		**Aluminium tubes and pipes.**					
7608.10	00	- Of aluminium, not alloyed	15%	Free	17.5%	kg	684.261
7608.20	00	- Of aluminium alloys	15%	Free	17.5%	kg	684.262
7609.00	00	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	5%	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	- Doors, windows and their frames and thresholds for doors	10%	10%	17.5%	kg	691.21
		- Other:					
7610.90	10	- - - Complete structures	10%	Free	17.5%	kg	691.291
7610.90	90	- - - Other	5%	Free	17.5%	kg	691.299
7611.00		**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 1, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.**					
7611.00	10	- - - Water storage tanks	10%	10%	17.5%	kg	692.121
7611.00	90	- - - Other	5%	Free	17.5%	kg	692.129

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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 1, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.**					
		- Collapsible tubular containers:					
7612.10	10	- - - Cans	5%	Free	17.5%	kg	692.421
7612.10	90	- - - Other	5%	Free	17.5%	kg	692.422
		- Other:					
7612.90	10	- - - Cans	5%	Free	17.5%	kg	692.423
7612.90	90	- - - Other	5%	Free	17.5%	kg	692.429
7613.00	00	**Aluminium containers for compressed or liquefied gas.**	5%	Free	17.5%	kg	692.44
76.14		**Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.**					
7614.10	00	- With steel core	5%	Free	17.5%	kg	693.131
7614.90	00	- Other	5%	Free	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.**					
		- Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:					
7615.10	10	- - - Pot scourers and scouring or polishing pads, gloves and the like	20%	Free	17.5%	kg	697.431
7615.10	20	- - - Saucepans	20%	20%	17.5%	kg	697.432
7615.10	30	- - - Baking, stew and frying pans	20%	20%	17.5%	kg	697.433
7615.10	80	- - - Other table, kitchen or household articles	20%	20%	17.5%	kg	697.434
7615.10	90	- - - Parts of table, kitchen or household articles	5%	Free	17.5%	kg	697.435
		- Sanitary ware and parts thereof:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
7615.20	10	- - - Sanitary ware	20%	20%	17.5%	kg	697.531
7615.20	20	- - - Parts	5%	Free	17.5%	kg	697.532
76.16		**Other articles of aluminium.**			17.5%		
7616.10	00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	Free	17.5%	kg	694.4
		- Other:					
7616.91	00	- - Cloth, grill, netting and fencing, of aluminium wire	5%	Free	17.5%	kg	699.791
		- - Other:					
7616.99	10	- - - Expanded metal	5%	Free	17.5%	kg	699.792
7616.99	90	- - - Other	5%	Free	17.5%	kg	699.799

CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

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	EPA	VAT	UNIT	SITC REV 4
78.01		**Unwrought lead.**					
7801.10	00	- Refined lead	5%	Free	17.5%	kg	685.12
		- Other:					
7801.91	00	- - Containing by weight antimony as the principal other element	5%	Free	17.5%	kg	685.111
7801.99	00	- - Other	5%	Free	17.5%	kg	685.119
7802.00	00	**Lead waste and scrap.**	5%	Free	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	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	5%	Free	17.5%	kg	685.221
7804.19	00	- - Other	5%	Free	17.5%	kg	685.222
7804.20	00	- Powders and flakes	5%	Free	17.5%	kg	685.223
[78.05]		**Deleted**					
78.06		**Other articles of lead.**					
7806.00	10	- - - Lead bars, rods, profiles and wire	5%	Free	17.5%	kg	699.761
7806.00	20	- - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	Free	17.5%	kg	699.762
7806.00	90	- - - Other	5%	Free	17.5%	kg	699.769

CHAPTER 79

ZINC AND ARTICLES THEREOF

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	EPA	VAT	UNIT	SITC REV 4
79.01		**Unwrought zinc.**					
		- Zinc, not alloyed:					
7901.11	00	- - Containing by weight 99.99% or more of zinc	5%	Free	17.5%	kg	686.111
7901.12	00	- - Containing by weight less than 99.99% of zinc	5%	Free	17.5%	kg	686.112
7901.20	00	- Zinc alloys	5%	Free	17.5%	kg	686.12
7902.00	00	**Zinc waste and scrap.**	5%	Free	17.5%	kg	288.25
79.03		**Zinc dust, powders and flakes.**					
7903.10	00	- Zinc dust	5%	Free	17.5%	kg	686.331
7903.90	00	- Other	5%	Free	17.5%	kg	686.339
7904.00	00	**Zinc bars, rods, profiles and wire.**	5%	Free	17.5%	kg	686.31
7905.00	00	**Zinc plates, sheets, strip and foil.**	5%	Free	17.5%	kg	686.32
[79.06]		**Deleted**					
79.07		**Other articles of zinc.**					
7907.00	10	- - - Gutters, roof capping, skylight frames and other fabricated building components	5%	Free	17.5%	kg	699.771
7907.00	20	- - - Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	Free	17.5%	kg	699.772
7907.00	90	- - - Other	5%	Free	17.5%	kg	699.779

CHAPTER 80

TIN AND ARTICLES THEREOF

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 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	EPA	VAT	UNIT	SITC REV 4
80.01		**Unwrought tin.**					
8001.10	00	- Tin, not alloyed	5%	free	17.5%	kg	687.11
8001.20	00	- Tin alloys	5%	free	17.5%	kg	687.12
8002.00	00	**Tin waste and scrap.**	5%	free	17.5%	kg	288.26
8003.00	00	**Tin bars, rods, profiles and wire.**	5%	free	17.5%	kg	687.21
[80.04]		**Deleted**					
[80.05]		**Deleted**					
[80.06]		**Deleted**					
80.07		**Other articles of tin.**					
8007.00	10	- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	5%	Free	17.5%	kg	687.781
8007.00	20	- - - 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%	Free	17.5%	kg	699.782
8007.00	30	- - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	Free	17.5%	kg	687.783
8007.00	90	- - - Other	5%	Free	17.5%	kg	699.789

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

CHAPTER 81
OTHER BASE METALS; CERMETS; ARTICLES THEREOF

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
81.01		**Tungsten (wolfram) and articles thereof, including waste and scrap.**					
8101.10	00	- Powders	5%	Free	17.5%	kg	689.111
		- Other:					
8101.94	00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	5%	Free	17.5%	kg	689.113
8101.96	00	- - Wire	5%	Free	17.5%	kg	699.912
8101.97	00	- - Waste and scrap	5%	Free	17.5%	kg	689.114
8101.99	00	- - Other	5%	Free	17.5%	kg	689.919
81.02		**Molybdenum and articles thereof, including waste and scrap.**					
8102.10	00	- Powders	5%	Free	17.5%	kg	689.121
		- Other:					
8102.94	00	- - Unwrought, including bars and rods obtained simply by sintering	5%	Free	17.5%	kg	689.123
8102.95	00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	Free	17.5%	kg	689.921
8102.96	00	- - Wire	5%	Free	17.5%	kg	699.922
8102.97	00	- - Waste and scrap	5%	Free	17.5%	kg	689.124
8102.99	00	- - Other	5%	Free	17.5%	kg	699.929
81.03		**Tantalum and articles thereof, including waste and scrap.**					
8103.20	00	- Unwrought, including bars and rods obtained simply by sintering; powders	5%	Free	17.5%	kg	689.131
8103.30	00	- Waste and scrap	5%	Free	17.5%	kg	689.132
		- Other:					
8103.91	00	-- Crucibles	5%	5%	17.5%	kg	699.931
8103.99	00	-- Other	5%	5%	17.5%	kg	699.939
81.04		**Magnesium and articles thereof, including waste and scrap.**					
		- Unwrought:					
8104.11	00	- - Containing at least 99.8% by weight of magnesium	5%	Free	17.5%	kg	689.151
8104.19	00	- - Other	5%	Free	17.5%	kg	689.159
8104.20	00	- Waste and scrap	5%	Free	17.5%	kg	689.14

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8104.30	00	- Raspings, turnings and granules, graded according to size; powders	5%	Free	17.5%	kg	699.941
		- Other:					
8104.90	10	- - - 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%	5%	17.5%	kg	699.942
8104.90	90	- - - Other	5%	5%	17.5%	kg	699.949
81.05		**Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.**					
8105.20	00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5%	Free	17.5%	kg	689.812
8105.30	00	- Waste and scrap	5%	Free	17.5%	kg	689.811
8105.90	00	- Other	5%	Free	17.5%	kg	699.81
81.06		**Bismuth and articles thereof, including waste and scrap**					
8106.10	00	- Containing more than 99.99 % of bismuth, by weight	5%	Free	17.5%	kg	689.921
8106.90	00	- Other	5%	Free	17.5%	kg	689.929
81.08		**Titanium and articles thereof, including waste and scrap.**					
8108.20	00	- Unwrought titanium; powders	5%	Free	17.5%	kg	689.831
8108.30	00	- Waste and scrap	5%	Free	17.5%	kg	689.833
8108.90	00	- Other	5%	Free	17.5%	kg	699.85
81.09		**Zirconium and articles thereof, including waste and scrap.**					
		- Unwrought zirconium; powders:					
8109.21	00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	Free	17.5%	kg	689.841
8109.29	00	-- Other	5%	Free	17.5%	kg	689.849
		- Waste and scrap :			17.5%		
8109.31	00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	Free	17.5%	kg	689.8441
8109.39	00	-- Other	5%	Free	17.5%	kg	689.8449
		- Other :			17.5%		
8109.91	00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	5%	Free	17.5%	kg	699.871
8109.99	00	-- Other	5%	Free	17.5%	kg	699.879

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
81.10		**Antimony and articles thereof, including waste and scrap.**					
8110.10	00	- Unwrought antimony; powders	5%	Free	17.5%	kg	689.31
8110.20	00	- Waste and scrap	5%	Free	17.5%	kg	689.32
8110.90	00	- Other	5%	Free	17.5%	kg	689.939
8111.00	00	**Manganese and articles thereof, including waste and scrap.**	5%	Free	17.5%	kg	689.94
81.12		**Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap**					
		- Beryllium:					
8112.12	00	- - Unwrought; powders	5%	Free	17.5%	kg	689.913
8112.13	00	- - Waste and scrap	5%	Free	17.5%	kg	689.914
8112.19	00	- - Other	5%	Free	17.5%	kg	699.95
		- Chromium:					
8112.21	00	- - Unwrought; powders	5%	Free	17.5%	kg	689.951
8112.22	00	- - Waste and scrap	5%	Free	17.5%	kg	689.952
8112.29	00	- - Other	5%	Free	17.5%	kg	689.959
		- Hafnium :					
8112.31	00	-- Unwrought; waste and scrap; powders	5%	5%	17.5%	kg	689.9891
8112.39	00	-- Other	5%	5%	17.5%	kg	699.9891
		- Rhenium :					
8112.41	00	-- Unwrought; waste and scrap; powders	5%	5%	17.5%	kg	689.9892
8112.49	00	-- Other	5%	5%	17.5%	kg	699.9992
		- Thallium:					
8112.51	00	- - Unwrought; powders	5%	Free	17.5%	kg	689.981
8112.52	00	- - Waste and scrap	5%	Free	17.5%	kg	689.982
8112.59	00	- - Other	5%	Free	17.5%	kg	699.991
		- Cadmium :					
8112.61	00	-- Waste and scrap	5%	5%	17.5%	kg	689.82
8112.69	00	-- Other	5%	5%	17.5%	kg	689.84
		- Other:					
8112.92	00	- - Unwrought; waste and scrap; powders	5%	Free	17.5%	kg	689.989
8112.99	00	- - Other	5%	Free	17.5%	kg	699.999
8113.00	00	**Cermets and articles thereof, including waste and scrap.**	5%	Free	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.

3. Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

4. 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	EPA	VAT	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	- Spades and shovels	Free	Free	17.5%	kg	695.11
	00	- Mattocks, picks, hoes and rakes:					
8201.30	10	- - - Mattocks	Free	Free	17.5%	kg&u	695.131
8201.30	20	- - - Picks	Free	Free	17.5%	kg&u	695.132
8201.30	30	- - - Hoes	Free	Free	17.5%	kg&u	695.133
8201.30	90	- - - Rakes	Free	Free	17.5%	kg&u	695.134
	00	- Axes, bill hooks and similar hewing tools:					
8201.40	10	- - - Axes	Free	Free	17.5%	kg&u	695.141
8201.40	20	- - - Machetes (cutlasses)	Free	Free	17.5%	kg&u	695.142
8201.40	90	- - - Other	Free	Free	17.5%	kg&u	695.149
8201.50	00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	Free	17.5%	kg	695.15
8201.60	00	- Hedge shears, two-handed pruning shears and similar two-handed shears	Free	Free	17.5%	kg	695.16
8201.90	00	- Other hand tools of a kind used in agriculture, horticulture or forestry	Free	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	- Hand saws	5%	Free	17.5%	kg	695.21
8202.20	00	- Band saw blades	5%	Free	17.5%	kg	695.51
		- Circular saw blades (including slitting or slotting saw blades):					
8202.31	00	- - With working part of steel	5%	Free	17.5%	kg	695.52
8202.39	00	- - Other, including parts	5%	Free	17.5%	kg	695.53
8202.40	00	- Chain saw blades	5%	Free	17.5%	kg	695.54
		- Other saw blades:					
8202.91	00	- - Straight saw blades, for working metal	5%	Free	17.5%	kg	695.55
8202.99	00	- - Other	5%	Free	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.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8203.10	00	- Files, rasps and similar tools	5%	Free	17.5%	kg	695.22
8203.20	00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	Free	17.5%	kg	695.231
8203.30	00	- Metal cutting shears and similar tools	5%	Free	17.5%	kg	695.232
8203.40	00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	Free	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	- - Non-adjustable	5%	Free	17.5%	kg	695.31
8204.12	00	- - Adjustable	5%	Free	17.5%	kg	695.32
8204.20	00	- Interchangeable spanner sockets, with or without handles	5%	Free	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	- Drilling, threading or tapping tools	5%	Free	17.5%	kg	695.41
8205.20	00	- Hammers and sledge hammers	5%	Free	17.5%	kg	695.42
8205.30	00	- Planes, chisels, gouges and similar cutting tools for working wood	5%	Free	17.5%	kg	695.43
8205.40	00	- Screwdrivers	5%	Free	17.5%	kg	695.44
		- Other hand tools (including glaziers' diamonds):					
8205.51	00	- - Household tools	5%	Free	17.5%	kg	695.45
8205.59	00	- - Other	5%	Free	17.5%	kg	695.461
8205.60	00	- Blow lamps	5%	Free	17.5%	kg	695.462
8205.70	00	- Vices, clamps and the like	5%	Free	17.5%	kg	695.47
8205.90	00	- Other, including sets of articles of two or more subheadings of this heading	5%	Free	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	- - - Household tools	20%	20%	17.5%	kg	695.71
8206.00	90	- - - Other	5%	Free	17.5%	kg	695.79

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- - With working part of cermets	5%	Free	17.5%	kg	695.631
8207.19	00	- - Other, including parts	5%	Free	17.5%	kg	695.639
8207.20	00	- Dies for drawing or extruding metal	5%	Free	17.5%	kg	695.641
8207.30	00	- Tools for pressing, stamping or punching	5%	Free	17.5%	kg	695.642
8207.40	00	- Tools for tapping or threading	5%	Free	17.5%	kg	695.643
8207.50	00	- Tools for drilling, other than for rock drilling	5%	Free	17.5%	kg	695.644
8207.60	00	- Tools for boring or broaching	5%	Free	17.5%	kg	695.645
8207.70	00	- Tools for milling	5%	Free	17.5%	kg	695.646
8207.80	00	- Tools for turning	5%	Free	17.5%	kg	695.747
8207.90	00	- Other interchangeable tools	5%	Free	17.5%	kg	695.649
82.08		**Knives and cutting blades, for machines or for mechanical appliances.**					
8208.10	00	- For metal working	5%	Free	17.5%	kg	695.611
8208.20	00	- For wood working	5%	Free	17.5%	kg	695.612
		- For kitchen appliances or for machines used by the food industry:					
8208.30	10	- - - For kitchen appliances	5%	Free	17.5%	kg	695.613
8208.30	90	- - - Other	5%	Free	17.5%	kg	695.614
	00	- For agricultural, horticultural or forestry machines:					
8208.40	10	- - - For lawn mowers	5%	Free	17.5%	kg	695.615
8208.40	90	- - - Other	5%	Free	17.5%	kg	695.616
8208.90	00	- Other	5%	Free	17.5%	kg	695.619
8209.00	00	**Plates, sticks, tips and the like for tools, unmounted, of cermets.**	5%	Free	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	- - - Coffee-mills	20%	Free	17.5%	kg	697.811
8210.00	20	- - - Mincers	20%	Free	17.5%	kg	697.812
8210.00	30	- - - Juice extractors	20%	Free	17.5%	kg	697.813
8210.00	40	- - - Ice cream freezers	20%	Free	17.5%	kg	697.814

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8210.00	90	- - - Other	20%	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	- Sets of assorted articles	20%	Free	17.5%	kg&u	696.81
		- Other:					
8211.91	00	- - Table knives having fixed blades	20%	Free	17.5%	kg&u	696.82
	00	- - Other knives having fixed blades:					
8211.92	10	- - - Household	20%	Free	17.5%	kg&u	696.83
8211.92	90	- - - Other	5%	Free	17.5%	kg&u	696.84
	00	- - Knives having other than fixed blades:					
8211.93	10	- - - Table and other household	20%	Free	17.5%	kg&u	696.85
8211.93	90	- - - Other	5%	Free	17.5%	kg&u	696.86
	00	- - Blades:					
8211.94	10	- - - For table and other household knives	20%	Free	17.5%	kg	696.87
8211.94	90	- - - Other	5%	Free	17.5%	kg	696.88
	00	- - Handles of base metal:					
8211.95	10	- - - For table and other household knives	20%	Free	17.5%	kg	696.891
8211.95	90	- - - Other	20%	Free	17.5%	kg	696.899
82.12		**Razors and razor blades (including razor blade blanks in strips).**					
8212.10	00	- Razors	20%	Free	17.5%	kg&u	696.31
	00	- Safety razor blades including razor blade blanks in strips:					
8212.20	10	- - - Safety razor blades	20%	20%	17.5%	kg&u	696.351
8212.20	90	- - - Other	5%	Free	17.5%	kg&u	696.359
8212.90	00	- Other parts	20%	Free	17.5%	kg	696.38
82.13		**Scissors, tailors' shears and similar shears, and blades therefor.**					
8213.00	10	- - - Tailors' and dressmakers' shears	5%	Free	17.5%	kg	696.41
8213.00	90	- - - Other	5%	Free	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).**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8214.10	00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	Free	17.5%	kg	696.51
8214.20	00	- Manicure or pedicure sets and instruments (including nail files)	20%	Free	17.5%	kg	696.55
8214.90	00	- Other	5%	Free	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	- Sets of assorted articles containing at least one article plated with precious metal	20%	Free	17.5%	kg	696.61
8215.20	00	- Other sets of assorted articles	20%	Free	17.5%	kg	696.62
		- Other:					
8215.91	00	- - Plated with precious metal	20%	Free	17.5%	kg	696.63
8215.99	00	- - Other	20%	Free	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	EPA	VAT	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	- Padlocks	5%	Free	17.5%	kg	699.111
8301.20	00	- Locks of a kind used for motor vehicles	5%	Free	17.5%	kg	699.112
8301.30	00	- Locks of a kind used for furniture	5%	Free	17.5%	kg	699.113
8301.40	00	- Other locks	5%	Free	17.5%	kg	699.114
8301.50	00	- Clasps and frames with clasps, incorporating locks	5%	Free	17.5%	kg	699.115
8301.60	00	- Parts	5%	Free	17.5%	kg	699.116
8301.70	00	- Keys presented separately	5%	Free	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	- Hinges	5%	Free	17.5%	kg	699.13
8302.20	00	- Castors	5%	Free	17.5%	kg	699.14
8302.30	00	- Other mountings, fittings and similar articles suitable for motor vehicles	10%	Free		kg	699.15
		- Other mountings, fittings and similar articles:					
8302.41	00	- - Suitable for buildings	5%	Free	17.5%	kg	699.16
8302.42	00	- - Other, suitable for furniture	5%	Free	17.5%	kg	699.17
8302.49	00	- - Other	5%	Free	17.5%	kg	699.191
8302.50	00	- Hat-racks, hat-pegs, brackets and similar fixtures	5%	Free	17.5%	kg	699.192
8302.60	00	- Automatic door closures	5%	Free	17.5%	kg	699.193
8303.00	00	**Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.**	5%	Free	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	- Filing cabinets	10%	Free	17.5%	kg	895.111
8304.00	20	- Card-index cabinets	10%	Free	17.5%	kg	895.112
8304.00	90	- Other	5%	Free	17.5%	kg	895.119

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- Fittings for loose-leaf binders or files	5%	Free	17.5%	kg	895.121
8305.20	00	- Staples in strips	15%	See table	17.5%	kg	895.122
8305.90	00	- Other, including parts:					
8305.90	10	- - - Paper clips, including spring-type paper clips	15%	15%	17.5%	kg	895.123
8305.90	90	- - - Other	5%	Free	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	- Bells, gongs and the like	20%	Free	17.5%	kg	699.52
		- Statuettes and other ornaments:					
8306.21	00	- - Plated with precious metal	20%	Free	17.5%	kg	697.821
8306.29	00	- - Other	20%	Free	17.5%	kg	697.822
8306.30	00	- Photograph, picture or similar frames; mirrors	20%	Free	17.5%	kg	697.823
83.07		**Flexible tubing of base metal, with or without fittings.**					
8307.10	00	- Of iron or steel	5%	Free	17.5%	kg	699.511
8307.90	00	- Of other base metal	5%	Free	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 accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.**					
8308.10	00	- Hooks, eyes and eyelets	5%	Free	17.5%	kg	699.331
8308.20	00	- Tubular or bifurcated rivets	5%	Free	17.5%	kg	699.332
8308.90	00	- Other, including parts	5%	Free	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	- Crown corks	15%	Free	17.5%	kg	699.531
		- Other:					
8309.90	10	- - - Bottle caps	15%	15%	17.5%	kg	699.532

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8309.90	90	- - - Other	5%	Free	17.5%	kg	699.539
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.**	20%	Free	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.**					
		- Coated electrodes of base metal, for electric arc-welding:					
8311.10	10	- - - Of non-alloy steel	15%	15%	17.5%	kg	699.551
8311.10	90	- - - Of other base metal	5%	Free	17.5%	kg	699.552
8311.20	00	- Cored wire of base metal, for electric arc-welding	15%	Free	17.5%	kg	699.553
8311.30	00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	Free	17.5%	kg	699.554
8311.90	00	- Other	5%	Free	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 to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in 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 and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;

(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.

6. (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :

(i) have been rendered unusable for their original purposes by breakage, cutting- up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.

(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes.

1. This Chapter does not cover:

   (a) Millstones, grindstones or other articles of Chapter 68;

   (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

   (c) Laboratory glassware (heading 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 11** 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.

   (A) Heading 84.19 does not, however, cover :
   (i) Germination plant, incubators or brooders (heading 84.36);

   (ii) Grain dampening machines (heading 84.37);

   (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);

   (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(v) Machinery, plant, or laboratory equipment designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

(B) Heading 84.22 does not cover:

(i) Sewing machines for closing bags or similar containers (heading 84.52); or

(ii) Office machinery of heading 84.72.

(C) Heading 84.24 does not cover:

(i) Ink-jet printing machines (heading 84.43); or
(ii) 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. For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6. (A) For the purposes of heading 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.

7. 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.

8. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 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.

9. 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.

10. For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11. (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and “electronic integrated circuits”, respectively, as used in this Note and in heading 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 6(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3. For the purposes of 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 84.82.40 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	EPA		VAT	SITC REV 4
84.01		**Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**					
8401.10	00	- Nuclear reactors	5%	Free	17.5%	kg	718.71
8401.20	00	- Machinery and apparatus for isotopic separation, and parts thereof	5%	Free		kg	728.47
8401.30	00	- Fuel elements (cartridges), non-irradiated	5%	Free	17.5%	kg	718.77
8401.40	00	- Parts of nuclear reactors	5%	Free	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	- - Watertube boilers with a steam production exceeding 45 tonnes per hour	5%	Free	17.5%	kg/ea	711.111
8402.12	00	- - Watertube boilers production not exceeding 45 tonnes per hour	5%	Free	17.5%	kg/ea	711.112
8402.19	00	- - Other vapour generating boilers, including hybrid boilers	5%	Free	17.5%	kg/ea	711.119
8402.20	00	- Super-heated water boilers	5%	Free	17.5%	kg/ea	711.12
8402.90	00	- Parts	5%	Free	17.5%	kg/ea	711.91
84.03		**Central heating boilers other than those of heading 84.02.**					
8403.10	00	- Boilers	5%	Free	17.5%	kg/ea	812.17
8403.90	00	- Parts	5%	Free	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	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	5%	Free	17.5%	kg/ea	711.21
8404.20	00	- Condensers for steam or other vapour power units	5%	Free	17.5%	kg/ea	711.22
8404.90	00	- Parts	5%	Free	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	- 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%	Free	17.5%	kg	741.71
8405.90	00	- Parts	5%	Free	17.5%	kg	741.72

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
84.06		**Steam turbines and other vapour turbines.**					
8406.10	00	- Turbines for marine propulsion	5%	Free	17.5%	kg/ea	712.11
		- Other turbines:					
8406.81	00	- - Of an output exceeding 40 MW	5%	Free	17.5%	kg/ea	712.191
8406.82	00	- - Of an output not exceeding 40 MW	5%	Free	17.5%	kg/ea	712.199
8406.90	00	- Parts	5%	Free	17.5%	kg	712.8
84.07		**Spark-ignition reciprocating or rotary internal combustion piston engines.**					
8407.10	00	- Aircraft engines	5%	Free	17.5%	kg/ea	713.11
		- Marine propulsion engines:					
8407.21	00	- - Outboard motors	5%	Free	17.5%	kg/ea	713.31
8407.29	00	- - Other	5%	Free	17.5%	kg/ea	713.32
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:					
8407.31	00	- - Of a cylinder capacity not exceeding 50 cc	5%	Free	17.5%	kg/ea	713.211
8407.32	00	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	Free	17.5%	kg/ea	713.212
8407.33	00	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	Free	17.5%	kg/ea	713.213
8407.34	00	- - Of a cylinder capacity exceeding 1,000 cc	10%	Free	17.5%	kg/ea	713.22
8407.90	00	- Other engines	5%	Free	17.5%	kg/ea	713.81
84.08		**Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).**					
8408.10	00	- Marine propulsion engines	5%	Free	17.5%	kg/ea	713.33
8408.20	00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	Free	17.5%	kg/ea	713.23
8408.90	00	- Other engines	5%	Free	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	- For aircraft engines	5%	Free	17.5%	kg	713.19
		- Other:					
		- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:					
8409.91	10	- - - For road motor vehicles	10%	10%	17.5%	kg	713.911
8409.91	20	- - - For marine craft	5%	Free	17.5%	kg	713.912
8409.91	90	- - -Other	5%	5%	17.5%	kg	713.919
		- - Other:					
8409.99	10	- - - For road motor vehicles	10%	Free	17.5%	kg	713.921
8409.99	20	- - - For marine craft	5%	Free	17.5%	kg	713.922
8409.99	90	- - - Other	5%	Free	17.5%	kg	713.929

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
84.10		**Hydraulic turbines, water wheels, and regulators therefor.**					
		- Hydraulic turbines and water wheels:					
8410.11	00	- - Of a power not exceeding 1,000 kW	5%	Free	17.5%	kg/ea	718.111
8410.12	00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5%	Free	17.5%	kg/ea	718.112
8410.13	00	- - Of a power exceeding 10,000 kW	5%	Free	17.5%	kg/ea	718113
8410.90	00	- Parts, including regulators	5%	Free	17.5%	kg/ea	718.19
84.11		**Turbo-jets, turbo-propellers and other gas turbines.**					
		- Turbo-jets:					
8411.11	00	- - Of a thrust not exceeding 25 kN	5%	Free	17.5%	kg/ea	714.411
8411.12	00	- - Of a thrust exceeding 25 kN	5%	Free	17.5%	kg/ea	714.412
		- Turbo-propellers:					
8411.21	00	- - Of a power not exceeding 1,100 kW	5%	Free	17.5%	kg/ea	714.811
8411.22	00	- - Of a power exceeding 1,100 kW	5%	Free	17.5%	kg/ea	714.812
		- Other gas turbines:					
8411.81	00	- - Of a power not exceeding 5,000 kW	5%	Free	17.5%	kg/ea	714.891
8411.82	00	- - Of a power exceeding 5,000 kW	5%	Free	17.5%	kg/ea	714.892
		- Parts:					
8411.91	00	- - Of turbo-jets or turbo-propellers	5%	Free	17.5%	kg	714.91
8411.99	00	- - Other	5%	Free	17.5%	kg	714.99
84.12		**Other engines and motors.**					
8412.10	00	- Reaction engines other than turbo-jets	5%	Free	17.5%	kg/ea	714.49
		- Hydraulic power engines and motors:					
8412.21	00	- - Linear acting (cylinders)	5%	Free	17.5%	kg/ea	718.91
8412.29	00	- - Other	5%	Free	17.5%	kg/ea	718.931
		- Pneumatic power engines and motors:					
8412.31	00	- - Linear acting (cylinders)	5%	Free	17.5%	kg/ea	718.92
8412.39	00	- - Other	5%	Free	17.5%	kg/ea	718.932
8412.80	00	- Other	5%	Free	17.5%	kg/ea	718.939
8412.90	00	- Parts	5%	Free	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	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%	Free	17.5%	kg/ea	742.11
8413.19	00	- - Other	5%	Free	17.5%	kg/ea	742.19

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8413.20	00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	5%	Free	17.5%	kg/ea	742.711
8413.30	00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	Free	17.5%	kg/ea	742.2
8413.40	00	- Concrete pumps	5%	Free	17.5%	kg/ea	742.3
8413.50	00	- Other reciprocating positive displacement pumps	5%	Free	17.5%	kg/ea	742.4
8413.60	00	- Other rotary positive displacement pumps	5%	Free	17.5%	kg/ea	742.5
8413.70	00	- Other centrifugal pumps	5%	Free	17.5%	kg/ea	742.6
		- Other pumps; liquid elevators:					
8413.81	00	- - Pumps	5%	Free	17.5%	kg/ea	742.712
8413.82	00	- - Liquid elevators	5%	Free	17.5%	kg/ea	742.75
		- Parts:					
		- - Of pumps:					
8413.91	10	- - - For the pumps of subheading 8413.30	5%	Free	17.5%	kg	742.911
8413.91	90	- - - Other	5%	Free	17.5%	kg	742.919
8413.92	00	- - Of liquid elevators	5%	Free	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; gas-tight biological safety cabinets, whether or not fitted with filters.**					
8414.10	00	- Vacuum pumps	5%	Free	17.5%	kg/ea	743.11
8414.20	00	- Hand-or foot-operated air pumps	5%	Free	17.5%	kg/ea	743.13
8414.30	00	- Compressors of a kind used in refrigerating equipment	5%	Free	17.5%	kg/ea	743.15
8414.40	00	- Air compressors mounted on a wheeled chassis for towing	5%	Free	17.5%	kg/ea	743.17
		- Fans:					
		- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:					
8414.51	10	- - - Table	20%	20%	17.5%	kg/ea	743.411
8414.51	20	- - - Floor	20%	20%	17.5%	kg/ea	743.412
8414.51	30	- - - Ceiling or roof	20%	20%	17.5%	kg/ea	743.413
8414.51	90	- - - Other	20%	20%	17.5%	kg/ea	743.419
8414.59	00	- - Other	5%	Free	17.5%	kg/ea	743.43
8414.60	00	- Hoods having a maximum horizontal side not exceeding 120 cm	5%	Free	17.5%	kg/ea	743.45
8414.70	00	- Gas-tight biological safety cabinets	5%	5%	17.5%	kg/ea	743.191
8414.80	00	- Other	5%	Free	17.5%	kg/ea	743.19
8414.90	00	- Parts	5%	Free	17.5%	kg	743.8

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	20%	Free	17.5%	kg/ea	741.51
8415.20	00	- Of a kind used for persons, in motor vehicles	20%	Free	17.5%	kg/ea	741.551
		- Other:			17.5%		
8415.81	00	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	Free	17.5%	kg/ea	741.552
8415.82	00	- - Other, incorporating a refrigerating unit	20%	Free	17.5%	kg/ea	741.553
8415.83	00	- - Not incorporating a refrigerating unit	20%	Free	17.5%	kg/ea	741.554
8415.90	00	- Parts	5%	Free	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	- Furnace burners for liquid fuel	5%	Free	17.5%	kg	741.21
8416.20	00	- Other furnace burners, including combination burners	5%	Free	17.5%	kg	741.23
8416.30	00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5%	Free	17.5%	kg	741.25
8416.90	00	- Parts	5%	Free	17.5%	kg	741.28
84.17		**Industrial or laboratory furnaces and ovens, including incinerators, non-electric.**					
8417.10	00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5.0%	Free	17.5%	kg/ea	741.36
8417.20	00	- Bakery ovens, including biscuit ovens	5%	Free	17.5%	kg/ea	741.37
8417.80	00	- Other	5%	Free	17.5%	kg/ea	741.38
8417.90	00	- Parts	5%	Free	17.5%	kg	741.39
84.18		**Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.**					
		- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof:					
8418.10	10	- - - Frost free, electrical	20%	20%	17.5%	kg/ea	775.211
8418.10	20	- - - Other, electrical	20%	20%	17.5%	kg/ea	775.212
8418.10	30	- - - Non-electrical	20%	20%	17.5%	kg/ea	775.213

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Refrigerators, household type:					
		- - Compression-type:					
8418.21	10	- - - Frost free, electrical	20%	20%	17.5%	kg/ea	775.214
8418.21	20	- - - Other, electrical	20%	20%	17.5%	kg/ea	775.215
8418.21	30	- - - Non-electrical	20%	20%	17.5%	kg/ea	775.216
		- - Other :					
8418.29	10	- - - Electrical	20%	See table	17.5%	kg/ea	775.218
8418.29	20	- - - Non-electrical	20%	See table	17.5%	kg/ea	775.219
8418.30	00	- Freezers of the chest type, not exceeding 800 litre capacity	20%	20%	17.5%	kg/ea	775.221
8418.40	00	- Freezers of the upright type, not exceeding 900 litre capacity	20%	See table	17.5%	kg/ea	775.222
8418.50	00	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	20%	17.5%	kg/ea	741.43
		- Other refrigerating or freezing equipment; heat pumps:					
8418.61	00	-- Heat pumps other than air conditioning machines of heading 84.15	20%	Free	17.5%	kg/ea	741.451
8418.69	00	- - Other	20%	Free	17.5%	kg	741.459
		- Parts:					
8418.91	00	- - Furniture designed to receive refrigerating or freezing equipment	5%	Free	17.5%	kg	741.491
8418.99	00	- - Other	5%	Free	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:					
		- - Instantaneous gas water heaters:					
8419.11	10	- - - For domestic use	20%	See table	17.5%	Kg/ea	741.811
8419.11	90	- - - Other	20%	See table	17.5%	Kg/ea	741.819
		-- Solar water heaters:					
8419.12	10	--- for domestic use	20%	20%	17.5%	Kg/ea	741.821

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8419.12	90	--- Other	20%	20%	17.5%	kg/ea	741.822
		- - Other:					
8419.19	10	- - - Other water heaters, for domestic use	20%	20%	17.5%	kg/ea	741.823
8419.19	90	- - - Other	20%	20%	17.5%	kg/ea	741.829
8419.20	00	- Medical, surgical or laboratory sterilizers	5%	Free	17.5%	kg/ea	741.83
		- Dryers:					
8419.33	00	- - Lyophilisation apparatus, freeze drying units and spray dryers	5%	5%	17.5%	kg/ea	741.88
8419.34	00	- - Other, for agricultural products	5%	5%	17.5%	kg/ea	741.84
8419.35	00	- - Other, for wood, paper pulp, paper or paperboard	5%	Free	17.5%	kg/ea	741.85
8419.39	00	-- Other	5%	Free	17.5%	kg/ea	741.86
8419.40	00	- Distilling or rectifying plant	5%	Free	17.5%	kg/ea	741.73
8419.50	00	- Heat exchange units	5%	Free	17.5%	kg/ea	741.74
8419.60	00	- Machinery for liquefying air or other gases	5%	Free	17.5%	kg/ea	741.75
		- Other machinery, plant and equipment:					
8419.81	00	- - For making hot drinks or for cooking or heating food	5%	Free	17.5%	kg/ea	741.87
8419.89	00	- - Other	5%	Free	17.5%	kg/ea	741.89
8419.90	00	- Parts	5%	Free	17.5%	Kg	741.9
84.20		**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**					
8420.10	00	- Calendering or other rolling machines	5%	Free	17.5%	kg/ea	745.91
		- Parts:					
8420.91	00	- - Cylinders	5%	Free	17.5%	kg	745.931
8420.99	00	- - Other	5%	Free	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	- - Cream separators	5%	Free	17.5%	kg/ea	743.51
		- - Clothes-dryers:					
8421.12	10	- - - For domestic use	20%	Free	17.5%	kg/ea	743.551
8421.12	90	- - - Other	5%	Free	17.5%	kg/ea	743.559
8421.19	00	- - Other	5%	Free	17.5%	kg/ea	743.59
		- Filtering or purifying machinery and apparatus for liquids:					
8421.21	00	- - For filtering or purifying water	5%	Free	17.5%	kg/ea	743.61
8421.22	00	- - For filtering or purifying beverages other than water	5%	Free	17.5%	kg/ea	743.62

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Oil or petrol-filters for internal combustion engines:					
8421.23	10	- - - Oil filters	30%	Free	17.5%	kg/ea	743.631
8421.23	20	- - - Petrol filters	30%	Free	17.5%	kg/ea	743.632
8421.29	00	- - Other	5%	Free	17.5%	kg/ea	743.67
		- Filtering or purifying machinery and apparatus for gases:					
8421.31	00	- - Intake air filters for internal combustion engines	30%	Free	17.5%	kg/ea	743.64
8421.32	00	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines				kg/ea	743.691
8421.39	00	- - Other	5%	Free	17.5%	kg/ea	743.69
		- Parts:					
		- - Of centrifuges, including centrifugal dryers:					
8421.91	10	- - - For the clothes-dryers of Subheading 8421.12.10	5%	Free	17.5%	kg/ea	743.911
8421.91	90	- - - Other	5%	Free	17.5%	kg/ea	743.919
8421.99	00	- - Other	5%	Free	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	- - Of the household type	20%	Free	17.5%	kg/ea	775.3
8422.19	00	- - Other	5%	Free	17.5%	kg/ea	745.21
8422.20	00	- Machinery for cleaning or drying bottles or other containers	5%	Free	17.5%	kg/ea	745.23
8422.30	00	- 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%	Free	17.5%	kg/ea	745.271
8422.40	00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	Free	17.5%	kg/ea	745.272
8422.90	00	- Parts	5%	Free	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.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8423.10	00	- Personal weighing machines, including baby scales; household scales	20%	Free	17.5%	kg/ea	745.32
8423.20	00	- Scales for continuous weighing of goods on conveyors	5%	Free	17.5%	kg/ea	745.311
8423.30	00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	Free	17.5%	kg/ea	745.312
		- Other weighing machinery:					
8423.81	00	- - Having a maximum weighing capacity not exceeding 30 kg	5%	Free	17.5%	kg/ea	745.313
8423.82	00	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5%	Free	17.5%	kg/ea	745.314
8423.89	00	- - Other	5%	Free	17.5%	kg/ea	745.319
8423.90	00	- Weighing machine weights of all kinds; parts of weighing machinery	5%	Free	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	- Fire extinguishers, whether or not charged	Free	Free	17.5%	kg/ea	745.61
8424.20	00	- Spray guns and similar appliances	5%	Free	17.5%	kg/ea	745.62
8424.30	00	- Steam or sand blasting machines and similar jet projecting machines	5%	Free	17.5%	kg/ea	745.63
		- Agricultural or horticultural sprayers:					
8424.41	00	- - Portable sprayers	5%	5%	17.5%	kg/ea	745.641
8424.49	00	- - Other	5%	5%	17.5%	kg/ea	745.649
		- Other appliances:					
8424.82	00	- - Agricultural or horticultural	Free	Free	17.5%	kg/ea	745.642
8424.89	00	- - Other	5%	Free	17.5%	kg/ea	745.65
		- Parts:					
8424.90	10	- - - Of agricultural sprayers	Free	Free	17.5%	kg	745.681
8424.90	90	- - - Other	5%	Free	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	- - Powered by electric motor	5%	Free	17.5%	kg/ea	744.211
8425.19	00	- - Other	5%	Free	17.5%	kg/ea	744.219
		- Winches; capstans:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8425.31	00	- - Powered by electric motor	5%	Free	17.5%	kg/ea	744.251
8425.39	00	- - Other	5%	Free	17.5%	kg/ea	744.259
		- Jacks; hoists of a kind used for raising vehicles:					
8425.41	00	- - Built-in jacking systems of a type used in garages	5%	Free	17.5%	kg/ea	744.41
		- - Other jacks and hoists, hydraulic:					
8425.42	10	- - - Portable jacks for road motor vehicles	5%	Free	17.5%	kg/ea	744.431
8425.42	90	- - - Other	5%	Free	17.5%	kg/ea	744.439
8425.49	00	- - Other	5%	Free	17.5%	kg/ea	744.49
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	- - Overhead travelling cranes on fixed support	5%	Free	17.5%	kg/ea	744.31
8426.12	00	- - Mobile lifting frames on tyres and straddle carriers	5%	Free	17.5%	kg/ea	744.32
8426.19	00	- - Other	5%	Free	17.5%	kg/ea	744.33
8426.20	00	- Tower cranes	5%	Free	17.5%	kg/ea	744.34
8426.30	00	- Portal or pedestal jib cranes	5%	Free	17.5%	kg/ea	744.35
		- Other machinery, self-propelled:					
		- - On tyres:					
8426.41	10	- - - Sugar cane loading machinery	5%	Free	17.5%	kg/ea	744.371
8426.41	90	- - - Other	5%	Free	17.5%	kg/ea	744.372
8426.49	00	- - Other	5%	Free	17.5%	kg/ea	744.379
		- Other machinery:					
8426.91	00	- - Designed for mounting on road vehicles	5%	Free	17.5%	kg/ea	744.391
8426.99	00	- - Other	5%	Free	17.5%	kg/ea	744.399
84.27		**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**					
8427.10	00	- Self-propelled trucks powered by an electric motor	5%	Free	17.5%	kg/ea	744.11
8427.20	00	- Other self-propelled trucks	5%	Free	17.5%	kg/ea	744.12
8427.90	00	- Other trucks	5%	Free	17.5%	kg/ea	744.13
84.28		**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**					
8428.10	00	- Lifts and skip hoists	5%	Free	17.5%	kg/ea	744.81
8428.20	00	- Pneumatic elevators and conveyors	5%	Free	17.5%	kg/ea	744.71
		- Other continuous-action elevators and conveyors, for goods or materials:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8428.31	00	- - Specially designed for underground use	5%	Free	17.5%	kg/ea	744.72
8428.32	00	- - Other, bucket type	5%	Free	17.5%	kg/ea	744.73
8428.33	00	- - Other, belt type	5%	Free	17.5%	kg/ea	744.74
8428.39	00	- - Other	5%	Free	17.5%	kg/ea	744.79
8428.40	00	- Escalators and moving walkways	5%	5%	17.5%	kg/ea	744.85
8428.60	00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	Free	17.5%	kg/ea	744.892
8428.70	00	- Industrial robots	5%	5%	17.5%	kg/ea	744.893
8428.90	00	- Other machinery	5%	Free	17.5%	kg/ea	744.899
84.29		**Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.**					
		- Bulldozers and angledozers :					
8429.11	00	- - Track laying	5%	Free	17.5%	kg/ea	723.111
8429.19	00	- - Other	5%	Free	17.5%	kg/ea	723.119
8429.20	00	- Graders and levellers	5%	Free	17.5%	kg/ea	723.12
8429.30	00	- Scrapers	5%	Free	17.5%	kg/ea	723.31
		-Tamping machines and road rollers:					
8429.40	10	- - - Tamping machines	5%	Free	17.5%	kg/ea	723.331
8429.40	20	- - - Road rollers	5%	Free	17.5%	kg/ea	723.332
		- Mechanical shovels, excavators and shovel loaders:					
8429.51	00	- - Front-end shovel loaders	5%	Free	17.5%	kg/ea	723.21
8429.52	00	- - Machinery with a 360° revolving superstructure	5%	Free	17.5%	kg/ea	723.22
8429.59	00	- - Other	5%	Free	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	- Pile-drivers and pile-extractors	5%	Free	17.5%	kg/ea	723.41
8430.20	00	- Snow-ploughs and snow-blowers	5%	Free	17.5%	kg/ea	723.42
		- Coal or rock cutters and tunnelling machinery:					
8430.31	00	- - Self-propelled	5%	Free	17.5%	kg/ea	723.35
8430.39	00	- - Other	5%	Free	17.5%	kg/ea	723.43
		- Other boring or sinking machinery:					
8430.41	00	- - Self-propelled	5%	Free	17.5%	kg/ea	723.37
8430.49	00	- - Other	5%	Free	17.5%	kg/ea	723.44
8430.50	00	- Other machinery, self-propelled	5%	Free	17.5%	kg/ea	723.39
		- Other machinery, not self-propelled:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8430.61	00	- - Tamping or compacting machinery	5%	Free	17.5%	kg/ea	723.45
8430.69	00	- - Other	5%	Free	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	- Of machinery of heading 84.25	5%	Free	17.5%	kg	744.91
8431.20	00	- Of machinery of heading 84.27	5%	Free	17.5%	kg	744.92
		- Of machinery of heading 84.28:					
8431.31	00	- - Of lifts, skip hoists or escalators	5%	Free	17.5%	kg	744.93
8431.39	00	- - Other	5%	Free	17.5%	kg	744.94
		- Of machinery of heading 84.26, 84.29 or 84.30:					
8431.41	00	- - Buckets, shovels, grabs and grips	5%	Free	17.5%	kg	723.91
8431.42	00	- - Bulldozer or angledozer blades	5%	Free	17.5%	kg	723.92
8431.43	00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5%	Free		kg	723.93
		- - Other:					
8431.49	10	- - - Of machinery of heading 84.29 or 84.30	5%	Free	17.5%	kg	723.991
8431.49	90	- - - Other	5%	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	- Ploughs	Free	Free	17.5%	kg/ea	721.11
		- Harrows, scarifiers, cultivators, weeders and hoes:					
8432.21	00	- - Disc harrows	Free	Free	17.5%	kg/ea	721.131
8432.29	00	- - Other	Free	Free	17.5%	kg/ea	721.139
		- Seeders, planters and transplanters:					
8432.31	00	- - No-till direct seeders, planters and transplanters	Free	Free	17.5%	kg/ea	721.1211
8432.39	00	- - Other	Free	Free	17.5%	kg/ea	721.1219
		- Manure spreaders and fertilizer distributors:					
8432.41	00	- - Manure spreaders	Free	Free	17.5%	kg/ea	721.1221
8432.42	00	- - Fertiliser distributors	Free	Free	17.5%	kg/ea	721.1222
		- Other machinery:					
8432.80	10	- - - Lawn or sports-ground rollers	5%	Free	17.5%	kg/ea	721.181
8432.80	90	- - - Other	Free	Free	17.5%	kg/ea	721.189
		- Parts:					
8432.90	10	- - - Of lawn or sports-ground rollers	5%	Free	17.5%	kg	721.191
8432.90	90	- - - Other	Free	Free	17.5%	kg	721.199

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- - Powered, with the cutting device rotating in a horizontal plane	5%	Free	17.5%	kg/ea	721.211
8433.19	00	- - Other	5%	Free	17.5%	kg/ea	721.219
8433.20	00	- Other mowers, including cutter bars for tractor mounting	Free	Free	17.5%	kg/ea	721.231
8433.30	00	- Other haymaking machinery	Free	Free	17.5%	kg/ea	721.232
8433.40	00	- Straw or fodder balers, including pick-up balers	Free	Free	17.5%	kg/ea	721.233
		- Other harvesting machinery; threshing machinery:					
8433.51	00	- - Combine harvester-threshers	Free	Free	17.5%	kg/ea	721.22
8433.52	00	- - Other threshing machinery	Free	Free	17.5%	kg/ea	721.234
8433.53	00	- - Root or tuber harvesting machines	Free	Free	17.5%	kg/ea	721.235
		- - Other:					
8433.59	10	- - - Sugarcane harvesters	Free	Free	17.5%	kg/ea	721.236
8433.59	90	- - - Other	Free	Free	17.5%	kg/ea	721.239
8433.60	00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	Free	17.5%	kg/ea	721.26
		- Parts:					
8433.90	10	- - - Of mowers for lawns, parks or sports-grounds of subheadings 8433.11 and 8433.19	5%	Free	17.5%	kg	721.291
8433.90	90	- - - Other	Free	Free	17.5%	kg	729.299
84.34		**Milking machines and dairy machinery.**					
8434.10	00	- Milking machines	Free	Free	17.5%	kg/ea	721.31
8434.20	00	- Dairy machinery	Free	Free	17.5%	kg/ea	721.38
8434.90	00	- Parts	Free	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	- Machinery	5%	Free	17.5%	kg/ea	721.91
8435.90	00	- Parts	5%	Free	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	- Machinery for preparing animal feeding stuffs	Free	Free	17.5%	kg/ea	721.961

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Poultry-keeping machinery; poultry incubators and brooders:					
8436.21	00	- - Poultry incubators and brooders	Free	Free	17.5%	kg/ea	721.951
8436.29	00	- - Other	Free	Free	17.5%	kg/ea	721.959
		- Other machinery:					
8436.80	10	- - - Bee-keeping machinery	Free	Free	17.5%	kg/ea	721.962
8436.80	90	- - - Other	Free	Free	17.5%	kg/ea	721.969
		- Parts:					
8436.91	00	- - Of poultry-keeping machinery and poultry incubators and brooders	Free	Free	17.5%	kg	721.991
8436.99	00	- - Other	Free	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	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	Free	17.5%	kg/ea	721.27
8437.80	00	- Other machinery	5%	Free	17.5%	kg/ea	727.11
		- Parts:					
8437.90	10	- - - Of the machines of subheading 8437.10	Free	Free	17.5%	kg	727.191
8437.90	90	- - - Other	5%	Free	17.5%	kg	727.199
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 or microbial fats or oils.**					
8438.10	00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	Free	17.5%	kg/ea	727.221
8438.20	00	- Machinery for the manufacture of confectionery, cocoa or chocolate	5%	Free	17.5%	kg/ea	727.222
		- Machinery for sugar manufacture:					
8438.30	10	- - - Grooved rollers, trash plates and scraper tips	10%	Free	17.5%	kg/ea	727.223
8438.30	90	- - - Other	5%	Free	17.5%	kg/ea	727.224
8438.40	00	- Brewery machinery	5%	5%	17.5%	kg/ea	727.225
8438.50	00	- Machinery for the preparation of meat or poultry	5%	5%	17.5%	kg/ea	727.226
8438.60	00	- Machinery for the preparation of fruits, nuts or vegetables	5%	5%	17.5%	kg/ea	727.227
8438.80	00	- Other machinery	5%	Free	17.5%	kg/ea	727.229

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Parts:					
8438.90	10	- - - Of the machines of subheading 8438.30.10	10%	Free	17.5%	kg	727.291
8438.90	90	- - - Other	5%	Free	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	- Machinery for making pulp of fibrous cellulosic material	5%	Free		kg/ea	725.11
8439.20	00	- Machinery for making paper or paperboard	5%	Free		kg/ea	725.121
8439.30	00	- Machinery for finishing paper or paperboard	5%	Free		kg/ea	725.122
		- Parts:					
8439.91	00	- - Of machinery for making pulp of fibrous cellulosic material	5%	Free	17.5%	kg	725.911
8439.99	00	- - Other	5%	Free	17.5%	kg	725.919
84.40		**Book-binding machinery, including book-sewing machines.**					
8440.10	00	- Machinery	5%	Free	17.5%	kg/ea	726.81
8440.90	00	- Parts	5%	Free	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	- Cutting machines	5%	Free	17.5%	kg/ea	725.21
8441.20	00	- Machines for making bags, sacks or envelopes	5%	Free	17.5%	kg/ea	725.23
8441.30	00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5%	Free	17.5%	kg/ea	725.25
8441.40	00	- Machines for moulding articles in paper pulp, paper or paperboard	5%	Free	17.5%	kg/ea	725.27
8441.80	00	- Other machinery	5%	Free	17.5%	kg/ea	725.29
8441.90	00	- Parts	5%	Free	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	- Machinery, apparatus and equipment	5%	Free	17.5%	kg/ea	726.313
8442.40	00	- Parts of the foregoing machinery, apparatus or equipment	5%	Free	17.5%	kg	726.91

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8442.50	00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	5%	Free	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	- - Offset printing machinery, reel fed	5%	Free	17.5%	kg/ea	726.51
8443.12	00	- - 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%	Free	17.5%	kg/ea	726.55
8443.13	00	- - Other offset printing machinery	5%	Free	17.5%	kg/ea	726.59
8443.14	00	- - Letterpress printing machinery, reel fed, excluding flexographic printing	5%	Free	17.5%	kg/ea	726.611
8443.15	00	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	5%	Free	17.5%	kg/ea	726.619
8443.16	00	- - Flexographic printing machinery	5%	Free	17.5%	kg/ea	726.63
8443.17	00	- - Gravure printing machinery	5%	Free	17.5%	kg/ea	726.65
8443.19	00	- - Other	5%	5%	17.5%	kg/ea	745.69
		- Other printers, copying machines and facsimile machines, whether or not combined:					
8443.31	00	- - 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%	5%	17.5%	kg/ea	726.679
8443.32	00	- - Other, capable of connecting to an automatic data processing machine or to a network	5%	5%	17.5%	kg/ea	726.68
8443.39	00	- - Other	5%	5%	17.5%	kg/ea	726.99
		- Parts and accessories:					
8443.91	00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5%	Free	17.5%	kg	726.99
8443.99	00	- - Other	5%	5%	17.5%	kg	751.97
8444.00	**00**	**Machines for extruding, drawing, texturing or cutting man-made textile materials.**	**5%**	**Free**	17.5%	**kg/ea**	**724.41**

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- - Carding machines	5%	Free	17.5%	kg/ea	724.421
8445.12	00	- - Combing machines	5%	Free	17.5%	kg/ea	724.422
8445.13	00	- - Drawing or roving machines	5%	Free	17.5%	kg/ea	724.423
8445.19	00	- - Other	5%	Free	17.5%	kg/ea	724.429
8445.20	00	- Textile spinning machines	5%	Free	17.5%	kg/ea	724.431
8445.30	00	- Textile doubling or twisting machines	5%	Free	17.5%	kg/ea	724.432
8445.40	00	- Textile winding (including weft-winding) or reeling machines	5%	Free	17.5%	kg/ea	724.434
8445.90	00	- Other	5%	Free	17.5%	kg/ea	724.54
84.46		**Weaving machines (looms).**					
8446.10	00	- For weaving fabrics of a width not exceeding 30 cm	5%	Free	17.5%	kg/ea	724.511
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:					
8446.21	00	- - Power looms	5%	Free	17.5%	kg/ea	724.512
8446.29	00	- - Other	5%	Free	17.5%	kg/ea	724.519
8446.30	00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	Free	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	- - With cylinder diameter not exceeding 165 mm	5%	Free	17.5%	kg/ea	724.521
8447.12	00	- - With cylinder diameter exceeding 165 mm	5%	Free	17.5%	kg/ea	724.522
8447.20	00	- Flat knitting machines; stitch-bonding machines	5%	Free	17.5%	kg/ea	724.523
8447.90	00	- Other	5%	Free	17.5%	kg/ea	724.53

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
84.48		**Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).**					
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:					
8448.11	00	- - Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	5%	Free	17.5%	kg	724.611
8448.19	00	- - Other	5%	Free	17.5%	kg	724.619
8448.20	00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5%	Free	17.5%	kg	724.491
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:					
8448.31	00	- - Card clothing	5%	Free	17.5%	kg	724.492
8448.32	00	- - Of machines for preparing textile fibres, other than card clothing	5%	Free	17.5%	kg	724.493
8448.33	00	- - Spindles, spindle flyers, spinning rings and ring travellers	5%	Free	17.5%	kg	724.494
8448.39	00	- - Other	5%	Free	17.5%	kg	724.499
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:					
8448.42	00	- - Reeds for looms, healds and heald-frames	5%	Free	17.5%	kg	724.672
8448.49	00	- - Other	5%	Free	17.5%	kg	724.679
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:					
8448.51	00	- - Sinkers, needles and other articles used in forming stitches	5%	Free	17.5%	kg	724.681
8448.59	00	- - Other	5%	Free	17.5%	kg	724.689
8449.00	**00**	**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%**	**Free**	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:					
		- - Fully-automatic machines:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8450.11	10	- - - For domestic use	30%	30%	17.5%	kg/ea	775.111
8450.11	90	- - - Other	5%	Free	17.5%	kg/ea	775.112
		- - Other machines, with built-in centrifugal drier:					
8450.12	10	- - - For domestic use	30%	30%	17.5%	kg/ea	775.113
8450.12	90	- - - Other	5%	Free	17.5%	kg/ea	775.114
		- - Other:					
8450.19	10	- - - For domestic use	30%	30%	17.5%	kg/ea	775.115
8450.19	90	- - - Other	5%	Free	17.5%	kg/ea	775.119
		- Machines, each of a dry linen capacity exceeding 10 kg:					
8450.20	10	- - - For domestic use	20%	20%	17.5%	kg/ea	724.711
8450.20	90	- - - Other	5%	Free	17.5%	kg/ea	724.719
8450.90	00	- Parts	5%	Free	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	- Dry-cleaning machines	5%	Free	17.5%	kg/ea	724.72
		- Drying machines:					
8451.21	00	- - Each of a dry linen capacity not exceeding 10 kg	5%	Free	17.5%	kg/ea	775.12
8451.29	00	- - Other	5%	Free	17.5%	kg/ea	724.73
8451.30	00	- Ironing machines and presses (including fusing presses)	5%	Free	17.5%	kg/ea	724.741
8451.40	00	- Washing, bleaching or dyeing machines	5%	Free	17.5%	kg/ea	724.742
8451.50	00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5%	Free	17.5%	kg/ea	724.743
8451.80	00	- Other machinery	5%	Free	17.5%	kg/ea	724.749
8451.90	00	- Parts	5%	Free	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	- Sewing machines of the household type	5%	Free	17.5%	kg/ea	724.33
		- Other sewing machines:					
8452.21	00	- - Automatic units	5%	Free	17.5%	kg/ea	724.351

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8452.29	00	- - Other	5%	Free	17.5%	kg/ea	724.359
8452.30	00	- Sewing machine needles	5%	Free	17.5%	kg	724.391
8452.90	00	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	5%	Free	17.5%	kg	724.399
84.53		**Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.**					
8453.10	00	- Machinery for preparing, tanning or working hides, skins or leather	5%	Free	17.5%	kg/ea	724.81
8453.20	00	- Machinery for making or repairing footwear	5%	Free	17.5%	kg/ea	724.83
8453.80	00	- Other machinery	5%	Free	17.5%	kg/ea	724.85
8453.90	00	- Parts	5%	Free	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	- Converters	5%	Free	17.5%	kg/ea	737.111
8454.20	00	- Ingot moulds and ladles	5%	Free	17.5%	kg/ea	737.112
8454.30	00	- Casting machines	5%	Free	17.5%	kg/ea	737.12
8454.90	00	- Parts	5%	Free	17.5%	kg	737.19
84.55		**Metal-rolling mills and rolls therefor.**					
8455.10	00	- Tube mills	5%	Free	17.5%	kg/ea	737.211
		- Other rolling mills:					
8455.21	00	- - Hot or combination hot and cold	5%	Free	17.5%	kg/ea	737.212
8455.22	00	- - Cold	5%	Free	17.5%	kg/ea	737.219
8455.30	00	- Rolls for rolling mills	5%	Free	17.5%	kg/ea	737.291
8455.90	00	- Other parts	5%	Free	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	- - Operated by laser	5%	Free	17.5%	kg/ea	731.111
8456.12	00	- - Operated by other light or photon beam processes	5%	Free	17.5%	kg/ea	731.112
8456.20	00	- Operated by ultrasonic processes	5%	Free	17.5%	kg/ea	731.12
8456.30	00	- Operated by electro-discharge processes	5%	Free	17.5%	kg/ea	731.13
8456.40	00	- Operated by plasma arc processes	5%	Free	17.5%	kg/ea	731.141
8456.50	00	- Water-jet cutting machines	5%	5%	17.5%	kg/ea	731.142
8456.90	00	- Other	5%	5%	17.5%	kg/ea	731.19

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
84.57		**Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.**					
8457.10	00	- Machining centers	5%	Free	17.5%	kg/ea	731.21
8457.20	00	- Unit construction machines (single stations)	5%	Free	17.5%	kg/ea	731.22
8457.30	00	- Multi-station transfer machines	5%	Free	17.5%	kg/ea	731.23
84.58		**Lathes (including turning centers) for removing metal.**					
		- Horizontal lathes:					
8458.11	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.31
8458.19	00	- - Other	5%	Free	17.5%	kg/ea	731.37
		- Other lathes:					
8458.91	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.35
8458.99	00	- - Other	5%	Free	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	- Way-type unit head machines	5%	Free	17.5%	kg/ea	731.41
		- Other drilling machines:					
8459.21	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.42
8459.29	00	- - Other	5%	Free	17.5%	kg/ea	731.43
		- Other boring-milling machines:					
8459.31	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.44
8459.39	00	- - Other	5%	Free	17.5%	kg/ea	731.45
		- Other boring machines:					
8459.41	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.461
8459.49	00	- - Other	5%	Free	17.5%	kg/ea	731.469
		- Milling machines, knee-type:					
8459.51	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.51
8459.59	00	- - Other	5%	Free	17.5%	kg/ea	731.52
		- Other milling machines:					
8459.61	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.53
8459.69	00	- - Other	5%	Free	17.5%	kg/ea	731.54
8459.70	00	- Other threading or tapping machines	5%	Free	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.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Flat surface grinding machines:					
8460.12	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.61
8460.19	00	- - Other	5%	Free	17.5%	kg/ea	731.62
		- Other grinding machines:					
8460.22	00	- - Centreless grinding machines, numerically controlled	5%	Free	17.5%	kg/ea	721.632
8460.23	00	- - Other cylindrical grinding machines, numerically controlled	5%	Free	17.5%	kg/ea	721.633
8460.24	00	- - Other, numerically controlled	5%	Free	17.5%	kg/ea	721.634
8460.29	00	- - Other	5%	Free	17.5%	kg/ea	731.64
		- Sharpening (tool or cutter grinding) machines:					
8460.31	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	731.65
8460.39	00	- - Other	5%	Free	17.5%	kg/ea	731.66
8460.40	00	- Honing or lapping machines	5%	Free	17.5%	kg/ea	731.67
8460.90	00	- Other	5%	Free	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	- Shaping or slotting machines	5%	Free	17.5%	kg/ea	731.71
8461.30	00	- Broaching machines	5%	Free	17.5%	kg/ea	731.73
8461.40	00	- Gear cutting, gear grinding or gear finishing machines	5%	Free	17.5%	kg/ea	731.75
8461.50	00	- Sawing or cutting-off machines	5%	Free	17.5%	kg/ea	735.77
8461.90	00	- Other	5%	Free	17.5%	kg/ea	731.79
84.62		**Machine-tools (including presses) for working metal by forging, hammering or die-forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.**					
		- Hot forming machines for forging, die forging (including presses) and hot hammers :					
8462.11	00	Closed die forging machines	5%	5%	17.5%	kg/ea	733.111
8462.19	00	Other	5%	5%	17.5%	kg/ea	733.112
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8462.22	00	- - Profile forming machines	5%	5%	17.5%	kg/ea	733.131
8462.23	00	-- Numerically controlled press brakes	5%	5%	17.5%	kg/ea	733.121
8462.24	00	-- Numerically controlled panel benders	5%	5%	17.5%	kg/ea	733.122
8462.25	00	-- Numerically controlled roll forming machines	5%	5%	17.5%	kg/ea	733.123
8462.26	00	-- Other numerically controlled bending, folding, straightening or flattening machines	5%	Free	17.5%	kg/ea	733.124
8462.29	00	- - Other	5%	Free	17.5%	kg/ea	733.13
		Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:					
8462.32	00	- - Slitting lines and cut-to-length lines	5%	5%	17.5%	kg/ea	773.141
8462.33	00	-- Numerically controlled shearing machines	5%	5%	17.5%	kg/ea	773.142
8462.39	00	- - Other	5%	Free	17.5%	kg/ea	733.14
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:					
8462.42	00	- - Numerically controlled	5%	Free	17.5%	kg/ea	733.161
8462.49	00	- - Other	5%	Free	17.5%	kg/ea	733.17
		- Machines for working tube, pipe, hollow section and bar (excluding presses) :					
8462.51	00	-- Numerically controlled	5%	5%	17.5%	kg/ea	733.182
84.62.59	00	-- Other	5%	5%	17.5%	kg/ea	733.183
		- Cold metal working presses :					
8462.61	00	-- Hydraulic presses	5%	Free	17.5%	kg/ea	733.181
8462.62	00	-- Mechanical presses	5%	Free	17.5%	kg/ea	733.182
8462.63	00	-- Servo-presses	5%	5%	17.5%	kg/ea	733.183
8462.69	00	-- Other	5%	5%	17.5%	kg/ea	733.184
8462.90	00	- Other	5%	5%	17.5%	kg/ea	733.189
84.63		**Other machine-tools for working metal or cermets, without removing material.**					
8463.10	00	- Draw-benches for bars, tubes, profiles, wire or the like	5%	Free	17.5%	kg/ea	733.91
8463.20	00	- Thread rolling machines	5%	Free	17.5%	kg/ea	733.93
8463.30	00	- Machines for working wire	5%	Free	17.5%	kg/ea	733.95
8463.90	00	- Other	5%	Free	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	- Sawing machines	5%	Free	17.5%	kg/ea	728.111
8464.20	00	- Grinding or polishing machines	5%	Free	17.5%	kg/ea	728.112

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8464.90	00	- Other	5%	Free		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	- Machines which can carry out different types of machining operations without tool change between such operations	5%	Free	17.5%	kg/ea	728.121
8465.20	00	- Machining centres	5%	5%	17.5%	kg/ea	728.128
		- Other:					
8465.91	00	- - Sawing machines	5%	Free	17.5%	kg/ea	728.122
8465.92	00	- - Planing, milling or moulding (by cutting) machines	5%	Free	17.5%	kg/ea	728.123
8465.93	00	- - Grinding, sanding or polishing machines	5%	Free	17.5%	kg/ea	728.124
8465.94	00	- - Bending or assembling machines	5%	Free	17.5%	kg/ea	728.125
8465.95	00	- - Drilling or morticing machines	5%	Free	17.5%	kg/ea	728.126
8465.96	00	- - Splitting, slicing or paring machines	5%	Free	17.5%	kg/ea	728.127
8465.99	00	- - Other	5%	Free	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	- Tool holders and self-opening dieheads	5%	Free	17.5%	kg	735.11
8466.20	00	- Work holders	5%	Free	17.5%	kg	735.13
8466.30	00	- Dividing heads and other special attachments for machines	5%	Free	17.5%	kg	735.15
		- Other:					
8466.91	00	- - For machines of heading 84.64	5%	Free	17.5%	kg	735.191
8466.92	00	- - For machines of heading 84.65	5%	Free	17.5%	kg	735.192
8466.93	00	- - For machines of headings 84.56 to 84.61	5%	Free	17.5%	kg	735.91
8466.94	00	- - For machines of heading 84.62 or 84.63	5%	Free	17.5%	kg	735.95
84.67		**Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non- electric motor.**					
		- Pneumatic:					
8467.11	00	- - Rotary type (including combined rotary percussion)	5%	Free	17.5%	kg/ea	745.111
8467.19	00	- - Other	5%	Free	17.5%	kg/ea	745.119
		- With self-contained electric motor:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8467.21	00	- - Drills of all kinds	5%	Free	17.5%	kg/ea	745.41
8467.22	00	- - Saws	5%	Free	17.5%	kg/ea	745.43
8467.29	00	- - Other	5%	Free	17.5%	kg/ea	745.45
		- Other tools:					
8467.81	00	- - Chain saws	5%	Free	17.5%	kg/ea	745.121
8467.89	00	- - Other	5%	Free	17.5%	kg/ea	745.129
		- Parts:					
8467.91	00	- - Of chain saws	5%	Free	17.5%	kg	745.191
8467.92	00	- - Of pneumatic tools	5%	Free	17.5%	kg	745.192
8467.99	00	- - Other	5%	Free	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	- Hand-held blow pipes	5%	Free	17.5%	kg/ea	737.41
8468.20	00	- Other gas-operated machinery and apparatus	5%	Free	17.5%	kg/ea	737.42
8468.80	00	- Other machinery and apparatus	5%	Free	17.5%	kg/ea	737.43
8468.90	00	- Parts	5%	Free	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	- 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%	Free	17.5%	kg/ea	751.21
		- Other electronic calculating machines:					
8470.21	00	- - Incorporating a printing device	5%	Free	17.5%	kg/ea	751.221
8470.29	00	- - Other	5%	Free	17.5%	kg/ea	751.222
8470.30	00	- Other calculating machines	5%	Free	17.5%	kg/ea	751.229
8470.50	00	- Cash registers	5%	Free	17.5%	kg/ea	751.24
8470.90	00	- Other:					
8470.90	00.10	- - - Lottery ticket terminals	5%	Free	17.5%	kg/ea	751.28
8470.90	00.20	- - - Lottery ticket vending machines	5%	Free	17.5%	kg/ea	751.28
8470.90	00.30	- - - Self-service lottery ticket machines	5%	Free	17.5%	kg/ea	751.28
8470.90	00.90	- - - Other	5%	Free	17.5%	kg/ea	751.28
8470.90	00.99	- - - Parts and accessories for lottery ticket-issuing machines	5%	Free	17.5%	kg/ea	751.28
84.71		**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8471.30	00	- 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%	Free	17.5%	kg/ea	752.2
		- Other automatic data processing machines:					
8471.41	00	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	Free	17.5%	kg/ea	752.31
8471.49	00	- - Other, presented in the form of systems	5%	Free	17.5%	kg/ea	752.32
8471.50	00	- 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%	Free	17.5%	kg/ea	752.33
8471.60	00	- Input or output units, whether or not containing storage units in the same housing	5%	Free	17.5%	kg/ea	752.6
8471.70	00	- Storage units	5%	Free	17.5%	kg/ea	752.7
8471.80	00	- Other units of automatic data processing machines	5%	Free	17.5%	kg/ea	752.8
8471.90	00	- Other	5%	Free	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	- Duplicating machines	5%	Free	17.5%	kg/ea	751.91
8472.30	00	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	5%	Free	17.5%	kg/ea	751.93
8472.90	00	- Other	5%	Free	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	- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5%	Free	17.5%	kg	759.951
8473.29	00	- - Other	5%	Free	17.5%	kg	759.959
8473.30	00	- Parts and accessories of the machines of heading 84.71	5%	Free	17.5%	kg	759.97
8473.40	00	- Parts and accessories of the machines of heading 84.72	5%	Free	17.5%	kg	759.93

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8473.50	00	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	5%	Free	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	- Sorting, screening, separating or washing machines	5%	Free	17.5%	kg/ea	728.31
8474.20	00	- Crushing or grinding machines	5%	Free	17.5%	kg/ea	728.32
		- Mixing or kneading machines:					
8474.31	00	- - Concrete or mortar mixers	5%	Free	17.5%	kg/ea	728.331
8474.32	00	- - Machines for mixing mineral substances with bitumen	5%	Free	17.5%	kg/ea	728.332
8474.39	00	- - Other	5%	Free	17.5%	kg/ea	728.339
8474.80	00	- Other machinery	5%	Free	17.5%	kg/ea	728.34
8474.90	00	- Parts	5%	Free	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	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5%	Free	17.5%	kg/ea	728.411
		- Machines for manufacturing or hot working glass or glassware:					
8475.21	00	- - Machines for making optical fibres and preforms thereof	5%	Free	17.5%	kg/ea	728.412
8475.29	00	- - Other	5%	Free	17.5%	kg/ea	728.419
8475.90	00	- Parts	5%	Free	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	- - Incorporating heating or refrigerating devices	20%	Free	17.5%	kg/ea	745.951
8476.29	00	- - Other	20%	Free	17.5%	kg/ea	745.952
		- Other machines:					
8476.81	00	- - Incorporating heating or refrigerating devices	20%	Free	17.5%	kg/ea	745.953

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8476.89	00	- - Other	20%	Free	17.5%	kg/ea	745.959
8476.90	00	- Parts	20%	Free	17.5%	kg	745.97
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	- Injection-moulding machines	5%	Free	17.5%	kg/ea	728.421
8477.20	00	- Extruders	5%	Free	17.5%	kg/ea	728.422
8477.30	00	- Blow moulding machines	5%	Free	17.5%	kg/ea	728.423
8477.40	00	- Vacuum moulding machines and other thermoforming machines	5%	Free	17.5%	kg/ea	728.424
		- Other machinery for moulding or otherwise forming:					
8477.51	00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	Free	17.5%	kg/ea	728.425
8477.59	00	- - Other	5%	Free	17.5%	kg/ea	728.426
8477.80	00	- Other machinery	5%	Free	17.5%	kg/ea	728.429
8477.90	00	- Parts	5%	Free	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	- Machinery	5%	Free	17.5%	kg/ea	728.43
8478.90	00	- Parts	5%	Free	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	- Machinery for public works, building or the like	5%	Free	17.5%	kg/ea	723.48
8479.20	00	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	5%	Free	17.5%	kg/ea	727.21
8479.30	00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5%	Free	17.5%	kg/ea	728.44
8479.40	00	- Rope or cable-making machines	5%	Free	17.5%	kg/ea	728.491
8479.50	00	- Industrial robots, not elsewhere specified or included	5%	Free	17.5%	kg/ea	728.492
8479.60	00	- Evaporative air coolers	5%	Free	17.5%	kg/ea	728.493
		- Passenger boarding bridges:			17.5%		
8479.71	00	- - Of a kind used in airports	5%	5%	17.5%	kg/ea	728.4951
8479.79	00	- - Other	5%	5%	17.5%	kg/ea	728.4959
		- Other machines and mechanical appliances:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8479.81	00	- - For treating metal, including electric wire coil- winders	5%	Free	17.5%	kg/ea	728.46
8479.82	00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	5%	Free	17.5%	kg/ea	728.494
8479.83	00	-- Cold isostatic presses	5%	5%	17.5%	kg/ea	728.4991
8479.89	00	- - Other	5%	Free	17.5%	kg/ea	728.499
8479.90	00	- Parts	5%	Free	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	- Moulding boxes for metal foundry	5%	Free	17.5%	kg	749.11
8480.20	00	- Mould bases	5%	Free	17.5%	kg	749.12
		- Moulding patterns:					
8480.30	10	- - - Of wood	10%	Free	17.5%	kg	749.131
8480.30	90	- - - Other	5%	Free	17.5%	kg	749.139
		- Moulds for metal or metal carbides:					
8480.41	00	- - Injection or compression types	5%	Free	17.5%	kg	749.14
8480.49	00	- - Other	5%	Free	17.5%	kg	749.15
8480.50	00	- Moulds for glass	5%	Free	17.5%	kg	749.16
8480.60	00	- Moulds for mineral materials	5%	Free	17.5%	kg	749.17
		- Moulds for rubber or plastics:					
8480.71	00	- - Injection or compression types	5%	Free	17.5%	kg	749.18
8480.79	00	- - Other	5%	Free	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	- Pressure-reducing valves	5%	Free	17.5%	kg	747.1
8481.20	00	- Valves for oleohydraulic or pneumatic transmissions	5%	Free	17.5%	kg	747.2
8481.30	00	- Check (nonreturn) valves	5%	Free	17.5%	kg	747.3
8481.40	00	- Safety or relief valves	5%	Free	17.5%	kg	747.4
8481.80	00	- Other appliances	5%	Free	17.5%	kg	747.8
8481.90	00	- Parts	5%	Free	17.5%	kg	747.9
84.82		**Ball or roller bearings.**					
8482.10	00	- Ball bearings	5%	Free	17.5%	kg/ea	746.1
8482.20	00	- Tapered roller bearings, including cone and tapered roller assemblies	5%	Free	17.5%	kg/ea	746.2
8482.30	00	- Spherical roller bearings	5%	Free	17.5%	kg/ea	746.3

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8482.40	00	- Needle roller bearings, including cage and needle roller assemblies	5%	Free	17.5%	kg/ea	746.4
8482.50	00	- Other cylindrical roller bearings, including cage and roller assemblies	5%	Free	17.5%	kg/ea	746.5
8482.80	00	- Other, including combined ball/roller bearings	5%	Free	17.5%	kg/ea	746.8
		- Parts:					
8482.91	00	- - Balls, needles and rollers	5%	Free	17.5%	kg	746.91
8482.99	00	- - Other	5%	Free	17.5%	kg	746.99
84.83		**Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).**					
		- Transmission shafts (including cam shafts and crank shafts) and cranks:					
8483.10	10	- - - For road motor vehicle engines	10%	10%	17.5%	kg/ea	748.11
8483.10	20	- - - For marine engines	5%	Free	17.5%	kg/ea	748.12
8483.10	30	- - - For aircraft engines	5%	Free	17.5%	kg/ea	748.13
8483.10	90	- - - Other	5%	Free	17.5%	kg/ea	748.19
		- Bearing housings, incorporating ball or roller bearings:					
8483.20	10	- - - For road motor vehicle engines	10%	Free	17.5%	kg/ea	748.211
8483.20	20	- - - For marine engines	5%	Free	17.5%	kg/ea	748.212
8483.20	30	- - - For aircraft engines	5%	Free	17.5%	kg/ea	748.213
8483.20	90	- - - Other	5%	Free	17.5%	kg/ea	748.219
		- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:					
8483.30	10	- - - For road motor vehicle engines	10%	Free	17.5%	kg/ea	748.221
8483.30	20	- - - For marine engines	5%	Free	17.5%	kg/ea	748.222
8483.30	30	- - - For aircraft engines	5%	Free	17.5%	kg/ea	748.223
8483.30	90	- - - Other	5%	Free	17.5%	kg/ea	748.229
		- 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	10%	Free	17.5%	kg/ea	748.41
8483.40	20	- - - For marine craft	5%	Free	17.5%	kg/ea	748.42
8483.40	30	- - - For aircraft engines	5%	Free	17.5%	kg/ea	748.43
8483.40	90	- - - Other	5%	Free	17.5%	kg/ea	748.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Flywheels and pulleys, including pulley blocks:					
8483.50	10	- - - For road motor vehicle engines	10%	Free	17.5%	kg/ea	748.51
8483.50	20	- - - For marine craft	5%	Free	17.5%	kg/ea	748.52
8483.50	30	- - - For aircraft engines	5%	Free	17.5%	kg/ea	748.53
8483.50	90	- - - Other	5%	Free	17.5%	kg/ea	748.59
		- Clutches and shaft couplings (including universal joints):					
8483.60	10	- - - For marine craft	5%	Free	17.5%	kg/ea	748.61
8483.60	90	- - - Other	5%	Free	17.5%	kg/ea	748.69
		- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:					
		- - - For road motor vehicle engines:					
8483.90	11	- - - - Mill chain sprockets	5%	Free	17.5%	kg/ea	748.911
8483.90	19	- - - - Other	10%	Free	17.5%	kg	748.919
		- - - For marine craft:					
8483.90	21	- - - - Mill chain sprockets	5%	Free	17.5%	kg/ea	748.921
8483.90	29	- - - - Other	5%	Free	17.5%	kg	748.929
		- - - For aircraft engines:					
8483.90	31	- - - - Mill chain sprockets	5%	Free	17.5%	kg/ea	748.931
8483.90	39	- - - - Other	5%	Free	17.5%	kg	748.939
		- - - Other:					
8483.90	91	- - - - Mill chain sprockets	5%	Free	17.5%	kg/ea	748.991
8483.90	99	- - - - Other	5%	Free	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	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5%	Free	17.5%	kg	749.21
8484.20	00	- Mechanical seals	5%	Free	17.5%	kg	749.22
8484.90	00	- Other	5%	Free	17.5%	kg	749.29
84.85		Machines for additive manufacturing.					
8485.10	00	- By metal deposit	5%	Free	17.5%	kg	728.4291
8485.20	00	- By plastics or rubber deposit	5%	5%	17.5%	kg	728.4292
8485.30	00	- By plaster, cement, ceramics or glass deposit	5%	5%	17.5%	kg	728.4293
8485.80	00	- Other	5%	5%	17.5%	kg	728.4298
8485.90	00	- Parts	5%	Free	17.5%	kg	728.524

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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 11 (C) to this Chapter; parts and accessories**					
8486.10	00	- Machines and apparatus for the manufacture of boules or wafers	5%	5%	17.5%	kg/ea	728.211
8486.20	00	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5%	5%	17.5%	kg/ea	728.212
8486.30	00	- Machines and apparatus for the manufacture of flat panel displays	5%	5%	17.5%	kg/ea	728.213
8486.40	00	- Machines and apparatus specified in Note 11(C) to this Chapter	5%	5%	17.5%	kg/ea	728.22
8486.90	00	- Parts and accessories	5%	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 elsewhere in this Chapter.**					
8487.10	00	- Ships' or boats' propellers and blades therefor	5%	5%	17.5%	kg	749.91
8487.90	00	- Other	5%	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 electro-thermic appliances (heading 85.16).

5. For the purposes of heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6. For the purposes of heading 85.23:

   a. "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, FLASH E^2 PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

   b. The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7. For the purposes of heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

   For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8. 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.

9. 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.

10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11. For the purposes of heading 85.39, the expression "light-emitting diode (LED) light sources" covers :

(a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light- emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of headings 85.41 and 85.42:

(a) (i) "Electronic integrated circuits are:

"Semiconductor devices" are semiconductor devices the operation of which depends on

variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

“Semiconductor-based transducers” are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor- based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean :

(1) “Semiconductor-based” means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2) “Physical or chemical phenomena” relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(3) “Semiconductor-based sensor” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) “Semiconductor-based actuator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) “Semiconductor-based resonator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have

the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light- emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;

(b) "Electronic integrated circuits" are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents

and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 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 phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical 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.

Subheading Notes.

1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :

- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2.- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.

3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).

4. 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.

5. For the purposes of subheadings 8549.11 to 8549.19, “spent primary cells, spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Additional CARICOM Guideline:

1. Heading 8517.14.10 does not cover smart phones (8517.13).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
85.01		**Electric motors and generators (excluding generating sets).**					
8501.10	00	- Motors of an output not exceeding 37.5W	5%	Free	17.5%	kg&u	716.1
8501.20	00	- Universal AC/DC motors of an output exceeding 37.5 W	5%	Free	17.5%	kg&u	716.311
		- Other DC motors; DC generators, other than photovoltaic generators :					
8501.31	00	- - Of an output not exceeding 750 W	5%	Free	17.5%	kg&u	716.21
8501.32	00	- - Of an output exceeding 750 W but not exceeding 75 kW	5%	Free	17.5%	kg&u	716.22
8501.33	00	- - Of an output exceeding 75 kW but not exceeding 375 kW	5%	Free	17.5%	kg&u	716.23
8501.34	00	- - Of an output exceeding 375 kW	5%	Free	17.5%	kg&u	716.24
8501.40	00	- Other AC motors, single-phase	5%	Free	17.5%	kg&u	716.312
		- Other AC motors, multi-phase:					
8501.51	00	- - Of an output not exceeding 750 W	5%	Free	17.5%	kg&u	716.313
8501.52	00	- - Of an output exceeding 750 W but not exceeding 75 kW	5%	Free	17.5%	kg&u	716.314
8501.53	00	- - Of an output exceeding 75 kW	5%	Free	17.5%	kg&u	716.319
		- AC generators (alternators), other than photovoltaic generators :					
8501.61	00	- - Of an output not exceeding 75 kVA	5%	Free	17.5%	kg&u	716.321
8501.62	00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	Free	17.5%	kg&u	716.322
8501.63	00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	Free	17.5%	kg&u	716.323
8501.64	00	- - Of an output exceeding 750 kVA	5%	Free	17.5%	kg&u	716.324
		- Photovoltaic DC generators :					
8501.71	00	-- Of an output not exceeding 50 W	5%	5%	17.5%	kg&u	716.411
8501.72	00	-- Of an output exceeding 50 W	5%	5%	17.5%	kg&u	716.412
8501.80	00	- Photovoltaic AC generators	5%	5%	17.5%	kg&u	716.42
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	- - Of an output not exceeding 75 kVA	5%	Free	17.5%	kg&u	716.511
8502.12	00	- - Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	Free	17.5%	kg&u	716.512
8502.13	00	- - Of an output exceeding 375 kVA	5%	Free	17.5%	kg&u	716.513
8502.20	00	- Generating sets with spark-ignition internal combustion piston engines	5%	Free	17.5%	kg&u	716.514
		- Other generating sets:					
8502.31	00	- - Wind-powered	5%	Free	17.5%	kg&u	716.521

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8502.39	00	- - Other	5%	Free	17.5%	kg&u	716.529
8502.40	00	- Electric rotary converters	5%	Free	17.5%	kg&u	716.4
8503.00	**00**	**Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.**	5%	Free	17.5%	**kg**	**716.9**
85.04		**Electrical transformers, static converters (for example, rectifiers) and inductors.**					
8504.10	00	- Ballasts for discharge lamps or tubes	5%	Free	17.5%	kg&u	771.23
		- Liquid dielectric transformers:					
8504.21	00	- - Having a power handling capacity not exceeding 650 kVA	5%	Free	17.5%	kg&u	771.111
8504.22	00	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	Free	17.5%	kg&u	771.112
8504.23	00	- - Having a power handling capacity exceeding10,000 kVA	5%	Free	17.5%	kg&u	771.113
		- Other transformers:					
8504.31	00	- - Having a power handling capacity not exceeding	5%	Free	17.5%	kg&u	771.191
		1 kVA					
8504.32	00	- - Having a power handling capacity exceeding	5%	Free	17.5%	kg&u	771.192
		1 kVA but not exceeding 16 kVA					
8504.33	00	- - Having a power handling capacity exceeding	5%	Free	17.5%	kg&u	771.193
		16 kVA but not exceeding 500 kVA					
8504.34	00	- - Having a power handling capacity exceeding	5%	Free	17.5%	kg&u	771.194
		500 kVA					
8504.40	00	- Static converters	5%	Free	17.5%	kg&u	771.21
8504.50	00	- Other inductors	5%	Free	17.5%	kg&u	771.25
8504.90	00	- Parts	5%	Free	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	- - Of metal	5%	Free	17.5%	kg	778.811
8505.19	00	- - Other	5%	Free	17.5%	kg	778.812
8505.20	00	- Electro-magnetic couplings, clutches and brakes	5%	Free	17.5%	kg	778.813
8505.90	00	- Other, including parts	5%	Free	17.5%	kg	778.815
85.06		**Primary cells and primary batteries.**					
8506.10	00	- Manganese dioxide	20%	20%	17.5%	kg&u	778.111
8506.30	00	- Mercuric oxide	20%	See table	17.5%	kg&u	778.112
8506.40	00	- Silver oxide	20%	See table	17.5%	kg&u	778.113

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8506.50	00	- Lithium	20%	See table	17.5%	kg&u	778.114
8506.60	00	- Air-zinc	20%	See table	17.5%	kg&u	778.115
8506.80	00	- Other primary cells and primary batteries.	20%	20%	17.5%	kg&u	778.119
8506.90	00	- Parts	20%	See table	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	00.10	- - - Lead-acid, of a kind used for starting piston engines (excluding motor cycles accumulators)	20%	Free	17.5%	kg&u	778.121
8507.10	00.90	- - - Other Lead-acid, of a kind used for starting piston engines	20%	Free	17.5%	kg&u	778.121
8507.20	00	- Other lead-acid accumulators					
8507.20	00.10	- - - Other lead-acid accumulators (excluding accumulators for alarm systems)	20%	See table	17.5%	kg&u	778.122
8507.20	00.90	- - - Other lead-acid accumulators	20%	See table	17.5%	kg&u	778.122
8507.30	00	- Nickel-Cadmium	20%	20%	17.5%	kg&u	778.123
8507.50	00	- Nickel-metal hydride	20%	20%	17.5%	kg&u	778.125
8507.60	00	- Lithium-ion	20%	20%	17.5%	kg&u	778.126
8507.80	00	- Other accumulators	20%	20%	17.5%	kg&u	778.128
		- Parts:					
8507.90	10	- - - Lead grids; plates coated with paste	20%	20%	17.5%	kg	778.191
8507.90	90	- - - Other parts	20%	20%	17.5%	kg	778.199
85.08		**Vacuum cleaners**					
		- With self-contained electric motor:					
8508.11	00	- - Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L	20%	20%	17.5%	kg&u	775.511
8508.19	00	- - Other	20%	20%	17.5%	kg&u	775.519
8508.60	00	- Other vacuum cleaners	20%	20%	17.5%	kg&u	775.56
8508.70	00	- Parts	5%	5%	17.5%	kg	775.57
85.09		**Electro-mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 85.08.**					
		- Food grinders and mixers; fruit or vegetable juice extractors:					
8509.40	10	- - - Food grinders and mixers	20%	Free	17.5%	kg&u	775.721
8509.40	20	- - - Fruit or vegetable juice extractors	20%	Free	17.5%	kg&u	775.722
		- Other appliances:					
8509.80	10	- - - Blenders	20%	Free	17.5%	kg&u	775.732
8509.80	20	- - - Floor polishers	20%	Free	17.5%	kg&u	775.734
8509.80	30	- - - Kitchen waste disposers	20%	Free	17.5%	kg&u	775.731
8509.80	90	- - - Other	20%	Free	17.5%	kg&u	775.739
8509.90	00	- Parts	5%	Free	17.5%	kg	775.79
85.10		**Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.**					
8510.10	00	- Shavers	20%	Free	17.5%	kg&u	775.41
8510.20	00	- Hair clippers	20%	Free	17.5%	kg&u	775.42
8510.30	00	- Hair-removing appliances	20%	Free	17.5%	kg&u	775.733
8510.90	00	- Parts	20%	Free	17.5%	kg	775.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	10%	Free	17.5%	kg&u	778.311
8511.20	00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	Free	17.5%	kg&u	778.312
8511.30	00	- Distributors; ignition coils	10%	Free	17.5%	kg&u	778.313
8511.40	00	- Starter motors and dual purpose starter-generators	10%	Free	17.5%	kg&u	778.314
8511.50	00	- Other generators	10%	Free	17.5%	kg&u	778.315
8511.80	00	- Other equipment	10%	Free	17.5%	kg&u	778.316
8511.90	00	- Parts	10%	Free	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	- Lighting or visual signalling equipment of a kind used on bicycles	5%	Free	17.5%	kg&u	778.341
8512.20	00	- Other lighting or visual signalling equipment	25%	Free	17.5%	kg&u	778.342
8512.30	00	- Sound signalling equipment	25%	Free	17.5%	kg&u	778.343
8512.40	00	- Windscreen wipers, defrosters and demisters	25%	Free	17.5%	kg&u	778.344
8512.90	00	- Parts	5%	Free	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	- Lamps	20%	Free	17.5%	kg&u	813.12
8513.90	00	- Parts	5%	Free	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.**					
		- Resistance heated furnaces and ovens :					
8514.11	00	-- Hot isostatic presses	5%	Free	17.5%	kg&u	741.311
8514.19	00	-- Other	5%	Free	17.5%	kg&u	741.319
8514.20	00	- Furnaces and ovens functioning by induction or dielectric loss	5%	Free	17.5%	kg&u	741.32
		- Other furnaces and ovens:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8514.31	00	-- Electron beam furnaces	5%	Free	17.5%	kg&u	742.331
8514.32	00	-- Plasma and vacuum arc furnaces	5%	Free	17.5%	kg&u	741.332
8514.39	00	-- Other	5%	5%	17.5%	kg&u	741.339
8514.40	00	- Other equipment for the heat treatment of materials by induction or dielectric loss	5%	Free	17.5%	kg&u	741.34
8514.90	00	- Parts	5%	Free	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	- - Soldering irons and guns	5%	Free	17.5%	kg&u	737.31
8515.19	00	- - Other	5%	Free	17.5%	kg&u	737.32
		- Machines and apparatus for resistance welding of metal:					
8515.21	00	- - Fully or partly automatic	5%	Free	17.5%	kg&u	737.33
8515.29	00	- - Other	5%	Free	17.5%	kg&u	737.34
		- Machines and apparatus for arc (including plasma arc) welding of metals:					
8515.31	00	- - Fully or partly automatic	5%	Free	17.5%	kg&u	737.35
8515.39	00	- - Other	5%	Free	17.5%	kg&u	737.36
8515.80	00	- Other machines and apparatus	5%	Free	17.5%	kg&u	737.37
8515.90	00	- Parts	5%	Free	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**					
		- Electric instantaneous or storage water heaters and immersion heaters:					
8516.10	10	- - - Electric instantaneous or storage water heaters	20%	Free	17.5%	kg&u	775.811
8516.10	20	- - - Immersion heaters	20%	Free	17.5%	kg&u	775.812
		- Electric space heating apparatus and electric soil heating apparatus:					
8516.21	00	- - - Storage heating radiators	20%	Free	17.5%	kg&u	775.821
8516.29	00	- - - Other	20%	Free	17.5%	kg&u	775.829
		- Electro-thermic hair-dressing or hand-drying apparatus:					
8516.31	00	- - Hair dryers	20%	Free	17.5%	kg&u	775.831
8516.32	00	- - Other hair-dressing apparatus	20%	Free	17.5%	kg&u	775.832

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA		UNIT	SITC REV 4
8516.33	00	- - Hand-drying apparatus	20%	Free		kg&u	775.833
8516.40	00	- Electric smoothing irons	20%	Free		kg&u	775.84
8516.50	00	- Microwave ovens	20%	Free		kg&u	775.861
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:					
8516.60	10	- - - Stoves and cookers	20%	See table	17.5%	kg&u	775.862
8516.60	90	- - - Other	20%	See table	17.5%	kg&u	775.869
		- Other electro-thermic appliances:					
8516.71	00	- - Coffee or tea makers	20%	Free	17.5%	kg&u	775.871
8516.72	00	- - Toasters	20%	Free	17.5%	kg&u	775.872
8516.79	00	- - Other	20%	Free	17.5%	kg&u	775.879
8516.80	00	- Electric heating resistors	20%	Free	17.5%	kg&u	775.88
8516.90	00	- Parts	5%	Free	17.5%	kg	775.89
85.17		**Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the**					
		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:					
8517.11	00	- - Line telephone sets with cordless handsets	5%	Free	17.5%	kg&u	764.111
8517.13	00	-- Smartphones	20%	20%	17.5%	kg&u	764.113
		-- Other telephones for cellular networks or for other wireless networks:					
8517.14	10	--- Portable radio-telephones	20%	20%	17.5%	kg&u	764.321
8517.14	90	--- Other	5%	5%	17.5%	kg&u	764.329
8517.18	00	- - Other	5%	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	- - Base stations	5%	5%	17.5%	kg&u	764.121
8517.62	00	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	5%	5%	17.5%	kg&u	764.122
8517.69	00	- - Other	5%	5%	17.5%	kg&u	764.129
		- Parts:					
8517.71	00	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	5%	17.5%	kg	764.181

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8517.79	00	-- Other	5%	5%		kg	764.189
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	- Microphones and stands therefore	20%	Free	17.5%	kg&u	764.21
		- Loudspeakers, whether or not mounted in their enclosures:					
8518.21	00	- - Single loudspeakers, mounted in their enclosures	20%	Free	17.5%	kg&u	764.221
8518.22	00	- - Multiple loudspeakers, mounted in the same enclosure	20%	Free	17.5%	kg&u	764.222
8518.29	00	- - Other	20%	Free	17.5%	kg&u	764.23
8518.30	00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	20%	Free	17.5%	kg&u	764.24
8518.40	00	- Audio-frequency electric amplifiers	45%	See table	17.5%	kg&u	764.25
8518.50	00	- Electric sound amplifier sets	20%	Free	17.5%	kg&u	764.26
8518.90	00	- Parts	20%	Free	17.5%	kg	764.92
85.19		**Sound recording or reproducing apparatus.**					
		- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:					
8519.20	10	- - - Coin or disc-operated record players	45%	Free	17.5%	kg&u	763.31
8519.20	90	- - - Other	20%	Free	17.5%	kg&u	763.319
8519.30	00	- Turntables (record-decks)	20%	Free	17.5%	kg&u	763.36
		- Other apparatus:					
		- - Using magnetic, optical or semiconductor media:					
8519.81	10	- - - Transcribing machines	20%	Free	17.5%	kg&u	763.391
8519.81	20	- - - Pocket-size cassette players	20%	Free	17.5%	kg&u	733.392
8519.81	30	- - - Dictating machines not capable of operating without an external source of power	5%	Free	17.5%	kg&u	763.393
8519.81	40	- - - Other magnetic tape recorders incorporating sound reproducing apparatus	20%	Free	17.5%	kg&u	763.394
8519.81	90	- - - Other	20%	20%		kg&u	763.395
8519.89	00	- - Other	20%	20%		kg&u	763.399
[85.20]		**Deleted**					
85.21		**Video recording or reproducing apparatus, whether or not incorporating a video tuner.**					
8521.10	00	- Magnetic tape-type	30%	Free		kg&u	763.81
8521.90	00	- Other	30%	Free		kg&u	763.84
85.22		**Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8522.10	00	- Pick-up cartridges	5%	Free		kg	764.991
8522.90	00	- Other	5%	Free		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:					
		- - Cards incorporating a magnetic stripe:					
8523.21	10	- - - Unrecorded	5%	Free	17.5%	kg&u	898.4211
8523.21	90	- - - Recorded	20%	20%	17.5%	kg&u	898.4212
		- - Other:					
8523.29	10	- - - Unrecorded audio tapes	5%	5%	17.5%	kg&u	898.4291
8523.29	20	- - - Recorded audio tapes	20%	20%	17.5%	kg&u	898.4292
8523.29	30	- - - Unrecorded video tapes	5%	5%	17.5%	kg&u	898.4293
8523.29	40	- - - Recorded video tapes	20%	20%	17.5%	kg&u	898.4294
8523.29	50	- - - Unrecorded magnetic discs	5%	Free	17.5%	kg&u	898.4295
8523.29	60	- - - Magnetic tapes for reproducing phenomena other than sound or image	20%	20%	17.5%	kg&u	898.4296
8523.29	70	- - - Diskettes	5%	Free	17.5%	kg&u	898.4297
8523.29	80	- - - Proximity cards and tags	5%	5%	17.5%	kg&u	898.4298
8523.29	90	- - - Other	5%	5%	17.5%	kg&u	898.4299
		- Optical media:					
		- - Unrecorded:					
8523.41	10	- - - Compact discs (CD's)	45%	45%	17.5%	kg&u	898.4481
8523.41	20	- - - Digital Video Discs (DVD's)	5%	5%	17.5%	kg&u	898.446
8523.41	90	- - - Other, including Blu-Ray disks (BD's)	5%	5%	17.5%	kg&u	898.4491
		- - Other					
8523.49	10	- - - Compact discs (CD's)	45%	45%	17.5%	kg&u	898.4482
8523.49	20	- - - Digital Video Discs (DVD's)	20%	20%	17.5%	kg&u	898.447
8523.49	30	- - - Pre-packaged software for automatic data processing machines, for retail sale	20%	20%	17.5%	kg&u	898.4483
8523.49	90	- - - Other, including Blu-Ray disks (BD's)	20%	20%	17.5%	kg&u	898.4492
		- Semi-conductor media:					
		- - Solid-state non-volatile storage devices:					
8523.51	10	- - - USB Flash Drive	5%	5%	17.5%	kg&u	898.461
8523.51	20	- - - Flash memory cards	5%	5%	17.5%	kg&u	898.462
8523.51	30	- - - Other unrecorded	5%	Free	17.5%	kg&u	898.463
8523.51	70	- - - Other recorded	20%	Free	17.5%	kg&u	898.464
		- - "Smart cards":					
8523.52	10	- - - Proximity cards	5%	5%	17.5%	kg&u	898.4651

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8523.52	90	- - - Other smart cards	5%	5%	17.5%	kg&u	898.469
8523.59	00	-- Other	5%	5%	17.5%	kg&u	898.4699
		- Other:				kg&u	
8523.80	10	- - - Unrecorded	5%	5%	17.5%	kg&u	898.491
8523.80	90	- - - Other	20%	20%	17.5%	kg&u	898.492
85.24		**Flat panel display modules, whether or not incorporating touch- sensitive screens.**					
		- Without drivers or control circuits :					
8524.11	00	-- Of liquid crystals	5%		17.5%	kg&u	778.1391
8524.12	00	-- Of organic light-emitting diodes (OLED)	5%		17.5%	kg&u	778.1392
8524.19	00	-- Other	5%		17.5%	kg&u	778.1393
		- Other :	5%		17.5%		
8524.91	00	-- Of liquid crystals	5%		17.5%	kg&u	778.1394
8524.92	00	-- Of organic light-emitting diodes (OLED)	5%		17.5%	kg&u	778.1395
8524.99	00	-- Other	5%		17.5%	kg&u	778.1396
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	- Transmission apparatus	5%	5%	17.5%	kg&u	764.31
8525.60	00	- Transmission apparatus incorporating reception apparatus	20%	20%	17.5%	kg&u	764.321
		- Television cameras, digital cameras and video camera recorders:					
8525.81	00	-- High-speed goods as specified in Subheading Note 1 to this Chapter	20%	20%	17.5%	kg&u	764..841
8525.82	00	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	20%	20%	17.5%	kg&u	764.842
8525.83	00	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter	20%	20%	17.5%	kg&u	764.843
8525.89	00	-- Other	20%	20%	17.5%	kg&u	764.849
85.26		**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus**					
8526.10	00	- Radar apparatus	5%	Free	17.5%	kg&u	764.831
		- Other:					
8526.91	00	- - Radio navigational aid apparatus	5%	Free	17.5%	kg&u	764.832
8526.92	00	- - Radio remote control apparatus	5%	Free	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	- - Pocket-size radio cassette-players	20%	Free	17.5%	kg&u	762.211

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8527.13	00	- - Other apparatus combined with sound recording or reproducing apparatus	20%	Free	17.5%	kg&u	762.212
8527.19	00	- - Other	20%	Free	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	- - Combined with sound recording or reproducing apparatus	20%	Free	17.5%	kg&u	762.11
8527.29	00	- - Other	20%	Free	17.5%	kg&u	762.12
		- Other:					
8527.91	00	- - Combined with sound recording or reproducing apparatus	20%	Free	17.5%	kg&u	762.81
8527.92	00	- - Not combined with sound recording or reproducing apparatus but combined with a clock	20%	Free	17.5%	kg&u	762.82
8527.99	00	- - Other	20%	Free	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	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	5%	5%	17.5%	kg&u	761.31
8528.49	00	- - Other	20%	20%	17.5%	kg&u	761.39
		- Other monitors:					
8528.52	00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	5%	5%	17.5%	kg&u	761.41
8528.59	00	- - Other	20%	20%	17.5%	kg&u	761.43
		- Projectors:					
8528.62	00	- - Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	5%	5%	17.5%	kg&u	761.51
8528.69	00	- - Other	20%	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	- - Not designed to incorporate a video display or screen	20%	20%	17.5%	kg&u	761.61
8528.72	00	- - Other, colour	20%	20%	17.5%	kg&u	761.62
8528.73	00	- - Other, monochrome	20%	20%	17.5%	kg&u	761.63
85.29		**Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28**					
8529.10	00	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	Free	17.5%	kg	764.931

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8529.90	00	- Other	5%	Free	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	- Equipment for railways or tramways	Free	Free	17.5%	kg&u	778.821
8530.80	00	- Other equipment	Free	Free	17.5%	kg&u	778.829
8530.90	00	- Parts	Free	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	- Burglar or fire alarms and similar apparatus	5%	Free	17.5%	kg&u	778.841
8531.20	00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	5%	Free	17.5%	kg&u	778.842
		- Other apparatus:					
8531.80	10	- Electric sound or visual signaling apparatus	20%	20%	17.5%	kg&u	778.843
8531.80	90	- Other	5%	Free	17.5%	kg&u	778.849
8531.90	00	- Parts	5%	Free	17.5%	kg&u	778.85
85.32		**Electrical capacitors, fixed, variable or adjustable (pre- set).**					
8532.10	00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	5%	Free	17.5%	kg	778.61
		- Other fixed capacitors:					
8532.21	00	- - Tantalum	5%	Free	17.5%	kg	778.62
8532.22	00	- - Aluminium electrolytic	5%	Free	17.5%	kg	778.63
8532.23	00	- - Ceramic dielectric, single layer	5%	Free	17.5%	kg	778.64
8532.24	00	- - Ceramic dielectric, multiplayer	5%	Free	17.5%	kg	778.65
8532.25	00	- - Dielectric of paper or plastics	5%	Free	17.5%	kg	778.66
8532.29	00	- - Other	5%	Free	17.5%	kg	778.67
8532.30	00	- Variable or adjustable (pre-set) capacitors	5%	Free	17.5%	kg	778.68
8532.90	00	- Parts	5%	Free	17.5%	kg	778.69
85.33		**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**					
8533.10	00	- Fixed carbon resistors, composition or film types	5%	Free	17.5%	kg	772.31
		- Other fixed resistors:					
8533.21	00	- - For a power handling capacity not exceeding 20W	5%	Free	17.5%	kg	772.321
8533.29	00	- - Other	5%	Free	17.5%	kg	772.329
		- Wirewound variable resistors, including rheostats and potentiometers:					
8533.31	00	- - For a power handling capacity not exceeding 20W	5%	Free	17.5%	kg	772.331
8533.39	00	- - Other	5%	Free	17.5%	kg	772.339

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8533.40	00	- Other variable resistors, including rheostats and potentiometers	5%	Free	17.5%	kg	772.35
8533.90	00	- Parts	5%	Free	17.5%	kg	772.38
8534.00	**00**	**Printed circuits.**	5%	Free	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	- Fuses	5%	Free	17.5%	kg	772.41
		- Automatic circuit breakers:					
8535.21	00	- - For a voltage of less than 72.5 kV	5%	Free	17.5%	kg	772.42
8535.29	00	- - Other	5%	Free	17.5%	kg	772.43
8535.30	00	- Isolating switches and make-and-break switches	5%	Free	17.5%	kg	772.44
8535.40	00	- Lightning arresters, voltage limiters and surge suppressors	5%	Free	17.5%	kg	772.45
8535.90	00	- Other	5%	Free	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, optical fibre bundles or cables.**					
8536.10	00	- Fuses	5%	Free	17.5%	kg	772.51
8536.20	00	- Automatic circuit breakers	5%	Free	17.5%	kg	772.52
8536.30	00	- Other apparatus for protecting electrical circuits	5%	Free	17.5%	kg	772.53
		- Relays:					
8536.41	00	- - For a voltage not exceeding 60V	5%	Free	17.5%	kg	772.541
8536.49	00	- - Other	5%	Free	17.5%	kg	772.549
8536.50	00	- Other switches	5%	Free	17.5%	kg	772.55
		- Lamp-holders, plugs and sockets:					
8536.61	00	- - Lamp-holders	5%	Free	17.5%	kg	772.57
8536.69	00	- - Other	5%	Free	17.5%	kg	772.58
		- Connectors for optical fibres, optical fibre bundles or cables:					
8536.70	10	- - - Of plastics	20%	20%	17.5%	kg	772.561
8536.70	20	- - - Of copper	20%	20%	17.5%	kg	772.562
8536.70	90	- - - Of other material	5%	5%	17.5%	kg	772.569
8536.90	00	- Other apparatus	5%	Free	17.5%	kg	772.59

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- For a voltage not exceeding 1,000 V	10%	Free	17.5%	kg	772.61
8537.20	00	- For a voltage exceeding 1,000 V	10%	Free	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	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	15%	Free	17.5%	kg	772.81
8538.90	00	- Other	5%	Free	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) light sources.**					
8539.10	00	- Sealed beam lamp units	45%	Free	17.5%	kg&u	778.23
		- Other filament lamps, excluding ultra-violet or infra-red lamps:					
8539.21	00	- - Tungsten halogen	20%	Free	17.5%	kg&u	778.211
8539.22	00	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20%	20%	17.5%	kg&u	778.212
8539.29	00	- - Other	20%	20%	17.5%	kg&u	778.219
		- Discharge lamps, other than ultra-violet lamps:					
8539.31	00	- - Fluorescent, hot cathode	20%	Free	17.5%	kg&u	778.221
8539.32	00	- - Mercury or sodium vapour lamps; metal halide lamps	20%	Free	17.5%	kg&u	778.222
8539.39	00	- - Other	20%	20%	17.5%	kg&u	778.229
		- Ultra-violet or infra-red lamps ; arc-lamps:					
8539.41	00	- - Arc-lamps	5%	Free	17.5%	kg&u	778.241
8539.49	00	- - Other	5%	Free	17.5%	kg&u	778.249
		- Light-emitting diode (LED) light sources**:**					
8539.51	00	-- Light-emitting diode (LED) modules	5%	5%	17.5%	kg&u	778.51
8539.52	00	-- Light-emitting diode (LED) lamps	5%	5%	17.5%	kg&u	778.52
8539.90	00	- Parts	5%	Free	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	- - Colour	5%	Free	17.5%	kg&u	776.11

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8540.12	00	- - Monochrome	5%	Free	17.5%	kg&u	776.12
8540.20	00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	Free	17.5%	kg&u	776.21
8540.40	00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5%	Free	17.5%	kg&u	776.233
8540.60	00	- Other cathode-ray tubes	5%	Free	17.5%	kg&u	776.239
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, arcinotrons), excluding grid- controlled tubes:					
8540.71	00	- - Magnetrons	5%	Free	17.5%	kg&u	776.251
8540.79	00	- - Other	5%	Free	17.5%	kg&u	776.259
		- Other valves and tubes:					
8540.81	00	- - Receiver or amplifier valves and tubes	5%	Free	17.5%	kg&u	776.271
8540.89	00	- - Other	5%	Free	17.5%	kg&u	776.279
		- Parts:					
8540.91	00	- - Of cathode-ray tubes	5%	Free	17.5%	kg	776.291
8540.99	00	- - Other	5%	Free	17.5%	kg	776.299
85.41		**Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.**					
8541.10	00	- Diodes, other than photosensitive or light-emitting diodes (LED)	5%	Free	17.5%	kg&u	776.31
		- Transistors, other than photosensitive transistors:					
8541.21	00	- - With a dissipation rate of less than 1 W	5%	Free	17.5%	kg&u	776.32
8541.29	00	- - Other	5%	Free	17.5%	kg&u	776.33
8541.30	00	- Thyristors, diacs and triacs, other than photosensitive devices	5%	Free	17.5%	kg&u	776.35
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):			17.5%	kg&u	776.37
8541.41	00	-- Light-emitting diodes (LED)	5%	Free	17.5%	kg&u	776.371
8541.42	00	-- Photovoltaic cells not assembled in modules or made up into panels	5%	Free	17.5%	kg&u	776.372
8541.43	00	-- Photovoltaic cells assembled in modules or made up into panels	5%	Free	17.5%	kg&u	776.373
8541.49	00	-- Other	5%	Free	17.5%	kg&u	776.379
		- Other semiconductor devices:	5%		17.5%		
8541.51	00	-- Semiconductor-based transducers	5%	Free	17.5%	kg&u	776.391
8541.59	00	-- Other	5%	Free	17.5%	kg&u	776.399

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8541.60	00	- Mounted piezo-electric crystals	5%	Free	17.5%	kg&u	776.81
8541.90	00	- Parts	5%	Free	17.5%	kg	776.88
85.42		**Electronic integrated circuits.**					
		- Electronic integrated circuits:					
8542.31	00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits	5%	5%	17.5%	kg&u	776.42
8542.32	00	- - Memories	5%	5%	17.5%	kg&u	776.44
8542.33	00	- - Amplifiers	5%	5%	17.5%	kg&u	776.46
8542.39	00	- - Other	5%	5%	17.5%	kg&u	776.49
8542.90	00	- Parts	5%	Free	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	- Particle accelerators	5%	Free	17.5%	kg&u	778.71
8543.20	00	- Signal generators	5%	Free	17.5%	kg&u	778.781
8543.30	00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	5%	Free	17.5%	kg&u	778.782
8543.40	00	- Electronic cigarettes and similar personal electric vaporising devices	5%	Free	17.5%	kg&u	778.784
		- Other machines and apparatus:					
8543.70	20	- - - Sound mixing units (equalizers) for domestic use	30%	30%	17.5%	kg&u	778.785
8543.70	90	- - - Other	5%	5%	17.5%	kg&u	778.789
8543.90	00	- Parts	5%	Free	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:					
		- - Of copper:					
8544.11	10	- - - Enamelled or plastic-insulated	5%	Free	17.5%	kg	773.111
8544.11	90	- - - Other	5%	Free	17.5%	kg	773.112
8544.19	00	- - Other	5%	Free	17.5%	kg	773.119
8544.20	00	- Co-axial cable and other co-axial electric conductors	5%	Free	17.5%	kg	773.12
8544.30	00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	Free	17.5%	kg	773.13
		- Other electric conductors, for a voltage not exceeding 1000 V:					
8544.42	00	- - Fitted with connectors	5%	Free	17.5%	kg	773.161
		- - Other:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8544.49	10	- - - Plastic-insulated copper conductors of a size exceeding 0.5 mm2	15%	Free	17.5%	kg	773.162
8544.49	20	- - - Telephone drop wire or station wire	15%	Free	17.5%	kg	773.163
8544.49	90	- - - Other	5%	Free	17.5%	kg	773.169
		- Other electric conductors, for a voltage exceeding 1,000 V:					
8544.60	10	- - - Plastic-insulated copper conductors of a size exceeding 0.5 mm2	15%	15%	17.5%	kg	773.171
8544.60	90	- - - Other	5%	Free	17.5%	kg	773.179
8544.70	00	- Optical fibre cables	5%	Free	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	- - Of a kind used for furnaces	5%	Free	17.5%	kg	778.861
8545.19	00	- - Other	5%	Free	17.5%	kg	778.862
8545.20	00	- Brushes	5%	Free	17.5%	kg	778.863
8545.90	00	- Other	5%	Free	17.5%	kg	778.869
85.46		**Electrical insulators of any material.**					
8546.10	00	- Of glass	5%	Free	17.5%	kg	773.22
8546.20	00	- Of ceramics	5%	Free	17.5%	kg	773.23
8546.90	00	- Other	5%	Free	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	- Insulating fittings of ceramics	5%	Free	17.5%	kg	773.26
8547.20	00	- Insulating fittings of plastics	5%	Free	17.5%	kg	773.28
8547.90	00	- Other	5%	Free	17.5%	kg	773.29
8548.00	**00**	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	5%		17.5%	kg	778.139
85.49		**Electrical and electronic waste and scrap.**					
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :					
8549.11	00	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	5%	5%	17.5%	kg	778.1311

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8549.12	00	-- Other, containing lead, cadmium or mercury	5%	5%	17.5%	kg	778.1312
8549.13	00	-- Sorted by chemical type and not containing lead, cadmium or mercury	5%	5%	17.5%	kg	778.1313
8549.14	00	-- Unsorted and not containing lead, cadmium or mercury	5%	5%	17.5%	kg	778.1314
8549.19	00	-- Other	5%	5%	17.5%	kg	778.1319
		- Of a kind used principally for the recovery of precious metal :	5%	5%	17.5%		
8549.21	00	- - Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode- ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	5%	17.5%	kg	778.132
8549.29	00	-- Other	5%	5%	17.5%	kg	778.133
		- Other electrical and electronic assemblies and printed circuit boards :	5%	5%	17.5%		
8549.31	00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode- ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	5%	17.5%	kg	778.134
8549.39	00	-- Other	5%	5%	17.5%	kg	778.135
		- Other :	5%	5%	17.5%		
8549.91	00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	5%	5%	17.5%	kg	778.136
8549.99	00	-- Other	5%	5%	17.5%	kg	778.137

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;

   (ij) Arms (Chapter 93);

   (k) Luminaires and lighting fittings and parts thereof

   (l) 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	EPA	VAT	UNIT	SITC REV 4
86.01		**Rail locomotives powered from an external source of electricity or by electric accumulators.**					
8601.10	00	- Powered from an external source of electricity	5%	Free	17.5%	kg&u	791.11
8601.20	00	- Powered by electric accumulators	5%	Free	17.5%	kg&u	791.15
86.02		**Other rail locomotives; locomotive tenders.**					
8602.10	00	- Diesel-electric locomotives	5%	Free	17.5%	kg&u	791.21
8602.90	00	- Other	5%	Free	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	- Powered from an external source of electricity	5%	Free	17.5%	kg&u	791.61
8603.90	00	- Other	5%	Free	17.5%	kg&u	791.69
8604.00	00	**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%	Free	17.5%	kg&u	791.81
8605.00	00	**Railway or tramway passenger coaches, not self- propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).**	5%	Free	17.5%	kg&u	791.7
86.06		**Railway or tramway goods vans and wagons, not self-propelled.**					
8606.10	00	- Tanks wagons and the like	5%	Free	17.5%	kg&u	791.821
8606.30	00	- Self-discharging vans and wagons, other than those of subheading 8606.10	5%	Free	17.5%	kg&u	791.823
		- Other:					
8606.91	00	- - Covered and closed	5%	Free	17.5%	kg&u	791.824
8606.92	00	- - Open, with non-removable sides of a height exceeding 60 cm	5%	Free	17.5%	kg&u	791.825
8606.99	00	- - Other	5%	Free	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	- - Driving bogies and bissel-bogies	5%	Free	17.5%	kg	791.991
8607.12	00	- - Other bogies and bissel-bogies	5%	Free	17.5%	kg	791.992
8607.19	00	- - Other, including parts	5%	Free	17.5%	kg	791.993
		- Brakes and parts thereof:					
8607.21	00	- - Air brakes and parts thereof	5%	Free	17.5%	kg	791.994
8607.29	00	- - Other	5%	Free	17.5%	kg	791.995

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8607.30	00	- Hooks and other coupling devices, buffers, and parts thereof	5%	Free	17.5%	kg	791.996
		- Other:					
8607.91	00	- - Of locomotives	5%	Free	17.5%	kg	791.997
8607.99	00	- - Other	5%	Free	17.5%	kg	791.999
8608.00	00	**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%	Free	17.5%	kg	791.91
8609.00	00	**Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.**	5%	Free	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.

Subheading Note.

1.- Subheading 8708.22 covers :

   (a) front windscreens (windshields), rear windows and other windows, framed; and

   (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

   when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
87.01		**Tractors (other than tractors of heading 87.09).**						
		- Single axle tractors:						
8701.10	10	- - - For use in agriculture	Free	Free	Free	17.5%	kg&u	722.411
8701.10	90	- - - Other	5%	Free	Free	17.5%	kg&u	722.419
8701.20	00	- Road tractors for semi-trailers:						
8701.21	00	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5%	Free	Free	17.5%	kg&u	783.21
8701.22	00	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5%	Free	Free	17.5%	kg&u	783.22
8701.23	00	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5%	Free	Free	17.5%	kg&u	783.23
8701.24	00	-- With only electric motor for propulsion	5%	Free	Free	17.5%	kg&u	783.24
8701.29	00	-- Other	5%	Free	Free	17.5%	kg&u	783.29
		- Track-laying tractors:						
8701.30	10	- - - For use in agriculture	Free	Free	Free	17.5%	kg&u	722.31
8701.30	90	- - - Other	5%	Free	Free	17.5%	kg&u	722.39
		- Other, of an engine power:						
8701.91	00	- - Not exceeding 18 kW						
8701.91	10	- - - For use in agriculture	Free	Free	Free	17.5%	kg&u	722.4911
8701.91	90	- - - Other	5%	Free	Free	17.5%	kg&u	722.4919
		- - Exceeding 18 kW but not exceeding 37 kW:						
8701.92	10	- - - For use in agriculture	Free	Free	Free	17.5%	kg&u	722.4921
8701.92	90	- - - Other	5%	Free	Free	17.5%	kg&u	722.4929
		- - Exceeding 37 kW but not exceeding 75 kW:						
8701.93	10	- - - For use in agriculture	Free	Free	free	17.5%	kg&u	722.4931
8701.93	90	- - - Other	5%	Free	Free	17.5%	kg&u	722.4939
		- - Exceeding 75 kW but not exceeding 130 kW						
8701.94	10	- - - For use in agriculture	Free	Free	Free	17.5%	kg&u	722.4941
8701.94	90	- - - Other	5%	Free	Free	17.5%	kg&u	722.4949
		- - Exceeding 130 kW:						
8701.95	10	- - - For use in agriculture	Free	Free	Free	17.5%	kg&u	722.4951
8701.95	90	- - - Other	5%	Free	Free	17.5%	kg&u	722.4959
87.02		**Motor vehicles for the transport of ten or more persons, including the driver.**						
		- - With only compression ignition internal combustion piston engine (diesel or semi-diesel):						
		- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:						

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	Excise Tax	VAT	UNIT	SITC REV 4
8702.10	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1111
8702.10	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1112
8702.10	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1113
8702.10	19	---- Other	5%	Free	40%	17.5%	kg&u	783.1114
		--- Other:						
8702.10	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1115
8702.10	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1116
8702.10	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1117
8702.10	29	---- Other	10%	Free	40%	17.5%	kg&u	783.1119
		- 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	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1121
8702.20	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1122
8702.20	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1123
8702.20	19	---- Other	5%	Free	40%	17.5%	kg&u	783.1124
		--- Other:						
8702.20	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1125
8702.20	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1126
8702.20	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1127
8702.20	29	---- Other	10%	Free	40%	17.5%	kg&u	783.1129

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- With both spark-ignition internal combustion 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	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1931
8702.30	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1932
8702.30	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1933
8702.30	19	---- Other	5%	Free	40%	177.5%	kg&u	783.1934
		--- Other:						
8702.30	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1935
8702.30	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1936
8702.30	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1937
8702.30	29	---- Other	10%	Free	40%	17.5%	kg&u	783.1939
		- With only electric motor for propulsion:						
		--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:						
8702.40	11	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1941
8702.40	12	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1942
8702.40	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1943
8702.40	19	---- Other	5%	Free	40%	17.5%	kg&u	783.1944
		--- Other:						
8702.40	21	---- Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	10%	Free	40%	17.5%	kg&u	783.1945

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
8702.40	22	---- Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	10%	Free	40.0%	17.5%	kg&u	783.1946
8702.40	23	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	10%	Free	40.0%	17.5%	kg&u	783.1947
8702.40	29	---- Other	10%	Free	40.0%	17.5%	kg&u	783.1949
		- 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)	5%	Free	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)	5%	Free	40%	17.5%	kg&u	783.1992
8702.90	13	---- Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	5%	Free	40%	17.5%	kg&u	783.1993
8702.90	19	---- Other	5%	Free	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)	10%	Free	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)	10%	Free	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)	10%	Free	40%	17.5%	kg&u	783.1997
8702.90	29	---- Other	10%	Free	40%	17.5%	kg&u	783.1999

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	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	00.10	- - Vehicles for snow; golf cars and similar vehicles, where Chg Val =< $55,000.00	20%	Free	46.95%	17.5%	kg&u	781.1
8703.10	00.11	- - Used Vehicles for snow; golf cars and similar vehicles, where Chg Val =< $55,000.00	20%	Free	46.95%	17.5%	kg&u	781.1
8703.10	00.12	- - Vehicles for snow; golf cars and similar vehicles, with Chg Val >$55,000.00	20%	Free	64.35%	17.5%	kg&u	781.1
8703.10	00.13	- - Used Vehicles for snow; golf cars and similar vehicles, where Chg Val >$55,000.00	20%	Free	64.35%	17.5%	kg&u	781.1
8703.10	00.20	- - Solar powered Vehicles for snow; golf cars and similar vehicles	20%	Free	20%	17.5%	kg&u	781.1
8703.10	00.21	- - Used Solar powered Vehicles for snow; golf cars and similar vehicles	20%	Free	20%	17.5%	kg&u	781.1
8703.10	00.30	- - LPG powered Vehicles for snow; golf cars and similar vehicles	20%	Free	20%	17.5%	kg&u	781.1
8703.10	00.31	- - Used LPG powered Vehicles for snow; golf cars and similar vehicles	20%	Free	20%	17.5%	kg&u	781.1
8703.10	00.40	- - CNG powered Vehicles for snow; golf cars and similar vehicles	20%	Free	20%	17.5%	kg&u	781.1
8703.10	00.41	- - Used CNG powered Vehicles for snow; golf cars and similar vehicles	20%	Free	20%	17.5%	kg&u	781.1
8703.10	00.50	- - Electric powered Vehicles for snow; golf cars and similar vehicles	20%	Free	0%	0.0%	kg&u	781.1
8703.10	00.51	- - Used Electric powered Vehicles for snow; golf cars and similar vehicles	20%	Free	0%	0.0%	kg&u	781.1
		- Other vehicles, with only spark-ignition internal combustion piston engine:						
		- - Of a cylinder capacity not exceeding 1,000 cc:						
8703.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	Free			kg&u	781.211
8703.21	90	- - - Other	45%	Free			kg&u	781.219
		- Other vehicles, with only spark-ignition internal combustion piston engine:						
		- - Of a cylinder capacity not exceeding 1,000 cc:						
8703.21	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8703.21	10.100	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =< $55,000.00	5%	Free	46.95%	17.5%	kg&u	781.211
8703.21	10.200	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000.00	5%	Free	64.35%	17.5%	kg&u	781.211
8703.21	10.100	- - - Used Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =< $55,000.00	5%	Free	46.95%	17.5%	kg&u	781.211
8703.21	10.200	- - - Used Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000.00	5%	Free	64.35%	17.5%	kg&u	781.211
8703.21	90	- - - Other	45%	Free	64.35%	17.5%	kg&u	781.219

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:						
8703.22	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8703.22	10.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =< $55,000.00	5%	Free	46.95%	17.5%	kg&u	781.221
8703.22	10.11	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000.00	5%	Free	64.35%	17.5%	kg&u	781.221
8703.22	10.12	- - - Used Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =<$55,000.00	5%	Free	46.95%	17.5%	kg&u	781.221
8703.22	10.13	- - - Used Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000.00	5%	Free	64.35%	17.5%	kg&u	781.221
8703.22	90	- - - Other	45%	Free	64.35%	17.5%	kg&u	781.229
		- - 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	10.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =< $55,000.00	5%	Free	46.95%	17.5%	kg&u	781.231
8703.23	10.11	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000.00	5%	Free	64.35%	17.5%	kg&u	781.231
8703.23	10.12	- - - Used Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =<$55,000.00	5%	Free	46.95%	17.5%	kg&u	781.231
8703.23	10.13	- - - Used Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000.00	5%	Free	64.35%	17.5%	kg&u	781.231
8703.23	20	- - - Other, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc						
8703.23	20.10	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc, where Chg Val =<$55,000.00	45%	Free	46.95%	17.5%	kg&u	781.2321
8703.23	20.11	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc, where Chg Val >$55,000.00	45%	Free	64.35%	17.5%	kg&u	781.2321
8703.23	20.12	- - - Used of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc, where Chg Val =<$55,000.00	45%	Free	46.95%	17.5%	kg&u	781.2321
8703.23	20.13	- - - Used of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc, where Chg Val >$55,000.00	45%	Free	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		Free				
8703.23	30.10	- - - Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc, where Chg Val =<$55,000.00	45%	Free	76.34%	17.5%	kg&u	781.2329
8703.23	30.11	- - - Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc, where Chg Val >$55,000.00	45%	Free	94.73%	17.5%	kg&u	781.2329
8703.23	30.12	- - - Used of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc, where Chg Val =<$55,000.00	45%	Free	76.34%	17.5%	kg&u	781.2329
8703.23	30.13	- - - Used of, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc, where Chg Val >$55,000.00	45%	Free	94.73%	17.5%	kg&u	781.2329

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
8703.23	40	- - - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc						
8703.23	40.10	- - - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc, where Chg Val =<$55,000.00	45%	Free	76.34%	17.5%	kg&u	781.233
8703.23	40.11	- - - Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc, where Chg Val >$55,000.00	45%	Free	120%	17.5%	kg&u	781.233
8703.23	40.12	- - - Used of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc, where Chg Val =<$55,000.00	45%	Free	76.34%	17.5%	kg&u	781.233
8703.23	40.13	- - - Used of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc, where Chg Val >$55,000.00	45%	Free	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	50.10	- - - Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, where Chg Val =<$55,000	45%	Free	120%	17.5%	kg&u	781.2341
8703.23	50.11	- - - Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, where Chg Val >$55,000	45%	Free	120%	17.5%	kg&u	781.2341
8703.23	50.12	- - - Used of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, where Chg Val =<$55,000	45%	Free	120%	17.5%	kg&u	781.2341
8703.23	50.13	- - - Used of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, where Chg Val >$55,000	45%	Free	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	60.10	- - - Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc, where Chg Val =<$55,000	45%	Free	120%	17.5%	kg&u	781.2349
8703.23	60.11	- - - Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc, where Chg Val >$55,000	45%	Free	120%	17.5%	kg&u	781.2349
8703.23	60.12	- - - Used of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc, where Chg Val =<$55,000	45%	Free	120%	17.5%	kg&u	781.2349
8703.23	60.13	- - - Used of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc, where Chg Val >$55,000	45%	Free	120%	17.5%	kg&u	781.2349
8703.24	00	- - Of a cylinder capacity exceeding 3,000 cc:						
8703.24	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8703.24	10.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =<$55,000	5%	Free	120%	17.5%	kg&u	781.241
8703.24	10.11	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000	5%	Free	120%	17.5%	kg&u	781.241
8703.24	10.12	- - - Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val =<$55,000	5%	Free	120%	17.5%	kg&u	781.241
8703.24	10.13	- - - Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where Chg Val >$55,000	5%	Free	120%	17.5%	kg&u	781.241
8703.24	90	- - - Other						
8703.24	90.10	- - - Other, of a cylinder capacity exceeding 3000 cc, where Chg Val =<$55,000	45%	Free	120%	17.5%	kg&u	781.249
8703.24	90.11	- - - Other, of a cylinder capacity exceeding 3,000 cc, where Chg Val >$55,000	45%	Free	120%	17.5%	kg&u	781.249
8703.24	90.12	- - - Used of a cylinder capacity exceeding 3,000 cc, where Chg Val =<$55,000	45%	Free	120%	17.5%	kg&u	781.249
8703.24	90.13	- - - Used of a cylinder capacity exceeding 3,000 cc, where Chg Val >$55,000	45%	Free	120%	17.5%	kg&u	781.249

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
8703.30	00	- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi- diesel):						
		- - Of a cylinder capacity not exceeding 1,500 cc:						
8703.31	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8703.31	10.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority where Chg Val =< $55,000	5%	Free	46.95%	17.5%	kg&u	781.251
8703.31	10.11	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority where Chg Val > $55,000	5%	Free	64.35%	17.5%	kg&u	781.251
8703.31	10.12	- - - Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority where Chg Val =< $55,000	5%	Free	46.95%	17.5%	kg&u	781.251
8703.31	10.13	- - - Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority where Chg Val > $55,000	5%	Free	64.35%	17.5%	kg&u	781.251
8703.31	90	- - - Other						
		- - Of a cylinder capacity not exceeding 1,500 cc:						
8703.31	90.10	- - - Of a cylinder capacity not exceeding 1,500 cc: where Chg Val =<$55,000	45%	Free	46.95%	17.5%	kg&u	781.259
8703.31	90.11	- - - Of a cylinder capacity not exceeding 1,500 cc: where Chg Val > $55,000	45%	Free	64.35%	17.5%	kg&u	781.259
8703.31	90.12	- - - Used, Of a cylinder capacity not exceeding 1,500 cc: where Chg Val =<$55,000	45%	Free	46.95%	17.5%	kg&u	781.259
8703.31	90.13	- - - Used, Of a cylinder capacity not exceeding 1,500 cc: where Chg Val > $55,000	45%	Free	64.35%	17.5%	kg&u	781.259
8732.32	00	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:						
8703.32	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8703.32	10.10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority of a cylinder capacity > 1500 but =< 2000 and where Chg Val =< $55,000	5%	Free	46.95%	17.5%	kg&u	781.261
8703.32	10.11	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority of a cylinder capacity > 1500 but =< 2000 and where Chg Val > $55,000	5%	Free	64.35%	17.5%	kg&u	781.261
8703.32	10.12	- - - Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority of a cylinder capacity > 1500 but =< 2000 and where Chg Val =< $55,000	5%	Free	46.95%	17.5%	kg&u	781.261
8703.32	10.13	- - -Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority of a cylinder capacity > 1500 but =< 2000 and where Chg Val > $55,000	5%	Free	64.35%	17.5%	kg&u	781.261
8703.32	10.14	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority of a cylinder capacity > 2000 but =< 2500 and where Chg Val =< $55,000	5%	Free	76.34%	17.5%	kg&u	781.261
8703.32	10.15	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority of a cylinder capacity > 2000 but =< 2500 and where Chg Val > $55,000	5%	Free	93.73%	17.5%	kg&u	781.261
8703.32	10.16	- - - Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority of a cylinder capacity > 2000 but =< 2500 and where Chg Val =< $55,000	5%	Free	76.34%	17.5%	kg&u	781.261
8703.32	10.17	- - -Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority of a cylinder capacity > 2000 but =< 2500 and where Chg Val > $55,000	5%	Free	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	21.10	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc, where Chg Val =< $55,000	45%	Free	46.95%	17.5%	kg&u	781.2623
8703.32	21.11	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2623
8703.32	21.12	--- Used, Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc, where Chg Val =< $55,000	45%	Free	46.95%	17.5%	kg&u	781.2623
8703.32	21.13	--- Used, Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2623
8703.32	22	--- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc						
8703.32	22.10	--- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc, where Chg Val =<$55,000	45%	Free	46.95%	17.5%	kg&u	781.2624
8703.32	22.11	--- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2624
8703.32	22.12	---Used, Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc, where Chg Val =<$55,000	45%	Free	46.95%	17.5%	kg&u	781.2624
8703.32	22.13	--- Used, Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2624

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		--- Other:						
8703.32	21	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc						
8703.32	21.10	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc, where Chg Val =< $55,000	45%	Free	46.95%	17.5%	kg&u	781.2623
8703.32	21.11	--- Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2623
8703.32	21.12	--- Used, Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc, where Chg Val =< $55,000	45%	Free	46.95%	17.5%	kg&u	781.2623
8703.32	21.13	--- Used, Of a cylinder capacity exceeding 1,500cc but not exceeding 1,599cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2623
8703.32	22	--- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc						
8703.32	22.10	--- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc, where Chg Val =<$55,000	45%	Free	46.95%	17.5%	kg&u	781.2624
8703.32	22.11	--- Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2624
8703.32	22.12	---Used, Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc, where Chg Val =<$55,000	45%	Free	46.95%	17.5%	kg&u	781.2624
8703.32	22.13	--- Used, Of a cylinder capacity exceeding 1,599cc but not exceeding 1,800cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2624
8703.32	23	--- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc						
8703.32	23.10	--- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc, where Chg Val =<$55,000	45%	Free	46.95%	17.5%	kg&u	781.2625
8703.32	23.11	--- Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2625
8703.32	23.12	--- Used Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc, where Chg Val =<$55,000	45%	Free	46.95%	17.5%	kg&u	781.2625
8703.32	23.13	--- Used Of a cylinder capacity exceeding 1,800cc but not exceeding 2,000cc, where Chg Val >$55,000	45%	Free	64.35%	17.5%	kg&u	781.2625
8703.32	24	--- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc						
8703.32	24.10	--- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, where Chg Val =<$55,000	45%	Free	76.34%	17.5%	kg&u	781.2626
8703.32	24.11	--- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, where Chg Val >$55,000	45%	Free	93.75%	17.5%	kg&u	781.2626
8703.32	24.12	--- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, where Chg Val =<$55,000	45%	Free	76.34%	17.5%	kg&u	781.2626
8703.32	24.13	--- Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, where Chg Val >$55,000	45%	Free	93.75%	17.5%	kg&u	781.2626

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
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	10.10	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the Chg Val =<$55,000	5%	Free	120%	17.5%	kg&u	781.271
8703.33	10.11	--- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the Chg Val >$55,000	5%	Free	120%	17.5%	kg&u	781.271
8703.33	10.12	--- Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the Chg Val =<$55,000	5%	Free	120%	17.5%	kg&u	781.271
8703.33	10.13	--- Used, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the Chg Val >$55,000	5%	Free	120%	17.5%	kg&u	781.271
8703.33	90	--- Other						
8703.33	90.00	- - - Of a cylinder capacity exceeding 2,500cc						
8703.33	90.10	- - - Of a cylinder capacity > 2,500 cc, where Chg Val =< $55,000.00	45%	Free	120%	17.5%	kg&u	781.279
8703.33	90.11	- - - Of a cylinder capacity > 2,500 cc, where Chg Val > $55,000.00	45%	Free	120%	17.5%	kg&u	781.279
8703.33	90.12	- - - Used, Of a cylinder capacity > 2,500 cc, where Chg Val =< $55,000.00	45%	Free	120%	17.5%	kg&u	781.279
8703.33	90.13	- - -Used, Of a cylinder capacity > 2,500 cc, where Chg Val > $55,000.00	45%	Free	120%	17.5%	kg&u	781.279
8703.40	00	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power						
8703.40	00.10	-- Of a cylinder capacity not exceeding 1600cc.	35%	Free	20%	17.5%	kg&u	781.281
8703.40	00.11	- - Of a cylinder capacity > 1,600 cc but =< 1800 cc	35%	Free	35%	17.5%	kg&u	781.281
8703.40	00.12	- - Of a cylinder capacity > 1,800 cc but =< 2000 cc	35%	Free	46.95%	17.5%	kg&u	781.281
8703.40	00.13	- - Of a cylinder capacity > 2000 cc	35%	Free	120%	17.5%	kg&u	781.281
8703.40	00.14	-- Used, Of a cylinder capacity not exceeding 1600cc.	35%	Free	20%	17.5%	kg&u	781.281
8703.40	00.15	- - Used,Of a cylinder capacity > 1,600 cc but =< 1800 cc	35%	Free	35%	17.5%	kg&u	781.281
8703.40	00.16	- - Used, Of a cylinder capacity > 1,800 cc but =< 2000 cc	35%	Free	46.95%	17.5%	kg&u	781.281
8703.40	00.17	- - Used, Of a cylinder capacity > 2000 cc	35%	Free	120%	17.5%	kg&u	781.281

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
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	00.10	-- Of a cylinder capacity not exceeding 1600cc.	35%	Free	20%	17.5%	kg&u	781.282
8703.50	00.11	- - Of a cylinder capacity > 1,600 cc but =< 1800 cc	35%	Free	35%	17.5%	kg&u	781.282
8703.50	00.12	- - Of a cylinder capacity > 1,800 cc but =< 2000 cc	35%	Free	46.95%	17.5%	kg&u	781.282
8703.50	00.13	- - Of a cylinder capacity > 2000 cc	35%	Free	120%	17.5%	kg&u	781.282
8703.50	00.14	-- Used, Of a cylinder capacity not exceeding 1600cc.	35%	Free	20%	17.5%	kg&u	781.282
8703.50	00.15	- - Used,Of a cylinder capacity > 1,600 cc but =< 1800 cc	35%	Free	35%	17.5%	kg&u	781.282
8703.50	00.16	- - Used, Of a cylinder capacity > 1,800 cc but =< 2000 cc	35%	Free	46.95%	17.5%	kg&u	781.282
8703.50	00.17	- - Used, Of a cylinder capacity > 2000 cc	35%	Free	120%	17.5%	kg&u	781.282
8703.60	00	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power						
8703.60	00.10	-- Of a cylinder capacity not exceeding 1600cc.	25%	Free	20%	17.5%	kg&u	781.283
8703.60	00.11	- - Of a cylinder capacity > 1,600 cc but =< 1800 cc	25%	Free	35%	17.5%	kg&u	781.283
8703.60	00.12	- - Of a cylinder capacity > 1,800 cc but =< 2000 cc	25%	Free	46.95%	17.5%	kg&u	781.283
8703.60	00.13	- - Of a cylinder capacity > 2000 cc	25%	Free	120%	17.5%	kg&u	781.283
8703.60	00.14	-- Used, Of a cylinder capacity not exceeding 1600cc.	25%	Free	20%	17.5%	kg&u	781.283
8703.60	00.15	- - Used,Of a cylinder capacity > 1,600 cc but =< 1800 cc	25%	Free	35%	17.5%	kg&u	781.283
8703.60	00.16	- - Used, Of a cylinder capacity > 1,800 cc but =< 2000 cc	25%	Free	46.95%	17.5%	kg&u	781.283
8703.60	00.17	- - Used, Of a cylinder capacity > 2000 cc	25%	Free	120%	17.5%	kg&u	781.283
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						
8703.70	00.10	-- Of a cylinder capacity not exceeding 1600cc.	25%	Free	20%	17.5%	kg&u	781.284
8703.70	00.11	- - Of a cylinder capacity > 1,600 cc but =< 1800 cc	25%	Free	35%	17.5%	kg&u	781.284
8703.70	00.12	- - Of a cylinder capacity > 1,800 cc but =< 2000 cc	25%	Free	46.95%	17.5%	kg&u	781.284
8703.70	00.13	- - Of a cylinder capacity > 2000 cc	25%	Free	120%	17.5%	kg&u	781.284
8703.70	00.14	-- Used, Of a cylinder capacity not exceeding 1600cc.	25%	Free	20%	17.5%	kg&u	781.284
8703.70	00.15	- - Used,Of a cylinder capacity > 1,600 cc but =< 1800 cc	25%	Free	35%	17.5%	kg&u	781.284
8703.70	00.16	- - Used, Of a cylinder capacity > 1,800 cc but =< 2000 cc	25%	Free	46.95%	17.5%	kg&u	781.284
8703.70	00.17	- - Used, Of a cylinder capacity > 2000 cc	25%	Free	120%	17.5%	kg&u	781.284
8703.80	00	- Other vehicles, with only electric motor for propulsion		Free				
8703.80	00.10	- - Other vehicles, with only electric motor for propulsion	10%	Free	0%	0%	kg&u	781.285
8703.80	00.11	- - Used, Other vehicles, with only electric motor for propulsion	10%	Free	0%	0%	kg&u	781.285

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
8703.90	00	- Other						
8703.90	00.10	- - FCEV (Fuel cell vehicles)	10%	Free	20%	17.5%	kg&u	781.29
8703.90	00.11	- - Used FCEV (Fuel cell vehicles)	10%	Free	20%	17.5%	kg&u	781.29
8703.90	00.12	- -Solar powered vehicles	45%	Free	20%	17.5%	kg&u	781.29
8703.90	00.13	- - Used Solar powered vehicles	45%	Free	20%	17.5%	kg&u	781.29
8703.90	00.14	- - LPG powered vehicles	25%	Free	20%	17.5%	kg&u	781.29
8703.90	00.15	- - Used LPG powered vehicles	25%	Free	20%	17.5%	kg&u	781.29
8703.90	00.16	- - CNG powered vehicles	25%	Free	20%	17.5%	kg&u	781.29
8703.90	00.17	- - Used CNG powered vehicles	25%	Free	20%	17.5%	kg&u	781.29
8703.90	00.90	- - Other	45%	Free	20%	17.5%	kg&u	781.29
87.04		**Motor vehicles for the transport of goods.**						
8704.10	00	- Dumpers designed for off-highway use	10%	Free		17.5%	kg&u	782.11
8704.20	00	- Other, with only 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	10.10	- - - g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	62.77%	17.5%	kg&u	782.191
8704.21	10.11	- - - g.v.w not exceeding 5 tonnes and Chg Val >$55,000	5%	Free	80.16%	17.5%	kg&u	782.191
8704.21	10.12	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	62.77%	17.5%	kg&u	782.191
8704.21	10.13	- - -Used, g.v.w not exceeding 5 tonnes and Chg Val >$55,000	5%	Free	80.16%	17.5%	kg&u	782.191
8704.21	90	- - - Other						
8704.21	90.10	- - - g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	62.77%	17.5%	kg&u	782.192
8704.21	90.11	- - - g.v.w not exceeding 5 tonnes and Chg Val >$55,000	10%	Free	80.16%	17.5%	kg&u	782.192
8704.21	90.12	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	62.77%	17.5%	kg&u	782.192
8704.21	90.13	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val >$55,000	10%	Free	80.16%	17.5%	kg&u	782.192

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
8704.22	00	- - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:						
8704.22	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.22	10.10	- - - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val =< $55,000	5%	Free	46.95%	17.5%	kg&u	782.193
8704.22	10.11	- - - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val >$55,000	5%	Free	64.35%	17.5%	kg&u	782.193
8704.22	10.12	- - - Used, g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val =< $55,000	5%	Free	46.95%	17.5%	kg&u	782.193
8704.22	10.13	- - - Used, g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val >$55,000	5%	Free	64.35%	17.5%	kg&u	782.193
8704.22	90	- - - Other						
8704.22	90.10	- - - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val =< $55,000	10%	Free	10%	17.5%	kg&u	782.194
8704.22	90.11	- - - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.194
8704.22	90.12	- - - Used, g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val =< $55,000	10%	Free	10%	17.5%	kg&u	782.194
8704.22	90.13	- - - Used, g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.194
8704.23	00	- - g.v.w exceeding 20 tonnes						
		- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.23	10.10	- - - g.v.w exceeding 20 tonnes, and Chg Val =< $55,000	5%	Free	10%	17.5%	kg&u	782.195
8704.23	10.11	- - - g.v.w exceeding 20 tonnes, and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.195
8704.23	10.12	- - - Used, g.v.w exceeding 20 tonnes, and Chg Val =< $55,000	5%	Free	10%	17.5%	kg&u	782.195
8704.23	10.13	- - - Used, g.v.w exceeding 20 tonnes, and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.195
8704.23	90	- - - Other						
8704.23	90.10	- - - g.v.w exceeding 20 tonnes, and Chg Val =< $55,000	10%	Free	10%	17.5%	kg&u	782.196
8704.23	90.11	- - - g.v.w exceeding 20 tonnes, and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.196
8704.23	90.12	- - - Used, g.v.w exceeding 20 tonnes, and Chg Val =< $55,000	10%	Free	10%	17.5%	kg&u	782.196
8704.23	90.13	- - - Used, g.v.w exceeding 20 tonnes, and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.196

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- Other, with only 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	10.10	- - - g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.197
8704.31	10.11	- - - g.v.w not exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.197
8704.31	10.12	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.197
8704.31	10.13	- - -Used, g.v.w not exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.197
8704.31	90	- - - Other						
8704.31	90.10	- - - g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.198
8704.31	90.11	- - - g.v.w not exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.198
8704.31	90.12	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.198
8704.31	90.13	- - -Used, g.v.w not exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.198
		- - g.v.w exceeding 5 tonnes:	10%	Free	10%	17.5%	kg&u	782.198
8704.32	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.32	10.10	- - - g.v.w exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.1991
8704.32	10.11	- - - g.v.w exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.1991
8704.32	10.12	- - - Used, g.v.w exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.1991
8704.32	10.13	- - -Used, g.v.w exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.1991
8704.32	90	- - - Other						
8704.32	90.10	- - - g.v.w exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.1992
8704.32	90.11	- - - g.v.w exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.1992
8704.32	90.12	- - - Used, g.v.w exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.1992
8704.32	90.13	- - -Used, g.v.w exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.1992

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :						
		-- g.v.w. not exceeding 5 tonnes:						
8704.41	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.41	10.10	- - - g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.19931
8704.41	10.11	- - - g.v.w not exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19931
8704.41	10.12	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.19931
8704.41	10.13	- - -Used, g.v.w not exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19931
8704.41	90	--- Other						
8704.41	90.10	- - - g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.19932
8704.41	90.11	- - - g.v.w not exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19932
8704.41	90.12	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.19932
8704.41	90.13	- - -Used, g.v.w not exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19932
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 Tonnes:						
8704.42	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.42	10.10	- - - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val =< $55,000	5%	Free	10%	17.5%	kg&u	782.19941
8704.42	10.11	- - - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19941
8704.42	10.12	- - - Used, g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val =< $55,000	5%	Free	10%	17.5%	kg&u	782.19941
8704.42	10.13	- - - Used, g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19941
8704.42	90	--- Other						
8704.42	90.10	- - - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val =< $55,000	10%	Free	10%	17.5%	kg&u	782.19942
8704.42	90.11	- - - g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19942
8704.42	90.12	- - - Used, g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val =< $55,000	10%	Free	10%	17.5%	kg&u	782.19942
8704.42	90.13	- - - Used, g.v.w exceeding 5 tonnes but not exceeding 20 tonnes, and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19942
		-- g.v.w. exceeding 20 tonnes:						
8704.43	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.43	10.10	- - - g.v.w exceeding 20 tonnes, and Chg Val =< $55,000	5%	Free	10%	17.5%	kg&u	782.19951
8704.43	10.11	- - - g.v.w exceeding 20 tonnes, and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19951
8704.43	10.12	- - - Used, g.v.w exceeding 20 tonnes, and Chg Val =< $55,000	5%	Free	10%	17.5%	kg&u	782.19951
8704.43	10.13	- - - Used, g.v.w exceeding 20 tonnes, and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19951
8704.43	90	--- Other						
8704.43	90.10	- - - g.v.w exceeding 20 tonnes, and Chg Val =< $55,000	10%	Free	10%	17.5%	kg&u	782.19952
8704.43	90.11	- - - g.v.w exceeding 20 tonnes, and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19952
8704.43	90.12	- - - Used, g.v.w exceeding 20 tonnes, and Chg Val =< $55,000	10%	Free	10%	17.5%	kg&u	782.19952
8704.43	90.13	- - - Used, g.v.w exceeding 20 tonnes, and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19952

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :						
		-- g.v.w. not exceeding 5 tonnes:						
8704.51	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.51	10.10	- - - g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.19961
8704.51	10.11	- - - g.v.w not exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19961
8704.51	10.12	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.19961
8704.51	10.13	- - -Used, g.v.w not exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19961
8704.51	90	--- Other						
8704.51	90.10	- - - g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.19962
8704.51	90.11	- - - g.v.w not exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19962
8704.51	90.12	- - - Used, g.v.w not exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.19962
8704.51	90.13	- - -Used, g.v.w not exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19962
		- - g.v.w exceeding 5 tonnes						
8704.52	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.52	10.10	- - - g.v.w exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.19971
8704.52	10.11	- - - g.v.w exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19971
8704.52	10.12	- - - Used, g.v.w exceeding 5 tonnes and Chg Val =<$55,000	5%	Free	10%	17.5%	kg&u	782.19971
8704.52	10.13	- - -Used, g.v.w exceeding 5 tonnes and Chg Val >$55,000	5%	Free	10%	17.5%	kg&u	782.19971
8704.52	90	--- Other						
8704.52	90.10	- - - g.v.w exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.19972
8704.52	90.11	- - - g.v.w exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19972
8704.52	90.12	- - - Used, g.v.w exceeding 5 tonnes and Chg Val =<$55,000	10%	Free	10%	17.5%	kg&u	782.19972
8704.52	90.13	- - -Used, g.v.w exceeding 5 tonnes and Chg Val >$55,000	10%	Free	10%	17.5%	kg&u	782.19972

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- Other with only electric motor for propulsion:						
8704.60	10	- - - Completely knocked down for assembly in plants approved for the purpose by the Competent Authority						
8704.60	10.10	- With only electric motor for propulsion	5%	Free	10%	17.5%	kg&u	782.19981
8704.60	10.11	- Used, With only electric motor for propulsion	5%	Free	10%	17.5%	kg&u	782.19981
8704.60	90	--- Other						
8704.60	90.10	- With only electric motor for propulsion	10%	Free	10%	17.5%	kg&u	782.19982
8704.60	90.11	-Used, With only electric motor for propulsion	10%	Free	10%	17.5%	kg&u	782.19982
8704.90	00	- Other						
8704.90	00.10	- - FCEV (Fuel cell vehicles) for the transport of goods	10%	Free	10%	17.5%	kg&u	782.1999
8704.90	00.11	- - Used FCEV (Fuel cell vehicles) for the transport of goods	10%	Free	10%	17.5%	kg&u	782.1999
8704.90	00.12	- - Solar powered vehicles for the transport of goods	10%	Free	10%	17.5%	kg&u	782.1999
8704.90	00.13	- - Used Solar powered vehicles for the transport of goods	10%	Free	10%	17.5%	kg&u	782.1999
8704.90	00.14	- - LPG powered vehicles for the transport of goods	10%	Free	10%	17.5%	kg&u	782.1999
8704.90	00.15	- - Used LPG powered vehicles for the transport of goods	10%	Free	10%	17.5%	kg&u	782.1999
8704.90	00.16	- - CNG powered vehicles for the transport of goods	10%	Free	10%	17.5%	kg&u	782.1999
8704.90	00.17	- - Used CNG powered vehicles for the transport of goods	10%	Free	10%	17.5%	kg&u	782.1999
		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	- Crane lorries	5%	Free		17.5%	kg&u	782.21
8705.20	00	- Mobile drilling derricks	5%	Free		17.5%	kg&u	782.23
8705.30	00	- Fire fighting vehicles	Free	Free		17.5%	kg&u	782.25
8705.40	00	- Concrete-mixer lorries	5%	Free		17.5%	kg&u	782.27
8705.90	00	- Other	5%	Free		17.5%	kg&u	782.29
8706.00		**Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.**						
8706.00	10	- - - For the assembly of coaches and buses	5%	Free		17.5%	kg&u	784.11
8706.00	20	- - - For the motor vehicles of heading 87.01, 87.04 or 87.05	5%	Free		17.5%	kg&u	784.12
8706.00	90	- - - Other	20%	Free		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	- For the vehicles of heading 87.03	5%	Free		17.5%	kg&u	784.21
		- Other:						
8707.90	10	- - - For coaches and bus bodies	5%	Free		17.5%	kg&u	784.251
8707.90	90	- - - Other	5%	Free		17.5%	kg&u	784.259
87.08		**Parts and accessories of the motor vehicles of headings 87.01 to 87.05.**						
8708.10	0	- Bumpers and parts thereof	30%	Free		17.5%	kg	784.31

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- Other parts and accessories of bodies (including cabs):						
8708.21	00	- - Safety seat belts	30%	Free		17.5%	kg	784.321
8708.22	00	-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter						
8708.22	10	--- For tractors	5%	Free		17.5%	kg	7843221
8708.22	90	--- Other	30%	Free		17.5%	kg	784.3222
8708.29	00	- - Other	20%	Free		17.5%	kg	784.329
		- Brakes and servo-brakes and parts thereof:						
		--- Mounted brake linings:						
8708.30	11	- - - - For tractors (mounted brake linings)	5%	Free		17.5%	kg	784.331
8708.30	19	- - - Other (mounted brake lining for other vehicles)	30%	Free		17.5%	kg	784.332
		--- Other:						
8708.30	91	- - - - For tractors	5%	Free		17.5%	kg	784.3331
8708.30	99	- - - - Other vehicles	30%	Free		17.5%	kg	784.3399
		- Gear boxes and parts thereof:						
8708.40	10	- - - For tractors	5%	Free		17.5%	kg	784.341
8708.40	90	- - - Other	30%	Free		17.5%	kg	784.349
		- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:						
8708.50	10	- - - For tractors	5%	Free		17.5%	kg	784.351
8708.50	90	- - - Other	30%	Free		17.5%	kg	784.359
		- Road wheels and parts and accessories thereof:						
8708.70	10	- - - For tractors	5%	Free		17.5%	kg	784.3911
8708.70	90	- - - Other	30%	Free		17.5%	kg	784.3919
		- Suspension systems and parts thereof (including shock-absorbers):						
8708.80	10	- - - For tractors	5%	Free		17.5%	kg	784.3921
8708.80	90	- - - Other	30%	Free		17.5%	kg	784.3929
		- Other parts and accessories:						
		- - Radiators and parts thereof:						
8708.91	10	- - - For tractors	5%	Free		17.5%	kg	784.3931
8708.91	90	- - - Other	30%	Free		17.5%	kg	784.3939
		- - Silencers (mufflers) and exhaust pipes; parts thereof:						
8708.92	10	- - - For tractors	5%	Free		17.5%	kg	784.3941
8708.92	90	- - - Other	30%	Free		17.5%	kg	784.3949
		- - Clutches and parts thereof:						
8708.93	10	- - - For tractors	5%	Free		17.5%	kg	784.3951
8708.93	90	- - - Other	30%	Free		17.5%	kg	784.3959

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- - Steering wheels, steering columns and steering boxes; parts thereof:						
8708.94	10	- - - For tractors	5%	Free		17.5%	kg	784.3961
8708.94	90	- - - Other	30%	Free		17.5%	kg	784.3969
8708.95	00	- - Safety airbags with inflator system; parts thereof	30%	Free		17.5%	kg	784.397
		- - Other:						
8708.99	30	- - - Compressed Natural Gas (CNG) systems	30%	Free		17.5%	kg	784.3992
8708.99	40	- - - Other, for tractors	5%	Free		17.5%	kg	784.3991
8708.99	90	- - - Other	30%	Free		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 type used on railway station platforms; parts of the foregoing vehicles.**						
		- Vehicles:						
8709.11	00	- - Electrical	5%	Free		17.5%	kg&u	774.14
8709.19	00	- - Other	5%	Free		17.5%	kg&u	774.15
8709.90	00	- Parts	5%	Free		17.5%	kg	774.19
8710.00	**00**	**Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.**	5%	Free		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.**						
		- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:						
8711.10	10	- - - For the transport of goods	5%	Free		17.5%	kg&u	785.111
8711.10	90	- - - Other	20%	Free		17.5%	kg&u	785.119
		- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:						
8711.20	10	- - - For the transport of goods	5%	Free		17.5%	kg&u	785.131
8711.20	90	- - - Other	20%	Free		17.5%	kg&u	785.139
		- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:						
8711.30	10	- - - For the transport of goods	5%	Free		17.5%	kg&u	785.151
8711.30	90	- - - Other	20%	Free		17.5%	kg&u	785.159
		- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:						

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
8711.40	10	- - - For the transport of goods	5%	Free		17.5%	kg&u	785.161
8711.40	90	- - - Other	20%	Free		17.5%	kg&u	785.169
		- With internal combustion piston engine of a cylinder capacity exceeding 800 cc:						
8711.50	10	- - - For the transport of goods	5%	Free		17.5%	kg&u	785.171
8711.50	90	- - - Other	20%	Free		17.5%	kg&u	785.179
		- With electric motor for propulsion:				17.5%		
8711.60	10	- - - For the transport of goods	5%	Free		17.5%	kg&u	785.1911
8711.60	90	- - - Other	20%	Free		17.5%	kg&u	785.1999
		- Other:				17.5%		
8711.90	10	- - - For the transport of goods	5%	Free		17.5%	kg&u	785.191
8711.90	90	- - - Other	20%	Free		17.5%	kg&u	785.199
87.12		**Bicycles and other cycles (including delivery tricycles), not motorised**						
8712.00	10	--- For the transport of goods	5%	Free		17.5%	kg&u	785.21
8712.00	90	- - - Other	20%	Free		17.5%	kg&u	785.29
87.13		**Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.**						
8713.10	00	- Not mechanically propelled	Free	Free		17.5%	kg&u	785.311
8713.90	00	- Other	Free	Free		17.5%	kg&u	785.319
87.14		**Parts and accessories of vehicles of headings 87.11 to 87.13.**						
8714.10	00	- Of motorcycles (including mopeds):	5%	Free		17.5%	kg	785.359
8714.20	00	- Of carriages for disabled persons	Free	Free		17.5%	kg	785.36
		- Other:				17.5%		
8714.91	00	- - Frames and forks, and parts thereof	5%	Free		17.5%	kg	785.371
8714.92	00	- - Wheel rims and spokes	5%	Free		17.5%	kg	785.372
8714.93	00	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%	Free		17.5%	kg	785.373
8714.94	00	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	Free		17.5%	kg	785.374
8714.95	00	- - Saddles	5%	Free		17.5%	kg&u	785.375
8714.96	00	- - Pedals and crank-gear, and parts thereof	5%	Free		17.5%	kg	785.376
8714.99	00	- - Other	5%	Free		17.5%	kg	785.379
8715.00	**00**	**Baby carriages and parts thereof.**	5%	Free		17.5%	kg	894.1
87.16		**Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.**						
8716.10	00	- Trailers and semi-trailers of the caravan type, for housing or camping	20%	Free		17.5%	kg&u	786.1
8716.20	00	- Self-loading or self-unloading trailers and semi- trailers for agricultural purposes	5%	Free		17.5%	kg&u	786.21

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	EXCISE TAX	VAT	UNIT	SITC REV 4
		- Other trailers and semi-trailers for the transport of goods:						
8716.31	00	- - Tanker trailers and tanker semi-trailers	5%	Free		17.5%	kg&u	786.22
8716.39	00	- - Other	5%	Free		17.5%	kg&u	786.29
8716.40	00	- Other trailers and semi-trailers	5%	Free		17.5%	kg&u	786.83
		- Other vehicles:						
8716.80	10	- - - Wheelbarrows	10%	Free		17.5%	kg&u	786.851
8716.80	90	- - - Other	5%	Free		17.5%	kg&u	786.859
		- Parts:						
8716.90	10	- - - Of wheelbarrows	10%	Free		17.5%	kg	786.891
8716.90	90	- - - Other	5%	Free		17.5%	kg	786.899

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Note.

1. - For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

   The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8801.00		**Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.**	20%	Free		kg&u	792.84
88.02		**Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.**					
		- Helicopters:					
8802.11	00	- - Of an unladen weight not exceeding 2,000 kg	5%	Free	17.5%	kg&u	792.11
8802.12	00	- - Of an unladen weight exceeding 2,000 kg	5%	Free	17.5%	kg&u	792.15
8802.20	00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	Free	17.5%	kg&u	792.2
8802.30	00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	Free	17.5%	kg&u	792.3
8802.40	00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5%	Free	17.5%	kg&u	792.4
8802.60	00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	5%	Free	17.5%	kg&u	792.5
88.03		**[Deleted]**					
8804.00		**Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.**	5%	Free	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	- Aircraft launching gear and parts thereof; deck- arrestor or similar gear and parts thereof	5%	Free	17.5%	kg	792.831
		- Ground flying trainers and parts thereof:					
8805.21	00	- - Air combat simulators and parts thereof	5%	Free	17.5%	kg	792.833
8805.29	00	- - Other	5%	Free	17.5%	kg	792.839
88.06	00	**Unmanned aircraft.**					
8806.10	00	- Designed for the carriage of passengers	5%	5%	17.5%	kg	792.51
		- Other, for remote-controlled flight only :	5%	5%	17.5%		
8806.21	00	-- With maximum take-off weight not more than 250 g	5%	5%	17.5%	kg	792.52
8806.22	00	-- With maximum take-off weight more than 250 g but not more than 7 kg	5%	5%	17.5%	kg	792.53
8806.23	00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	5%	5%	17.5%	kg	792.54
8806.24	00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	5%	5%	17.5%	kg	792.55
8806.29	00	-- Other	5%	5%	17.5%	kg	792.59

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Other :					
8806.91	00	-- With maximum take-off weight not more than 250 g	5%	5%	17.5%	kg	792.61
8806.92	00	-- With maximum take-off weight more than 250 g but not more than 7 kg	5%	5%	17.5%	kg	792.62
8806.93	00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	5%	5%	17.5%	kg	792.63
8806.94	00	-- With maximum take-off weight more than 25 kg but not more than150 kg	5%	5%	17.5%	kg	792.64
8806.99	00	-- Other	5%	5%	17.5%	kg	792.69
88.07	00	**Parts of goods of heading 88.01, 88.02 or 88.06.**	5%	5%	17.5%		
8807.10	00	- Propellers and rotors and parts thereof	5%	5%	17.5%	kg	792.91
8807.20	00	- Under-carriages and parts thereof	5%	5%	17.5%	kg	792.93
8807.30	00	- Other parts of aeroplane**s**, helicopters or unmanned aircraft	5%	5%	17.5%	kg	792.96
8807.90	00	- Other	5%	5%	17.5%	kg	792.97

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	EPA	VAT	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.**					
		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:					
8901.10	10	- - - Vessels exceeding 708 cubic metres	5%	Free	17.5%	kg&u	793.281
8901.10	90	- - - Other	5%	Free	17.5%	kg&u	793.289
		- Tankers:					
8901.20	10	- - - Vessels exceeding 708 cubic metres	5%	Free	17.5%	kg&u	793.221
8901.20	90	- - - Other	5%	Free	17.5%	kg&u	793.229
		- Refrigerated vessels, other than those of subheading 8901.20:					
8901.30	10	- - Vessels exceeding 708 cubic metres	5%	Free	17.5%	kg&u	793.261
8901.30	90	- - - - Other	5%	Free	17.5%	kg&u	793.269
		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:					
8901.90	10	- - - Vessels exceeding 708 cubic metres	5%	Free	17.5%	kg&u	793.271
8901.90	90	- - - Other	5%	Free	17.5%	kg&u	793.279
89.02		**Fishing vessels; factory ships and other vessels for processing or preserving fishery products.**					
8902.00	40	- - - Trawlers of any size	Free	Free	17.5%	kg&u	793.242
8902.00	50	- - - Vessels exceeding 708 cubic metres, other than trawlers	Free	Free	17.5%	kg&u	793.241
8902.00	80	- - - Other fishing vessels	Free	Free	17.5%	kg&u	793.243
8902.00	90	- - - Other	Free	Free	17.5%	kg&u	793.249
89.03		**Yachts and other vessels for pleasure or sports; rowing boats and canoes.**					
		- Inflatable (including rigid hull inflatable) boats :					
8903.11	00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	20%	8703%	17.5%	kg	793.111
8903.12	00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	20%	20%	17.5%	kg	793.112
8903.19	00	-- Other	20%	20%	17.5%	kg	793.119
		- Sailboats, other than inflatable, with or without auxiliary motor :					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
8903.21	00	-- Of a length not exceeding 7.5 m	20%	20%	17.5%	kg	793.121
8903.22	00	-- Of a length exceeding 7.5 m but not exceeding 24 m	20%	20%	17.5%	kg	793.122
8903.23	00	-- Of a length exceeding 24 m	20%	20%	17.5%	kg	793.123
		- Motorboats, other than inflatable, not including outboard motorboats :					
8903.31	00	-- Of a length not exceeding 7.5 m	20%	20%	17.5%	kg	793.1911
8903.32	00	-- Of a length exceeding 7.5 m but not exceeding 24 m	20%	20%	17.5%	kg	793.1912
8903.33	00	-- Of a length exceeding 24 m	20%	20%	17.5%	kg	793.1913
		- Other :					
8903.93	00	-- Of a length not exceeding 7.5 m	20%	20%	17.5%	kg	793.193
8903.99	00	- - Other	20%	Free	17.5%	kg	793.199
8904.00	00	**Tugs and pusher craft.**	5%	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	- Dredgers	Free	Free	17.5%	kg&u	793.51
8905.20	00	- Floating or submersible drilling or production platforms	Free	Free	17.5%	kg&u	793.55
		- Other:					
8905.90	10	- - - House-boats	5%	Free	17.5%	kg&u	793.591
8905.90	90	- - - Other	Free	Free	17.5%	kg&u	793.599
89.06		**Other vessels, including warships and lifeboats other than rowing boats.**					
8906.10	00	- Warships	5%	Free	17.5%	kg&u	793.292
8906.90	00	- Other	5%	Free	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	- Inflatable rafts	5%	Free	17.5%	kg&u	793.91
		- Other:					
8907.90	10	- - - Buoys and beacons	Free	Free	17.5%	kg&u	793.991
8907.90	90	- - - Other	5%	Free	17.5%	kg&u	793.999
8908.00	00	**Vessels and other floating structures for breaking up.**	Free	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); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

   (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

sensitized 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 for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading

90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

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, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Additional CARICOM Guideline

1 Heading 90.06 does not cover digital cameras (85.25).

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- Optical fibres, optical fibre bundles and cables	5%	Free	17.5%	kg	884.191
9001.20	00	- Sheets and plates of polarising material	5%	Free	17.5%	kg	884.192
9001.30	00	- Contact lenses	Free	Free	17.5%	kg&u	884.11
9001.40	00	- Spectacle lenses of glass	Free	Free	17.5%	kg&u	884.15
9001.50	00	- Spectacle lenses of other materials	Free	Free	17.5%	kg&u	884.17
		- Other:					
9001.90	10	- - - Colour filters for cameras	20%	20%	17.5%	kg&u	884.193
9001.90	90	- - - Other	5%	Free	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	- - For cameras, projectors or photographic enlargers or reducers	20%	Free	17.5%	kg	884.31
9002.19	00	- - Other	5%	Free	17.5%	kg	884.32
		- Filters:			17.5%		
9002.20	10	- - - For photographic or cinematographic apparatus (including projectors)	5%	Free	17.5%	kg	884.331
9002.20	90	- - - Other	5%	Free	17.5%	kg	884.339
		- Other:			17.5%		
9002.90	10	- - - For photographic or cinematographic apparatus (including projectors)	5%	Free	17.5%	kg	884.391
9002.90	90	- - Other	5%	Free	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	- - Of plastic	5%	Free	17.5%	kg&u	884.211
9003.19	00	- - Of other materials	5%	Free	17.5%	kg&u	884.219
9003.90	00	- Parts	5%	Free	17.5%	kg	884.22
90.04		**Spectacles, goggles and the like, corrective, protective or other.**					
9004.10	00	- Sunglasses	20%	Free	17.5%	kg&u	884.231
9004.90	00	- Other	20%	Free	17.5%	kg&u	884.239

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- Binoculars	5%	Free	17.5%	kg&u	871.11
		- Other instruments:					
9005.80	10	- - - Refracting telescopes (monoculars)	5%	Free	17.5%	kg&u	871.151
9005.80	90	- - - Other	5%	Free	17.5%	kg&u	871.159
9005.90	00	- Parts and accessories (including mountings):					
9005.90	10	- - - For refracting telescopes (binoculars and monoculars)	5%	Free	17.5%	kg	871.191
9005.90	90	- - - Other	5%	Free	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	- 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%	Free	17.5%	kg&u	881.113
9006.40	00	- Instant print cameras	25%	Free	17.5%	kg&u	881.114
		- Other cameras:			17.5%		
9006.53	00	- - for roll film of a width of 35 mm	25%	Free	17.5%	kg&u	881.115
9006.59	00	- - Other	25%	Free	17.5%	kg&u	881.119
		- Photographic flashlight apparatus and flashbulbs:					
9006.61	00	- - Discharge lamp (“electronic”) flashlight apparatus	20%	Free	17.5%	kg&u	881.131
9006.69	00	- - Other	20%	Free	17.5%	kg&u	881.139
		- Parts and accessories:					
9006.91	00	- - For cameras	20%	Free	17.5%	kg	881.14
9006.99	00	- - Other	20%	Free	17.5%	kg	881.15
90.07		**Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.**					
9007.10	00	- Cameras	20%	Free	17.5%	kg&u	881.21
		- Projectors:					
9007.20	10	- - - For film of less than 16 mm width or for double 8 mm film	20%	20%	17.5%	kg&u	881.221
9007.20	90	- - - Other	20%	20%	17.5%	kg&u	881.229
		- Parts and accessories:					
9007.91	00	- - For cameras	20%	Free	17.5%	kg	881.23
9007.92	00	- - For projectors	20%	Free	17.5%	kg	881.24

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
90.08		**Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.**					
		- Projectors, enlargers and reducers:					
9008.50	10	- - - Photographic enlargers and reducers	20%	20%	17.5%	kg&u	881.323
9008.50	20	- - - Slide projectors	5%	Free	17.5%	kg&u	881.321
9008.50	30	- - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	5%	Free	17.5%	kg&u	881.322
9008.50	90	- - - Other	5%	Free	17.5%	kg&u	881.329
		- Parts and accessories:					
9008.90	10	- - - Of photographic enlargers and reducers	20%	20%	17.5%	kg	881.341
9008.90	90	- - - Other	5%	Free	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	- Apparatus and equipment for automatically developing photographic (including cinemato- graphic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	20%	Free	17.5%	kg&u	881.351
9010.50	00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	Free	17.5%	kg&u	881.355
9010.60	00	- Projection screens	20%	Free	17.5%	kg&u	881.356
9010.90	00	- Parts and accessories	20%	Free	17.5%	kg	881.36
90.11		**Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.**					
9011.10	00	- Stereoscopic microscopes	5%	Free	17.5%	kg&u	871.41
9011.20	00	- Other microscopes, for photomicrography, cine-photomicrography or microprojection	5%	Free	17.5%	kg&u	871.43
9011.80	00	- Other microscopes	5%	Free	17.5%	kg&u	871.45
9011.90	00	- Parts and accessories	5%	Free	17.5%	kg	871.49
90.12		**Microscopes other than optical microscopes; diffraction apparatus.**					
9012.10	00	- Microscopes other than optical microscopes; diffraction apparatus	5%	Free	17.5%	kg&u	871.31
9012.90	00	- Parts and accessories	5%	Free	17.5%	kg	871.39

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
90.13		**Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.**					
9013.10	00	- 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%	Free	17.5%	kg&u	871.91
9013.20	00	- Lasers, other than laser diodes	5%	Free	17.5%	kg&u	871.92
9013.80	00	- Other devices, appliances and instruments	5%	Free	17.5%	kg&u	871.93
9013.90	00	- Parts and accessories	5%	Free	17.5%	kg	871.99
90.14		**Direction finding compasses; other navigational instruments and appliances.**					
9014.10	00	- Direction finding compasses	5%	Free	17.5%	kg&u	874/111
9014.20	00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	Free	17.5%	kg&u	874.112
9014.80	00	- Other instruments and appliances	5%	Free	17.5%	kg	874.119
9014.90	00	- Parts and accessories	5%	Free	17.5%	kg	874.12
90.15		**Surveying (including photogrammetrical sur- veying), hydrographic, oceanographic, hydrologi- cal, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.**					
9015.10	00	- Rangefinders	5%	Free	17.5%	kg&u	874.131
9015.20	00	- Theodolites and tachymeters (tacheometers)	5%	Free	17.5%	kg&u	874.132
9015.30	00	- Levels	5%	Free	17.5%	kg&u	874.133
9015.40	00	- Photogrammetrical surveying instruments and appliances	5%	Free	17.5%	kg	874.134
9015.80	00	- Other instruments and appliances	5%	Free	17.5%	kg&u	874.139
9015.90	00	- Parts and accessories	5%	Free	17.5%	kg	874.14
9016.00	**00**	**Balances of a sensitivity of 5 cg or better, with or without weights.**	5%	Free	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	- Drafting tables and machines, whether or not automatic	5%	Free	17.5%	kg&u	874.221
9017.20	00	- Other drawing, marking-out or mathematical calculating instruments	5%	Free	17.5%	kg&u	874.229
9017.30	00	- Micrometers, calipers and gauges	5%	Free	17.5%	kg&u	874.231

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9017.80	00	- Other instruments	5%	Free	17.5%	kg&u	874.239
9017.90	00	- Parts and accessories	5%	Free	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	- - Electro-cardiographs	10%	Free	17.5%	kg&u	774.11
9018.12	00	- - Ultrasonic scanning apparatus	10%	Free	17.5%	kg&u	774.121
9018.13	00	- - Magnetic resonance imaging apparatus	10%	Free	17.5%	kg&u	774.122
9018.14	00	- - Scintigraphic apparatus	10%	Free	17.5%	kg&u	774.123
9018.19	00	- - Other	10%	Free	17.5%	kg&u	774.129
9018.20	00	- Ultra-violet or infra-red ray apparatus	10%	Free	17.5%	kg	774.13
		- Syringes, needles, catheters, cannulae and the like:					
9018.31	00	- - Syringes, with or without needles	10%	Free	17.5%	kg&u	872.211
9018.32	00	- - Tubular metal needles and needles for sutures	10%	Free	17.5%	kg	872.212
9018.39	00	- - Other	10%	Free	17.5%	kg&u	872.219
		- Other instruments and appliances, used in dental sciences:					
9018.41	00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	10%	Free	17.5%	kg&u	872.11
9018.49	00	- - Other	10%	Free	17.5%	kg&u	872.19
9018.50	00	- Other ophthalmic instruments and appliances	10%	Free	17.5%	kg	872.25
9018.90	00	- Other instruments and appliances	10%	Free	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	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	Free	17.5%	kg	872.31
9019.20	00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	Free	17.5%	kg	872.33
9020.00	**00**	**Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.**	10%	Free	17.5%	kg	872.35

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- Orthopaedic or fracture appliances	Free	Free	17.5%	kg	889.63
		- Artificial teeth and dental fittings:					
9021.21	00	- - Artificial teeth	10%	See table	17.5%	kg	899.651
9021.29	00	- - Other	10%	Free	17.5%	kg	899.659
		- Other artificial parts of the body:					
9021.31	00	- - Artificial joints	Free	Free	17.5%	kg	899.661
9021.39	00	- - Other	Free	Free	17.5%	kg	899.669
9021.40	00	- Hearing aids, excluding parts and accessories	Free	Free	17.5%	kg&u	899.61
9021.50	00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	Free	17.5%	kg&u	899.67
9021.90	00	- Other	Free	Free	17.5%	kg	899.69
90.22		**Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.**					
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:					
9022.12	00	- - Computed tomography apparatus	10%	Free	17.5%	kg&u	774.211
9022.13	00	- - Other, for dental uses	10%	Free	17.5%	kg&u	774.212
9022.14	00	- - Other, for medical, surgical or veterinary uses	10%	Free	17.5%	kg&u	774.213
9022.19	00	- - For other uses	10%	Free	17.5%	kg&u	774.219
		- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:					
9022.21	00	- - For medical, surgical, dental or veterinary uses	10%	Free	17.5%	kg&u	774.221
9022.29	00	- - For other uses	10%	Free	17.5%	kg&u	774.229
9022.30	00	- X-ray tubes	10%	Free	17.5%	kg&u	774.23
9022.90	00	- Other, including parts and accessories	10%	Free	17.5%	kg	774.29

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9023.00	**00**	**Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.**	10%	Free	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	- Machines and appliances for testing metals	5%	Free	17.5%	kg&u	874.531
9024.80	00	- Other machines and appliances	5%	Free	17.5%	kg&u	874.539
9024.90	00	- Parts and accessories	5%	Free	17.5%	kg&u	874.54
90.25		**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrome- ters and psychrometers, recording or not, and any combination of these instruments.**					
		- Thermometers and pyrometers, not combined with other instruments:					
9025.11	00	- - Liquid-filled, for direct reading	5%	Free	17.5%	kg&u	874.551
9025.19	00	- - Other	5%	Free	17.5%	kg&u	874.552
		- Other instruments:			17.5%		
9025.80	10	- - - Barometers, not combined with other instruments	5%	Free	17.5%	kg&u	874.553
9025.80	90	- - - Other	5%	Free	17.5%	kg&u	874.559
9025.90	00	- Parts and accessories	5%	Free	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	- For measuring or checking the flow or level of liquids	5%	Free	17.5%	kg&u	874.31
9026.20	00	- For measuring or checking pressure	5%	Free	17.5%	kg&u	874.35
9026.80	00	- Other instruments or apparatus	5%	Free	17.5%	kg&u	874.37
9026.90	00	- Parts and accessories	5%	Free	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.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9027.10	00	- Gas or smoke analysis apparatus	5%	Free	17.5%	kg&u	874.41
9027.20	00	- Chromatographs and electrophoresis instruments	5%	Free	17.5%	kg&u	874.42
9027.30	00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	Free	17.5%	kg&u	874.43
9027.50	00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	5%	Free	17.5%	kg&u	874.45
		- Other instruments and apparatus:					
9027.81	00	-- Mass spectrometers	5%	Free	17.5%	kg&u	874.461
9027.89	00	-- Other	5%	Free	17.5%	kg&u	874.469
9027.90	00	- Microtomes; parts and accessories	5%	Free	17.5%	kg	874.49
90.28		**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**					
9028.10	00	- Gas meters	5%	Free	17.5%	kg&u	873.11
9028.20	00	- Liquid meters	5%	Free	17.5%	kg&u	873.13
9028.30	00	- Electricity meters	5%	Free	17.5%	kg&u	873.15
9028.90	00	- Parts and accessories	5%	Free	17.5%	kg	873.19
90.29		**Revolution counters, production counters, taximeters, milometers, 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, milometers, pedometers and the like	5%	Free	17.5%	kg&u	873.21
9029.20	00	- Speed indicators and tachometers; stroboscopes	5%	Free	17.5%	kg&u	873.25
9029.90	00	- Parts and accessories	5%	Free	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	- Instruments and apparatus for measuring or detecting ionizing radiations	5%	Free	17.5%	kg&u	874.71
9030.20	00	- Oscilloscopes and oscillographs	5%	Free	17.5%	kg&u	874.73
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :					
9030.31	00	- - Multimeters, without a recording device	5%	Free	17.5%	kg&u	874.751
9030.32	00	- - Multimeters with a recording device	5%	5%	17.5%	kg&u	874.783
9030.33	00	- - Other, without a recording device	5%	5%	17.5%	kg&u	874.759
9030.39	00	- - Other, with a recording device	5%	Free	17.5%	kg&u	874.784

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9030.40	00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5%	Free	17.5%	kg&u	874.77
		- Other instruments and apparatus:					
9030.82	00	- - For measuring or checking semiconductor wafers or devices (including integrated circuits)	5%	Free	17.5%	kg&u	874.781
9030.84	00	- - Other, with a recording device	5%	5%	17.5%	kg&u	874.782
9030.89	00	- - Other	5%	Free	17.5%	kg&u	874.789
9030.90	00	- Parts and accessories	5%	Free	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	- Machines for balancing mechanical parts	5%	Free	17.5%	kg&u	874.251
9031.20	00	- Test benches	5%	Free	17.5%	kg&u	874.252
		- Other optical instruments and appliances:			17.5%		
9031.41	00	- - For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	5%	Free	17.5%	kg&u	874.254
9031.49	00	- - Other	5%	Free	17.5%	kg&u	874.255
9031.80	00	- Other instruments, appliances and machines	5%	Free	17.5%	kg&u	874.259
9031.90	00	- Parts and accessories	5%	Free	17.5%	kg	874.26
90.32		**Automatic regulating or controlling instruments and apparatus.**					
9032.10	00	- Thermostats	5%	Free	17.5%	kg&u	874.61
9032.20	00	- Manostats	5%	Free	17.5%	kg&u	874.63
		- Other instruments and apparatus:					
9032.81	00	- - Hydraulic or pneumatic	5%	Free	17.5%	kg&u	874.651
9032.89	00	- - Other	5%	Free	17.5%	kg&u	874.659
9032.90	00	- Parts and accessories	5%	Free	17.5%	kg	874.69
9033.00	00	**Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.**	5%	Free	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	EPA	VAT	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	- - With mechanical display only	50%	See table	17.5%	kg&u	885.311
9101.19	00	- - Other	50%	See table	17.5%	kg&u	885.319
		- Other wrist-watches, whether or not incorporating a stop-watch facility:					
9101.21	00	- - With automatic winding	50%	See table	17.5%	kg&u	885.321
9101.29	00	- - Other	50%	See table	17.5%	kg&u	885.329
		- Other:					
9101.91	00	- - Electrically operated	50%	See table	17.5%	kg&u	885.391
9101.99	00	- - Other	50%	See table	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	- - With mechanical display only	50%	See table	17.5%	kg&u	885.411
9102.12	00	- - With opto-electronic display only	50%	See table	17.5%	kg&u	885.412
9102.19	00	- - Other	50%	See table	17.5%	kg&u	885.419
		- Other wrist-watches, whether or not incorporating a stop-watch facility:					
9102.21	00	- - With automatic winding	50%	See table	17.5%	kg&u	885.421
9102.29	00	- - Other	50%	See table	17.5%	kg&u	885.429
		- Other:					
9102.91	00	- - Electrically operated	50%	See table	17.5%	kg&u	885.491
9102.99	00	- - Other	50%	See table	17.5%	kg&u	885.499
91.03		**Clocks with watch movements, excluding clocks of heading 91.04.**					
9103.10	00	- Electrically operated	50%	See table	17.5%	kg&u	885.72
9103.90	00	- Other	50%	See table	17.5%	kg&u	885.73
9104.00		**Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.**	50%	See table	17.5%	kg&u	885.71
91.05		**Other clocks.**					
		- Alarm clocks:					
9105.11	00	- - Electrically operated	50%	See table	17.5%	kg&u	885.74
9105.19	00	- - Other	50%	See table	17.5%	kg&u	885.75

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Wall clocks:					
9105.21	00	- - Electrically operated	50%	See table	17.5%	kg&u	885.76
9105.29	00	- - Other	50%	See table	17.5%	kg&u	885.77
		- Other:					
9105.91	00	- - Electrically operated	50%	See table	17.5%	kg&u	885.78
9105.99	00	- - Other	50%	See table	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	- Time-registers; time-recorders	5%	Free	17.5%	kg&u	885.941
9106.90	00	- Other	5%	Free	17.5%	kg&u	885.949
9107.00	00	**Time switches with clock or watch movement or with synchronous motor.**	5%	Free	17.5%	kg&u	885.95
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.	40%	See table	17.5%	kg&u	885.511
9108.12	00	- - With opto-electronic display only	40%	See table	17.5%	kg&u	885.512
9108.19	00	- - Other	40%	See table	17.5%	kg&u	885.519
9108.20	00	- With automatic winding	40%	See table	17.5%	kg&u	885.521
9108.90	00	- Other	40%	See table	17.5%	kg&u	885.529
91.09		**Clock movements, complete and assembled.**					
9109.10	00	- Electrically operated	5%	Free	17.5%	kg&u	885.963
9109.90	00	- Other	5%	Free	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	- - Complete movements, unassembled or partly assembled (movement sets)	30%	Free	17.5%	kg&u	885.981
9110.12	00	- - Incomplete movements, assembled	30%	Free	17.5%	kg	885.982
9110.19	00	- - Rough movements	30%	Free	17.5%	kg	885.983
9110.90	00	- Other	5%	Free	17.5%	kg	885.989
91.11		**Watch cases and parts thereof**					
9111.10	00	- Cases of precious metal or of metal clad with precious metal	5%	Free	17.5%	kg&u	885.911
9111.20	00	- Cases of base metal, whether or not gold-or silver- plated	5%	Free	17.5%	kg&u	885.912

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9111.80	00	- Other cases	5%	Free	17.5%	kg&u	885.913
9111.90	00	- Parts	5%	Free	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	- Cases	5%	Free	17.5%	kg&u	885.974
9112.90	00	- Parts	5%	Free	17.5%	kg	885.973
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	60%	Free	17.5%	kg	885.921
9113.20	00	- Of base metal, whether or not gold-or silver-plated	20%	Free	17.5%	kg	885.922
9113.90	00	- Other	20%	Free	17.5%	kg	885.93
91.14		**Other clock or watch parts.**					
9114.30	00	- Dials	5%	Free	17.5%	kg	885.993
9114.40	00	- Plates and bridges	5%	Free	17.5%	kg	885.994
		- Other:					
9114.90	10	- - Clock parts	5%	Free	17.5%	kg	885.995
9114.90	90	- - Watch parts	5%	Free	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	EPA	VAT	UNIT	SITC REV 4
92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**					
9201.10	00	- Upright pianos	10%	Free	17.5%	kg&u	898.131
9201.20	00	- Grand pianos	10%	Free	17.5%	kg&u	898.132
9201.90	00	- Other	10%	Free	17.5%	kg&u	898.139
92.02		**Other string musical instruments (for example, guitars, violins, harps).**					
9202.10	00	- Played with a bow	10%	Free	17.5%	kg&u	898.151
9202.90	00	- Other	10%	Free	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	- Brass-wind instruments.	10%	Free	17.5%	kg&u	898.231.
		- Other:					
9205.90	10	- - - Harmoniums	10%	Free	17.5%	kg&u	898.232
9205.90	20	- - - Mouth organs	10%	Free	17.5%	kg&u	898.233
9205.90	90	- - - Other	10%	Free	17.5%	kg&u	898.239
92.06		**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).**					
9206.00	10	- - - Steel band instruments	20%	20%	17.5%	kg&u	898.241
9206.00	90	- - - Other	10%	Free	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	- Keyboard instruments, other than accordions	10%	Free	17.5%	kg&u	898.25
9207.90	00	- Other	10%	Free	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 kinds; whistles, call horns and other mouth-blown sound signalling instruments.**					
9208.10	00	- Musical boxes	10%	Free	17.5%	kg&u	898.291

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9208.90	00	- Other	10%	Free	17.5%	kg&u	898.299
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	- Musical instrument strings	10%	Free	17.5%	kg&u	898.93
		- Other:					
9209.91	00	- - Parts and accessories for pianos	10%	Free	17.5%	kg	898.94
9209.92	00	- - Parts and accessories for the musical instruments of heading 92.02	10%	Free	17.5%	kg	898.95
9209.94	00	- - Parts and accessories for the musical instruments of heading 92.07	10%	Free	17.5%	kg	898.97
9209.99	00	- - Other	10%	Free	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) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Armoured fighting vehicles (heading 87.10);

   (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

   (e) Bows, arrows, fencing foils or toys (Chapter 95); or

   (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
93.01		**Military weapons, other than revolvers, pistols and the arms of heading 93.07.**					
9301.10	00	- Artillery weapons (for example, guns, howitzers and mortars)	20%	20%	17.5%	kg&u	891.124
9301.20	00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	20%	17.5%	kg&u	891.121
9301.90	00	- Other	20%	20%	17.5%	kg&u	891.129
9302.00		**Revolvers and pistols, other than those of heading 93.03 or 93.04.**	70%	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	- Muzzle-loading firearms	70%	70%	17.5%	kg&u	891.311
9303.20	00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	70%	70%	17.5%	kg&u	891.312
9303.30	00	- Other sporting, hunting or target-shooting rifles	70%	70%	17.5%	kg&u	891.313
9303.90	00	- Other:				kg&u	
9303.90	10	- - - Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	Free	17.5%	kg&u	891.314
9303.90	90	- - - Other	70%	70%	17.5%	kg&u	891.319
9304.00	**00**	**Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.**	70%	70%	17.5%	kg&u	891.39
93.05		**Parts and accessories of articles of headings 93.01 to 93.04.**					
9305.10	00	- Of revolvers or pistols	70%	70%	17.5%	kg	891.91
9305.20	00	- Of shotguns or rifles of heading 93.03	70%	70%	17.5%	kg	891.95
		- Other:					
9305.91	00	- - Of military weapons of heading 93.01	70%	70%	17.5%	kg	891.991
9305.99	00	- - Other	70%	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	- - Cartridges	20%	20%	17.5%	kg	891.22

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- - Other:					
9306.29	10	- - - Parts	5%	5%	17.5%	kg	891.231
9306.29	90	- - - Other	20%	20%	17.5%	kg	891.239
		- Other cartridges and parts thereof:					
9306.30	10	- - - Cartridges for riveting or similar tools or for captive-bolt humane killers	5%	5%	17.5%	kg	891.242
9306.30	20	- - - Parts of the cartridges of subheading 9306.30.10	5%	5%	17.5%	kg	891.241
9306.30	90	- - - Other	20%	20%	17.5%	kg	891.249
9306.90	00	- Other	20%	20%	17.5%	kg	891.29
9307.00	**00**	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**	20%	20%	17.5%	kg	891.13

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINAIRES 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 light sources and parts thereof ;

   (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 luminaires and 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 lighting

strings) 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.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	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	- Seats of a kind used for aircraft	20%	Free	17.5%	kg&u	821.11
		- Seats of a kind used for motor vehicles:					
9401.20	10	- - - Seats of a kind used for motor vehicles as a child restraint	5%	Free	17.5%	kg&u	821.121
9401.20	90	- - - Other seats of a kind used for motor vehicles	20%	20%	17.5%	kg&u	821.129
		- Swivel seats with variable height adjustment:					
9401.31	00	-- Of wood	20%	See table	17.5%	kg&u	821.141
9401.39	00	-- Other	20%	See table	17.5%	kg&u	821.149
		- Seats other than garden seats or camping equipment, convertible into beds:					
9401.41	00	-- Of wood	20%	See table	17.5%	kg&u	821.151
9401.49	00	-- Other	20%	See table	17.5%	kg&u	821.151
		- Seats of cane, osier, bamboo or similar materials:					
9401.52	00	- - Of bamboo	20%	20%	17.5%	kg&u	821.133
9401.53	00	- - Of rattan	20%	20%	17.5%	kg&u	821.134
9401.59	00	- - Other	20%	20%	17.5%	kg&u	821.139
		- Other seats, with wooden frames:					
9401.61	00	- - Upholstered					
9401.61	00.10	- - - Upholstered high chair and booster seats	20%	20%	17.5%	kg&u	821.161
9401.61	00.90	- - - Other upholstered	20%	20%	17.5%	kg&u	821.161
9401.69	00	- - Other					
9401.69	00.10	- - - Other high chair and booster seats	20%	20%	17.5%	kg&u	821.169
9401.69	00.90	- - Other	20%	20%	17.5%	kg&u	821.169
		- Other seats, with metal frames:					
9401.71	00	- - - Upholstered (excl high chairs , booster seats)	20%	20%	17.5%	kg&u	821.171
9401.79	00	- - - Other	20%	20%	17.5%	kg&u	821.179
9401.80	00	- Other seats					
9401.80	00.10	- - - Other seats (excl high chairs , booster seats)	20%	20%	17.5%	kg&u	821.18
9401.80	00.90	- - -Other seats n.e.s	20%	20%	17.5%	kg&u	821.18
		- Parts:	20%	20%	17.5%	kg&u	821.18
9401.91	00	-- Of wood	20%	20%	17.5%	kg	821.191
9401.99	00	-- Other	20%	20%	17.5%	kg	821.199
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	- Dentists', barbers' or similar chairs and parts thereof	10%	Free	17.5%	kg	872.41
9402.90	00	- Other	10%	Free	17.5%	kg	872.49
94.03		**Other furniture and parts thereof.**					
9403.10	00	- Metal furniture of a kind used in offices	10%	Free	17.5%	kg	821.31
		- Other metal furniture:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9403.20	10	- - - Of a kind used in schools, churches and laboratories	20%	20%	17.5%	kg	821.391
9403.20	90	- - - Other	20%	20%	17.5%	kg	821.399
9403.30	00	- Wooden furniture of a kind used in offices	10%	10%	17.5%	kg&u	821.51
9403.40	00	- Wooden furniture of a kind used in the kitchen	20%	20%	17.5%	kg&u	821.53
9403.50	00	- Wooden furniture of a kind used in the bedroom	20%	20%	17.5%	kg&u	821.55
		- Other wooden furniture:					
9403.60	10	- - - Of a kind used in schools, churches and laboratories	20%	20%	17.5%	kg&u	821.591
9403.60	90	- - - Other					
9403.60	90.10	- - - Other furniture (excluding playpens, changing tables, and checkout counters)	20%	20%	17.5%	kg&u	821.599
9403.60	90.90	- - - Other	20%	20%	17.5%	kg&u	821.599
		- Furniture of plastics:					
9403.70	10	- - - Of a kind used in offices	10%	Free	17.5%	kg	821.711
9403.70	20	- - - Of a kind used in schools, churches and laboratories	20%	20%	17.5%	kg	821.712
9403.70	90	- - - Other	20%	20%	17.5%	kg	821.719
		- Furniture of other materials, including cane, osier, bamboo or similar materials:					
		- - Of bamboo:					
9403.82	10	- - - Of a kind used in offices	10%	Free	17.5%	kg	821.7911
9403.82	20	- - - Of a kind used in schools, churches and laboratories	20%	20%	17.5%	kg	821.7912
9403.82	90	- - - Other	20%	20%	17.5%	kg	821.7919
		- - Of rattan:					
9403.83	10	- - - Of a kind used in offices	10%	10%	17.5%	kg	821.7921
9403.83	20	- - - Of a kind used in schools, churches and laboratories	20%	20%	17.5%	kg	821.7922
9403.83	90	- - - Other	20%	20%	17.5%	kg	821.7929
		- - Other:					
9403.89	10	- - - Of a kind used in offices	10%	10%	17.5%	kg	821.7981
9403.89	20	- - - Of a kind used in schools, churches and laboratories	20%	20%	17.5%	kg	821.7982
9403.89	90	- - - Other	20%	20%	17.5%	kg	821.7989
		- Parts:					
9403.91	00	-- Of wood	20%	20%	17.5%	kg	821.81
9403.99	00	-- Other	20%	20%	17.5%	kg	821.89
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.**					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9404.10	00	- Mattress supports	20%	20%	17.5%	kg&u	821.21
		- Mattresses:					
9404.21	00	- - Of cellular rubber or plastics, whether or not covered	20%	20%	17.5%	kg&u	821.23
9404.29	00	- - Of other materials	20%	20%	17.5%	kg&u	821.25
9404.30	00	- Sleeping bags	20%	Free	17.5%	kg&u	821.27
9404.40	00	- Quilts, bedspreads, eiderdowns and duvets (comforters)	20%	20%	17.5%	kg	821.28
9404.90	00	- Other	20%	20%	17.5%	kg&u	821.29
94.05		**Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.**					
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:					
9405.11	00	-- Designed for use solely with light-emitting diode (LED) light sources	20%	20%	17.5%	kg&u	813.111
9405.19	00	-- Other	20%	20%	17.5%	kg&u	813.119
		- Electric table, desk, bedside or floor-standing luminaires:					
9405.21	00	-- Designed for use solely with light-emitting diode (LED) light sources	20%	20%	17.5%	kg&u	813.131
9405.29	00	-- Other	20%	20%	17.5%	kg&u	813.139
		- Lighting strings of a kind used for Christmas trees:			17.5%		
9405.31	00	-- Designed for use solely with light-emitting diode (LED) light sources	20%	Free	17.5%	kg&u	894.411
9405.39	00	-- Other	20%	Free	17.5%	kg&u	894.419
		- Other electric luminaires and lighting fittings:			17.5%		
9405.41	00	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	20%	20%	17.5%	kg&u	813.151
9405.42	00	-- Other, designed for use solely with light-emitting diode (LED) light sources	20%	20%	17.5%	kg&u	813.152
9405.49	00	-- Other	20%	20%	17.5%	kg&u	813.159
9405.50	00	- Non-electrical lamps and lighting fittings	20%	Free	17.5%	kg	813.17
		- Illuminated signs, illuminated name-plates and the like:					
9405.61	00	-- Designed for use solely with light-emitting diode (LED) light sources	20%	Free	17.5%	kg	813.21

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9405.69	00	-- Other	20%	Free	17.5%	kg&u	813.29
		- Parts:					
9405.91	00	- - Of glass	20%	Free	17.5%	kg	813.91
9405.92	00	- - Of plastics	20%	Free	17.5%	kg	813.92
9405.99	00	- - Other	20%	Free	17.5%	kg	813.99
94.06		**Prefabricated buildings.**					
9406.10	00	- Of wood	10%	Free	17.5%	kg	811.01
9406.20	00	- Modular building units, of steel	5%	5%	17.5%	kg	811.04
		- Other:					
9406.90	10	- - - Mainly of aluminium	5%	Free	17.5%	kg	811.02
9406.90	20	- - - Mainly of steel	5%	5%	17.5%	kg	811.03
9406.90	90	- - - Other	5%	Free	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;

(o) Children's bicycles (heading 87.12);

(p) Unmanned aircraft (heading 88.06);

(q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);

(s) Decoy calls or whistles (heading 92.08);

(t) Arms or other articles of Chapter 93;

(u) Lighting strings of all kinds (heading 94.05);

(v) Monopods, bipods, tripods and similar articles (heading 96.20);

(w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 95.03 applies *inter alia* to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

6. For the purposes of heading 95.08:

(a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression “water park amusements” means a device or combination of devices or equipment that are characteri**s**ed by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

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	EPA	VAT	UNIT	SITC REV 4
[95.01]		**Deleted**					
[95.02]		**Deleted**					
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	- - - Tricycles, scooters, pedal cars and similar wheeled toys	20%	20%	17.5%	kg	894.211
9503.00	20	- - - Dolls' carriages	20%	20%	17.5%	kg	894.212
9503.00	30	- - - Dolls	20%	20%	17.5%	kg	894.22
9503.00	40	- - - Reduced-size (scale) models and similar recreational models	20%	20%	17.5%	kg&u	894.24
9503.00	50	- - - Puzzles of all kinds	20%	Free	17.5%	kg&u	894.27
9503.00	90	- - - Other toys	20%	Free	17.5%	kg&u	894.29
95.04		**Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins,** banknotes**, bank cards, tokens or by any other means of payment.**					
9504.20	00	- Articles and accessories for billiards of all kinds	20%	Free	17.5%	kg	894.33
9504.30	00	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment					
9504.30	00.10	- - - Gaming machines, fruit machines, video lottery terminals, video poker machines, and similar articles	20%	See table	17.5%	kg&u	894.35
9504.30	00.20	- - - Historical horse racing machines, virtual horse racing machines	20%	See table	17.5%	kg&u	894.35
9504.30	00.90	- - - Other games n.e.s	20%	See table	17.5%	kg&u	894.35
9504.30	00.99	- - - Parts and accessories	20%	See table	17.5%	kg&u	894.35
9504.40	00	- Playing cards					
9504.40	00.10	- - - -In packs of individual cards	20%	Free	17.5%	kg&u	894.37
9504.40	00.90	- - - Other	20%	Free	17.5%	kg&u	894.37
9504.50	00	- Video game consoles and machines, other than those of subheading 9504.30					
9504.50	00.10	- - - Handheld game consoles	20%	20%	17.5%	kg&u	894.311
9504.50	00.20	- - - Video game consoles	20%	20%	17.5%	kg&u	894.311
9504.50	00.30	- - - Pinball machines and bell-type machines and games	20%	20%	17.5%	kg&u	894.311
9504.50	00.40	- - - Video game terminals, shooting galleries, amusement vehicles, and amusement machines	20%	20%	17.5%	kg&u	894.311
9504.50	00.50	- - - Lucy dip machines, maze games, crane machines, claw machines	20%	20%	17.5%	kg&u	894.311
9504.50	00.90	- - - Other video gams concoles and machines	20%	20%	17.5%	kg&u	894.311
9504.50	00.99	- - - Parts and accessories	20%	20%	17.5%	kg&u	894.311
		- Other:					
9504.90	10.10	- - - Complete games of draught and chess	20%	20%	17.5%	kg&u	894.391
9504.90	10.20	- - - Games played on boards of a special design, poker chips and dice, other gaming chips	20%	20%	17.5%	kg&u	894.391
9504.90	90	- - - Other					
9504.90	90.10	- - - Amusement game tables (for example football tables, air hockey table) and parts and accessories thereof	20%	Free	17.5%	kg&u	894.399

9504.90	90.20	- - - Special tables for casino games and parts and accessories thereof, casino game set including Roulette, Poker and Blackjack, dice, baccarrat	20%	Free	17.5%	kg&u	894.399
9504.90	90.30	- - - Bingo equipment	20%	Free	17.5%	kg&u	894.399
9504.90	90.40	- - - Bowling equipment and parts and accessories thereof	20%	Free	17.5%	kg&u	894.399
9504.90	90.50	- - - Bowling balls	20%	Free	17.5%	kg&u	894.399
9504.90	90.90	- - - Other	20%	Free	17.5%	kg&u	894.399
95.05		**Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.**					
		- Articles for Christmas festivities:					
9505.10	10	- - - Artificial Christmas trees	20%	Free	17.5%	kg	894.451
9505.10	90	- - - Other	20%	Free	17.5%	kg	894.459
9505.90	00	- Other	20%	Free	17.5%	kg	894.49

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- - Skis	10%	Free	17.5%	kg&2u	894.731
9506.12	00	- - Ski-fastenings (ski-bindings)	10%	Free	17.5%	kg	894.732
9506.19	00	- - Other	10%	Free	17.5%	kg	894.739
		- Water-skis, surf-boards, sailboards and other water-sport equipment:					
9506.21	00	- - Sailboards	10%	Free	17.5%	kg&u	894.741
9506.29	00	- - Other	10%	Free	17.5%	kg&u	894.749
		- Golf clubs and other golf equipment:					
9506.31	00	- - Clubs, complete	10%	Free	17.5%	kg&u	894.751
9506.32	00	- - Balls	10%	Free	17.5%	kg&u	894.752
9506.39	00	- - Other	10%	Free	17.5%	kg	894.759
9506.40	00	- Articles and equipment for table-tennis	10%	Free	17.5%	kg	894.791
		- Tennis, badminton or similar rackets, whether or not strung:					
9506.51	00	- - Lawn-tennis rackets, whether or not strung	10%	Free	17.5%	kg&u	894.761
9506.59	00	- - Other	10%	Free	17.5%	kg&u	894.769
		- Balls, other than golf balls and table-tennis balls:					
9506.61	00	- - Lawn-tennis balls	10%	Free	17.5%	kg&u	894.792
		- - Inflatable:					
9506.62	10	- - - For soccer	10%	Free	17.5%	kg&u	894.7931
9506.62	90	- - - Other	10%	Free	17.5%	kg&u	894.7939
9506.69	00	- - Other	10%	Free	17.5%	kg&u	894.794
9506.70	00	- Ice skates and roller skates, including skating boots with skates attached	10%	Free	17.5%	kg&2u	894.72
		- Other:					
		- - Articles and equipment for general physical exercise, gymnastics or athletics:					
9506.91	10	- - - For gymnastics	10%	Free	17.5%	kg	894.781
9506.91	20	- - - For athletics	10%	Free	17.5%	kg	894.782
9506.91	90	- - - Other	10%	Free	17.5%	kg	894.789
		- - Other:					
9506.99	10	- - - For cricket, other than cricket balls	10%	Free	17.5%	kg	894.795

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9506.99	20	- - - For soccer, other than soccer balls	10%	Free	17.5%	kg	894.796
9506.99	30	- - - For lawn tennis, other than tennis rackets and balls	10%	Free	17.5%	kg	894.797
9506.99	40	- - - Swimming pools and paddling pools	20%	20%	17.5%	kg	894.798
9506.99	90	- - - For other sports or outdoor games	10%	Free	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	- Fishing rods	Free	Free	17.5%	kg&u	894.711
9507.20	00	- Fish-hooks, whether or not snelled	Free	Free	17.5%	kg	894.712
9507.30	00	- Fishing reels	Free	Free	17.5%	kg&u	894.713
		- Other:					
9507.90	10	- - - Other fishing tackle	Free	Free	17.5%	kg&u	894.714
9507.90	90	- - - Other	20%	20%	17.5%	kg&u	894.719
95.08		**Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.**					
9508.10	00	- Travelling circuses and travelling menageries	20%	Free	17.5%	kg	694.61
		- Amusement park rides and water park amusements :					
9508.21	00	-- Roller coasters	20%	20%	17.5%	kg	694.621
9508.22	00	-- Carousels, swings and roundabouts	20%	20%	17.5%	kg	694.622
9508.23	00	-- Dodge'em cars	20%	20%	17.5%	kg	694.623
9508.24	00	-- Motion simulators and moving theatres	20%	20%	17.5%	kg	694.624
9508.25	00	-- Water rides	20%	20%	17.5%	kg	694.625
9508.26	00	-- Water park amusements	20%	20%	17.5%	kg	694.626
9508.29	00	-- Other	20%	20%	17.5%	kg	694.627
9508.30	00	- Fairground amusements	20%	20%	17.5%	kg	694.628
9508.40	00	- Travelling theatres	20%	20%	17.5%	kg	694.629
9508.90	00	- Other	20%	Free	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, luminaires 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	EPA	VAT	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	- Worked ivory and articles of ivory	20%	Free	17.5%	kg	899.111
		- Other:					
9601.90	10	- - - Articles	20%	20%	17.5%	kg	899.112
9601.90	90	- - - Animal carving material	20%	Free	17.5%	kg	899.119
96.02		**Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.**					
9602.00	10	- Articles	20%	Free	17.5%	kg	899.191
9602.00	90	- Other	20%	Free	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	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20%	Free	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	- - Tooth brushes, including dental-plate brushes	20%	Free	17.5%	kg&u	899.722
9603.29	00	- - Other	20%	Free	17.5%	kg&u	899.723
		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:					
9603.30	10	- - - Artists' brushes	5%	Free	17.5%	kg&u	899.724
9603.30	20	- - - Writing brushes	5%	5%	17.5%	kg&u	899.725
9603.30	90	- - - Other	20%	20%	17.5%	kg&u	899.726
		- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:					

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
9603.40	20	- - - Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30)	15%	Free	17.5%	kg&u	899.7272
9603.40	30	- - - Paint pads and rollers	15%	Free	17.5%	kg&u	899.7273
9603.50	00	- Other brushes constituting parts of machines, appliances or vehicles	5%	Free	17.5%	kg&u	899.728
		- Other:					
9603.90	10	- - - Feather dusters	20%	Free	17.5%	kg&u	899.7291
9603.90	20	- - - Scrubbing brushes	20%	Free	17.5%	kg&u	899.7292
9603.90	30	- - - Brooms and mops for sweeping roads and floors					
960390	30.10	- - -Sponge mops	20%	Free	17.5%	kg&u	899.7293
960390	30.90	- - - Other brooms and mops for weeping roads and floors	20%	Free	17.5%	kg&u	899.7293
9603.90	40	- - - Other brushes for household use	20%	Free	17.5%	kg&u	899.7294
9603.90	50	- - - Prepared knots and tufts for broom or brush making	15%	Free	17.5%	kg&u	899.7295
9603.90	90	- - - Other	5%	Free	17.5%	kg&u	899.7299
96.04		**Hand sieves and hand riddles.**					
9604.00	10	- - - Hand sieves	5%	Free	17.5%	kg&u	899.811
9604.00	20	- - - Hand riddles	5%	Free	17.5%	kg&u	899.812
9605.00	**00**	**Travel sets for personal toilet, sewing or shoe or clothes cleaning.**	20%	Free	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	- Press-fasteners, snap-fasteners and press-studs and parts therefor	5%	Free	17.5%	kg	899.831
		- Buttons:					
9606.21	00	- - Of plastics, not covered with textile material	5%	Free	17.5%	kg	899.832
9606.22	00	- - Of base metal, not covered with textile material	5%	Free	17.5%	kg	899.833
9606.29	00	- - Other	5%	Free	17.5%	kg	899.839
9606.30	00	- Button moulds and other parts of buttons; button blanks	5%	Free	17.5%	kg	899.84
96.07		**Slide fasteners and parts thereof.**					
		- Slide fasteners:					
9607.11	00	- - Fitted with chain scoops of base metal	15%	Free	17.5%	kg	899.851
9607.19	00	- - Other	15%	Free	17.5%	kg	899.859
		- Parts:					
9607.20	10	- - - Continuous chain	5%	Free	17.5%	kg	899.861
9607.20	90	- - - Other	5%	Free	17.5%	kg	899.869

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA		UNIT	SITC REV 4
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	- Ball point pens	20%	Free	17.5%	kg&u	895.211
9608.20	00	- Felt tipped and other porous-tipped pens and markers	20%	Free	17.5%	kg&u	895.212
9608.30	00	- Fountain pens, stylograph pens and other pens:	20%	Free	17.5%	kg&u	895.214
9608.40	00	- Propelling or sliding pencils	20%	Free	17.5%	kg&u	895.215
9608.50	00	- Sets of articles from two or more of the foregoing subheadings	20%	Free	17.5%	kg&u	895.216
9608.60	00	- Refills for ball point pens, comprising the ballpoint and ink-reservoir	20%	Free	17.5%	kg&u	895.217
		- Other:					
9608.91	00	- - Pen nibs and nib points	5%	Free	17.5%	kg&u	895.22
		- - Other:					
9608.99	10	- - - Pen-holders, pencil-holders and similar holders	20%	Free	17.5%	kg	895.2192
9608.99	20	- - - Barrels and covers for ball point pens	20%	Free	17.5%	kg	895.2191
9608.99	90	- - - Other	5%	Free	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.**					
		- Pencils and crayons, with leads encased in a sheath:					
9609.10	10	- - - Writing or drawing pencils	10%	Free	17.5%	kg	895.231
9609.10	20	- - - Crayons	10%	Free	17.5%	kg	895.232
9609.20	00	- Pencil leads, black or coloured	10%	Free	17.5%	kg	895.233
		- Other:					
9609.90	10	- - - Writing or drawing chalks	10%	Free	17.5%	kg	895.234
9609.90	90	- - - Other	10%	Free	17.5%	kg	895.239
96.10		**Slates and boards, with writing or drawing surfaces, whether or not framed.**					
9610.00	10	- - - Writing or drawing boards	10%	Free	17.5%	kg	895.921
9610.00	90	- - - Other	5%	Free	17.5%	kg	895.929

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- - - Rubber stamps	20%	Free	17.5%	kg	895.931
9611.00	90	- - - Other	20%	Free	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.**					
		- Ribbons:					
9612.10	10	- - - Typewriter ribbons on open spools	5%	Free	17.5%	kg&u	895.941
9612.10	90	- - - Other	5%	Free	17.5%	kg&u	895.942
9612.20	00	- Ink-pads	5%	Free	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	- Pocket lighters, gas fuelled, non-refillable	20%	Free	17.5%	kg&u	899.331
9613.20	00	- Pocket lighters, gas fuelled, refillable	20%	Free	17.5%	kg&u	899.332
9613.80	00	- Other lighters	20%	Free	17.5%	kg&u	899.339
9613.90	00	- Parts	20%	Free	17.5%	kg&u	899.35
9614.00	**00**	**Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.**	20%	Free	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:					
		- - Of hard rubber or plastics:					
9615.11	10	- - - Combs	20%	Free	17.5%	kg	899.891
9615.11	20	- - - Hair slides and the like	20%	Free	17.5%	kg	899.892
		- - Other:					
9615.19	10	- - - Combs	20%	Free	17.5%	kg	899.893
9615.19	20	- - - Hair slides and the like	20%	Free	17.5%	kg	899.894
		- Other:					
9615.90	10	- - - Hairpins	20%	Free	17.5%	kg	899.895
9615.90	90	- - - Other	20%	Free	17.5%	kg	899.899

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
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	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	Free	17.5%	kg	899.87
9616.20	00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	Free	17.5%	kg	899.82
9617.00	**00**	**Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.**	20%	Free	17.5%	kg	899.97
9618.00	**00**	**Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.**	5%	Free	17.5%	kg	899.88
96.19		**Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.**					
		- - - Of paper pulp, paper, cellulose wadding or webs of cellulose fibres:					
9619.00	11	- - - - Sanitary towels and tampons	20%	20%	17.5%	kg	642.951
9619.00	12	- - - - Napkins and napkin liners for babies	20%	20%	17.5%	kg	642.952
9619.00	19	- - - - Other	20%	20%	17.5%	kg	642.959
		- - - Of wadding of textile materials:					
9619.00	21	- - - - Sanitary towels and tampons	20%	20%	17.5%	kg&m3	642.953
9619.00	22	- - - - Napkins and napkin liners for babies	20%	20%	17.5%	kg&m3	642.954
9619.00	29	- - - - Other	20%	20%	17.5%	kg&m3	642.955
9619.00	90	- - - Of other materials					
9619.00	90.10	- - - - Napkins and napkin liners for babies	20%	20%	17.5%	kg	642.955
9619.00	90.90	- - - Other of other materials	20%	20%	17.5%	kg	642.955
9620.00	**00**	**Monopods, bipods, tripods and similar articles.**	10%	10%		kg	881.14

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES; PERSONAL EFFECTS, HOUSEHOLD EFFECTS AND USED PROFESSIONAL APPARATUS; NONCOMMERCIAL ITEMS

FLAT DUTY RATE

Notes.

1. Notwithstanding the rates of duty specified in this Part, goods of small value of a non-commercial character contained in passengers' baggage or imported by air, sea or parcel post shall be charged a flat rate of duty of 30 per cent in lieu of the rates of duty otherwise specified in this Part where:

   (a) the total value of the goods does not exceed $200; and

   (b) the goods consist of items that fail under at least 3 different tariff headings.

2. The flat rate of duty does not apply to

   (a) goods imported by members of the crew of ships or aircraft: or

   (b) (i) wines and vermouths described under heading numbers 22.04 and 22.05,
   (ii) spirits and spirituous beverages falling under tariff heading number 22.08,
   (iii) tobacco products described under tariff heading numbers 24:01,24.02 and 24.03,
   (iv) articles of jewellery described under tariff heading number 71.13. and
   (v) imitation jewellery described under tariff heading number 7117.

3. In determining whether the total value of goods exceeds $200 the following should be excluded:

   (a) the value of the goods specified in paragraph 2 (b);

   (b) the value of the goods, in passengers' baggage, that are exempt from import duty; and

   (c) goods that are duty free under the *Customs Tariff*.

4. Where 2 or more consignments of goods by the same consignor to the same consignee arrive at the same time, they are to be treated as a single consignment, and the flat rate of duty applies if the value of these goods does not exceed $200.

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. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3. For the purposes of heading 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.

4. 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.

5. (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in This Chapter and not in any other Chapter of the Nomenclature.

   (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

6. 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	EPA	VAT	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, mosaics and similar decorative plaques.**					
		- Of an age exceeding 100 years:					
		-- Paintings, drawings and pastels:					
9701.21	10	- - - Paintings	20%		17.5%	kg&u	896.11
9701.21	20	--- Drawings and pastels	20%		17.5%	kg&u	896.112
9701.22	00	- - Mosaics	20%		17.5%	kg&u	896.122
9701.29	00	- Other	20%		17.5%	kg	896.129
		Other:					
		-- Paintings, drawings and pastels:					
9701.91	10	--- Paintings	20%		17.5%	kg	896.111
9701.91	20	--- Drawings and pastels	20%		17.5%	kg	896.1121
9701.92	00	-- Mosaics	20%		17.5%	kg	896.1221
9701.99	00	-- Other	20%		17.5%	kg	896.1291
97.02		**Original engravings, prints and lithographs.**					
9702.10	00	Of an age exceeding 100 years	20%		17.5%	Kg&u	896.21
9702.90	00	Other	20%		17.5%	kg	896.29
97.03		**Original sculpture and statuary, in any material.**					
9703.10	00	- Of an age exceeding 100 years	20%		17.5%	kg	896.31
9703.90	00	- Other	20%		17.5%	kg	896.39
9704.00	**00**	**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
97.05		**Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.**					
9705.10	00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	20%		17.5%	Kg	896.51

HS	CET	DESCRIPTION OF GOODS	DUTY RATE	EPA	VAT	UNIT	SITC REV 4
		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :					
9705.21	00	-- Human specimens and parts thereof	20%		17.5%	Kg	896.52
9705.22	00	-- Extinct or endangered species and parts thereof	20%		17.5%	Kg	896.53
9705.29	00	- Other	20%		17.5%	Kg	896.54
		- Collections and collectors' pieces of numismatic interest :					
9705.31	00	-- Of an age exceeding 100 years	20%		17.5%	Kg	896.55
9705.39	00	-- Other	20%		17.5%	Kg	896.56
97.06		**Antiques of an age exceeding 100 years.**					
9706.10	00	- Of an age exceeding 250 years	20%		17.5%	Kg	896.61
9706.90	00	- Other	20%		17.5%	Kg	896.69

CHAPTER 98

PERSONAL EFFECTS, HOUSEHOLD EFFECTS, USED PROFESSIONAL APPARATUS; AND NON-COMMERCIAL ITEMS.

Note.

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**			
98.01.10.0000	Household effects	Free	kg	931.0210
98.01.20.0000	Personal effects	Free	kg	931.0220
98.01.30.0000	Used Professional Apparatus	Free	kg	931.0230
98.01.40.0000	Non-Commercial items	30%	kg	931.0240

List of items on which a 60% import duty applies ---- PART 1 SECTION B

Tariff Heading No.	Description of Goods	Rate of Duty
11.01	Flour of Wheat	60%
1517 10.00	Margarine	60%
1517.90.10	Imitation lard or edible fats	60%
1704.90.10	Guava Cheese	60%
1704.90.90.10	Hard Candy	60%
1704.90.90.90	Other Sugar Confectionery, not containing cocoa	60%
1902.19.00.20	Pasta products (chow mein)	60%
1905.10.00	Crispbread	60%
1905.20.00	Gingerbread and the like	60%
1905.31.00.90	Sweet Biscuits	60%
1905.40.00.90	Rusks, toasted bread and similar products	60%
1905.90.10	Biscuits unsweetened	60%
1905.90.90.10	Bread, unsweetened	60%
1905.90.90.20	Bread, sweetened	60%
1905.90.90.30	Pastry	60%
1905.90.90.40	Cakes	60%
1905.90.90.50	Bakers ware	60%
1905.90.90.90	Other n.e.s	60%
2005.20.90.10	Potato chips, tortilla chips and corn chips	60%
2523.29.10	Building cement (grey)	60%
2523.29.20	Oilwell cement	60%
2523.30.00	Aluminous cement	60%
2523.29.90	Other	60%
3214.10.10	Mastics	60%
3214.10.20	Painters' fillings	60%
3214.10.30	Glaziers' linseed oil putty	60%
3214.10.40	Other glaziers' putty	60%
3214.10.90.90	Other n.e.s	60%
3808.91.30.10	Household aerosol insecticides	60%
3816.00.10	Mortar additives	60%
3816.00.90.10	Conrete additive	
3824.40.00	Prepared additives for cements, mortars or concretes	60%
3923.21.10	Plastic bags (excluding degradable plastic bags)	60%
3923.29.10	Plastic bags (excluding degradable plastic bags)	60%
4202.12.90.10	Satchels of plastic and textile materials	60%
4202.19.00.10	Satchels of other materials except leather	60%
4202.22.00	Handbags of plastic and textile materials	60%
4202.29.00	Handbags of other materials except leather	60%
4202.92.10	Travelling and tote bags of plastic and textile materials	60%
4202.99.00.10	Travelling and totebags of other materials except leather	60%
4811.90.00.10	Gift wrapping paper (excluding metallic finish)	60%
4817.20.00	Letter cards, plain postcards and correspondence cards	60%
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	60%
4819.40.90.10	Paper bags (excluding vacuum cleaner bags)	60%

Tariff Heading No.	Description of Goods	Rate of Duty
4820.10.00	Registers, account books, note books, order books receipt books, letter pads, diaries (excluding A4 diaries) and similar articles	60%
4821.10.00.10	Paper and paperboard labels, whether or not printed or gummed (excluding Pathfinder overprinted labels, computer, laser and copier labels)	60%
4823.90.90.10	Calculating machine rolls	60%
4901.10.10	Brochures, pamphlets and leaflets	60%
4909.00	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%
6103.10.10 to 6103.39.90	Men’s or boys’ suits, ensembles, jackets, blazers, knitted or crocheted	60%
6104.13.00 to 6104.39.90	Women’s and girls’ suits, dresses, skirts and shorts knitted or crocheted	60%
6105.00	Men’s or boys’ shirts knitted or crocheted	60%
6106.00	Women’s or girls’ blouses, shirts, and shirt-blouses, knitted or crocheted	60%
61.08.21.00 to 6108.29.00	Women’s or girls’ briefs and panties, knitted or crocheted	60%
6109.10.20	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%
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%
6203.11.00 to 6203.41.10 and 6203.43.10 and 6203.49.10	Men or boys' suits, Ensembles, jackets, blazers, trousers and shorts (other than those of Denim, and swimwear	60%
6204.11.00 to 6204.61.10 and 6204.62.00 and 6204.69.10	Women’s or girls’ suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers and shorts (other than swimwear)	60%
6205.00	Men’s or boys’ shirts	60%
6206.00	Women’s or girls’ blouses, shirts, and shirt-blouses	60%
62.07.91.00 and 6207.99.10	Men's and Boy's bathrobes, dressing gowns and similar articles	60%
6208.21.00.10 and 6208.22.0010 and 6208.29.00.10 and 6208.92.10.10 and 6208.99.10.10 and 6208.99.90.10	Women’s or girls’ briefs and panties, nightdresses, 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%
6302.93.00 and 6302.99.00	Towels (other than those of terry fabric, of cotton)	60%
6907.22.10	Clay tiles	60%
6907.23.10	Clay tiles	60%
7214.10.10	Bars and rods of iron not further worked than forged,but including those twisted after rolling	60%
7214.10.20	Bars and rods of non-iron alloy steel not further worked than forged, but including those twisted after rolling	60%

Tariff Heading No.	Description of Goods	Rate of Duty
7214.20.10	Bars and rods of iron containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	60%
7214.20.90	Bars and rods of non-alloy steel containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	60%
7214.30.00	Other, of free cutting steel	60%
7308.10.00	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures --Bridges and bridge-sections	60%
7308.20.00	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures -- Towers and lattice masts	60%
7308.30.00	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures -- Doors, windows and their frames and thresholds for doors	60%
7308.90.00.90	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures -- Other (excluding electronically operated security doors)	60%
7313.00.10	Barbed wire of iron or steel	60%
7314.20.10 and 7314.20.90	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%
7314.31.10 and 7314.31.90	Other grill, netting and fencing, welded at the intersection (excluding those with a mesh size 25cm2 or less)	60%
7610.10.00	Aluminium windows and doors and parts thereof	60%
84.19.12.10 and 8419.12.90	Solar water heaters	60%
8507.10.00.10 and 8507.20.00.10	Lead acid accumulators (batteries), (excluding motor cycle batteries and batteries for alarm systems	60%
94.01.31.00 to 9401.59.00	Seats (other than those of Heading No.94.02),whether or not convertible into beds, and parts thereof	60%
9401.61.00.90	Upholstered (excluding high chairs and booster seats)	60%
9401.69.00.90	Other (excluding high chairs and booster seats)	60%
9401.71.00	Upholstered (excluding high chairs and booster seats)	60%
9401.80.00.10	Other (excluding high chairs, booster seats, plastic moulded chairs and baby car seats)	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%
9403.60.10	Of a kind used in schools, churches and laboratories	60%
9403.60.90.10	Other (excluding playpens, changing tables and Checkout counters)	60%
94.04.10.00 to 9404.29.00	Mattresses and mattress supports	60%
9406.20.00 and 9406.90.20	Prefabricated buildings of steel	60%
96.03.10 and 9603.90.30.10	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
Trigger Price

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:	
0105.11.00	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	$2.29
0105.92.40	Hens for rearing	$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.**	
0207.11.00	Not cut in pieces, fresh or chilled	$2.86
0207.12.00	Not cut in pieces, frozen	
0207.13.00.10	Cuts fresh or chilled	$2.86
0207.14.00	Cuts and offal, frozen:	$2.86
0207.14.20	Wings	$2.86
ex 0207.14.90	Other cuts	$2.86
0207.14.90.10	Other cuts	$2.86
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
0401.30.00	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
0407.00.00	**Birds' eggs, in shell, fresh, preserved or Cooked**	
0407.00.30	Other fresh eggs	$3.10
0407.00.90	Other	$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:	$1.06
07909.60.10	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.**	$2.22

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref Period 86-88
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
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
1602.10.10	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	$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
2007.99.40	Guava cheese	$2.84
2007.99.50	Nutmeg jams and jellies	$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
2009.21.90	Grapefruit juice not concentrated	$2.37
2009.29.90	Grapefruit juice not concentrated	$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

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LIST OF CONDITIONAL DUTY EXEMPTIONS

Explanatory Note

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.

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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

Part V.I - 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 –

(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.

Part V.II - 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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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 (eschalots)
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
0714.10.00	Manioc (cassava)

HEADING NO.	DESCRIPTION OF GOODS
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 and 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

HEADING NO.	DESCRIPTION OF GOODS
0810.90.30	Passion fruit
0810.90.40	Soursop
0810.90.50	Breadfruit
0810.90.60	Carambolas
0904.21.20	Pimento (allspice)
09.06	Cinnamon and cinnamon-tree flowers
09.07	Cloves (whole fruit, cloves and stems)
Ex 09.08	Mace
0910.10.00	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

HEADING NO.	DESCRIPTION OF GOODS
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
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
15.10	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 or microbial 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; pomelo juice, not concentrated
2102.30.00	Prepared baking powders
ex 2306.50.00	Oil cake of coconut or copra

HEADING NO.	DESCRIPTION OF GOODS
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
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
2523.10.00	Cement clinkers
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

HEADING NO.	DESCRIPTION OF GOODS
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
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

HEADING NO.	DESCRIPTION OF GOODS
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
ex 3820.00.10	Anti-freezing preparations
ex 39.17	PVC pipes
3917.32.10	Electrical conduits and other piping of PVC
3917.32.90	Electrical conduits and other piping of PVC, 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 rethreading rubber tyres
40.08	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	Rethreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.12.00	Rethreaded 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

HEADING NO.	DESCRIPTION OF GOODS
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4403.12.00	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
ex 44.03	Other wood in the rough, of other non-coniferous species
ex 44.03	Other wood in the rough, tropical species
4404.10.10	Split poles, piles, pickets, stakes and sticks, of coniferous wood
44.06	Railway or tramway sleepers (cross-ties) of wood
4407.99.10	Greenheart
4407.99.20	Mora
4417.00.10	Handles for axes, brooms, mops, 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:
ex7210.30.10	Of a thickness of less than 3 mm, corrugated
	Otherwise plated or coated with zinc:
7210.41.00	Corrugated:
ex7210.41.10	Of a thickness of less than 3 mm
	Plated or coated with aluminium:
7210.61.00	Plated or coated with aluminium-zinc alloys:
ex7210.61.10	Of a thickness of less than 3 mm, corrugated

HEADING NO.	DESCRIPTION OF GOODS
7210.70.00	Painted, varnished or coated with plastics:
ex7210.70.10	Of a thickness of less than 3 mm, corrugated
7210.90.00	Other:
ex7210.90.10	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:
ex7212.20.10	Of a thickness of less than 3 mm, corrugated
7212.30.00	Otherwise plated or coated with zinc:
ex7212.30.10	Of a thickness of less than 3 mm, corrugated
7212.40.00	Painted, varnished or coated with plastics:
ex7212.40.10	Of a thickness of less than 3 mm, corrugated
7212.50.00	Otherwise plated or coated:
ex7212.50.10	Of a thickness of less than 3 mm, corrugated
7212.60.00	Clad:
ex7212.60.10	Of a thickness of less than 3 mm, corrugated
7313.00.10	Barbed wire, of iron or steel
73.14.20.00	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^2 or more
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

HEADING NO.	DESCRIPTION OF GOODS
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 0305.20.00	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, other than edible fish offal:
0305.41.00	Pacific salmon, Atlantic salmon and Danube salmon
0305.49.00	Other smoked fish, including fillets
0305.59.90	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)

HEADING NO.	DESCRIPTION
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)
0309.10.00	Flours, meals and pellets of fish fit for human consumption
0402.99.10	Condensed Milk
0402.99.90	Other milk and cream
0403.20.00	Yogurt
15.17	Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.
1601.00	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal, blood or insects:
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	Tunas, skipjack tuna and bonito (*Sarda spp*.)
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, not containing added sugar or other sweetening matter.
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

HEADING NO.	DESCRIPTION
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
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
2003.90.99	Other truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06
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 20.06
2005.10.90	Other homogenized vegetables
2005.20.90	Other potatoes
2005.40.90	Other peas
2005.51.90	Other beans

HEADING NO.	DESCRIPTION
2005.60.00	Asparagus
2005.70.90	Other olives
2005.80.90	Other sweet corn
2005.99.20	Sauerkraut, other
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.

HEADING NO.	DESCRIPTION
20.09	Fruit juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:
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
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 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.
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

HEADING NO.	DESCRIPTION
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
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
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

HEADING NO.	DESCRIPTION
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)
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 6 kg or as articles.

HEADING NO.	DESCRIPTION
3917.32.20	Garden hose, of plastics, without fittings
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
44.19	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
4421.99.90	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
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

HEADING NO.	DESCRIPTION
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 (including turf), tufted, whether or not made up.
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.

HEADING NO.	DESCRIPTION
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, negligées, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.09	T-shirts, singlets and other vests, knitted or crocheted.
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.

HEADING NO.	DESCRIPTION
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 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 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)
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, negligées, 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 59.07
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.

HEADING NO.	DESCRIPTION
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.
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)

HEADING NO.	DESCRIPTION
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
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

HEADING NO.	DESCRIPTION
7323.93.20	Buckets
7323.93.30	Dust bins
7323.93.40	Funnels
7323.93.50	Watering-cans
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 125 W

HEADING NO.	DESCRIPTION
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)
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)
8419.12.10	Solar water heaters, for domestic use
8419.12.90	Other solar water heaters
8419.19.10	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

HEADING NO.	DESCRIPTION
ex 8519.81.90	Other sound reproducing apparatus
ex 8519.81.90	Other, cassette-type magnetic tape recorders
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

HEADING NO.	DESCRIPTION
9403.60.90	Other wooden furniture
9403.70.90	Other furniture of plastics
9403.89.90	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).
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin, (except gelatin of heading 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

HEADING NO.	DESCRIPTION
9603.90.30	Other brooms and mops for sweeping roads and floors
9608.10.00	Ball point pens
9611.00.10	Rubber stamps
9613.10.00	Pocket lighters, gas fuelled, non-refillable
ex 96.15	Combs, hair-slides and the like
9615.90.10	Hairpins

PART II

Section B

TABLE OF DUTY 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.i8.

3.(1) Articles, including vehicles, imported exclusively for the purpose of the official business of a state with which Barbados has diplomatic relations, in of 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

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(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 Barbados.

(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 Finance.

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 establishments.

(3) For the purposes of sub-paragraph (2) the expression "school apparatus and equipment" does not include furniture.

11. 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, recordings 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.

Department of Extra-Mural Studies 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 transferred.

(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 certificate, 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 requires.

Barbados Institute of Management and Productivity.

Articles for the blind.

16. 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."

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 Efts and ramps;

(g) incontinence aids;

(h) sensory and motor aids and devices for stimulation of young children;

(i) bum, 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.

18 A. 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 Barbados.

(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 importation.

(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.

Emblem.

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 advertisement.

(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 requires.

Articles imported for the purpose of manufacturing products 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 conditions:

(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.

Articles imported for the purpose of manufacturing products for export to Canada S.1.1988/ 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 apparatus.

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 protection 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 systems; 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 instruments; 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-SSB) 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 reflectors; 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; marine engine gear boxes and other parts used in the construction, 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 Fisheries.

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;

"Aqua-culture, marine culture and aquaponic systems.

(b) machinery, equipment and chemicals to be used exclusively for the purpose of commercial fisheries by an approved fisheries enterprise.

(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 products

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.

"Motor vehicles for use as taxis

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:

(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."

Limousines.

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 Finance:

(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."

"Motor vehicles spare parts tyres and equipment for the Barbados Motoring Federation Inc. Club

41B. (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

(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 parts, 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 competition 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 systems;
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 Museum.

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".

StJohris Ambulance Brigade.

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 Commissioner, the Secretary, or other responsible officer of the Association.

Barbados Red Cross Society.

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.

Girls' Scouts 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 Girls'

Brigade..

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 responsible officer of the branch.

Barbados Association for Mentally Retarded Children.

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 Association. — Barbados 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 Francaise. — Alliance Francaise.

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 not for sale, on the certificate to that effect of the General Secretary of the Union. — 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. — Poppy League

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 Children of Barbados

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 privately 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 or goods for exclusive use by Queen Elizabeth Hospital

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.

Bayview 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 of the use or disposal of such telecommunications equipment, machinery, implements and apparatus as the Comptroller requires.

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 requires.

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, machinery, implements and apparatus as the Comptroller requires.

Cellular Communi-cations (Barbados) SRL.

82A. All telecommunications equipment, plant and machinery and spare parts imported by or on behalf of Antilles crossing, 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.

"Antilles Crossing 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 requires.".

Tele (Barbados) 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 pouches

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 Refurbishment. 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 Refrigerators.
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 tools.
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 filters, pumps, light fittings 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.

Meterologica1 Department.

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 follows:

Renewable Energy System:

(a) Wind turbine systems (wind, electric and wind pumps);

(b) Solar photovoltaic systems (solar electric systems including inv 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):

(f) 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

EPA REMAINING SCHEDULE OF REDUCED IMPORT DUTY RATES FOR BARBADOS FROM JANUARY 1, 2023 T0 JANUARY 1, 2033

H S Code	1/01/ 2023	1/01/ 2025	1/01/ 2027	1/01/ 2028	1/01/ 2029	1/01/ 2031	1/01/ 2033
0301.91	17	14	10	10	7	4	0
0301.92	11	7	3	0	0	0	0
0301.93	11	7	3	0	0	0	0
0305.20	6	4	2	0	0	0	0
0305.41	6	4	2	0	0	0	0
0305.42	2	1	1	0	0	0	0
0305.63	6	4	2	0	0	0	0
0307.21	17	14	10	10	7	4	0
0307.29	17	14	10	10	7	4	0
0307.31	17	14	10	10	7	4	0
0307.39	17	14	10	10	7	4	0
0307.49	17	14	10	10	7	4	0
0307.51	17	14	10	10	7	4	0
0307.59	17	14	10	10	7	4	0
0307.99.10	11	7	3	0	0	0	0
0307.99.20	11	7	3	0	0	0	0
0603.11	17	14	10	10	7	4	0
0603.12	17	14	10	10	7	4	0
0603.13	17	14	10	10	7	4	0
0603.14	17	14	10	10	7	4	0
0603.15.10	17	14	10	10	7	4	0
0603.15.90	17	14	10	10	7	4	0
0603.19.10	17	14	10	10	7	4	0
0603.19.30	17	14	10	10	7	4	0
0603.19.40	17	14	10	10	7	4	0
0603.19.90	17	14	10	10	7	4	0
0603.90	17	14	10	10	7	4	0
0604.20	11	7	3	0	0	0	0
0604.90	11	7	3	0	0	0	0
0703.90	11	7	3	0	0	0	0
0704.20	11	7	3	0	0	0	0
0705.21	11	7	3	0	0	0	0
0705.29	11	7	3	0	0	0	0
0709.20	11	7	3	0	0	0	0
0709.30.00	67	54	40	40	27	14	0
0709.40	11	7	3	0	0	0	0
0709.51	11	7	3	0	0	0	0
0709.52	11	7	3	0	0	0	0
0709.59	11	7	3	0	0	0	0
0710.10	11	7	3	0	0	0	0
0710.40.90	67	54	40	40	27	14	0
0710.80.20	67	54	40	40	27	14	0
0710.80.40	67	54	40	40	27	14	0
0710.80.90	67	54	40	40	27	14	0
0710.90.90	43	26	9	0	0	0	0
0801.11.00	11	7	3	0	0	0	0
0801.12	11	7	3	0	0	0	0
0801,19.00	11	7	3	0	0	0	0
0801.21.00	11	7	3	0	0	0	0

EPA REMAINING SCHEDULE OF REDUCED IMPORT DUTY RATES FOR BARBADOS FROM JANUARY 1, 2023 T0 JANUARY 1, 2033

H S Code	1/01/ 2023	1/01/ 2025	1/01/ 2027	1/01/ 2028	1/01/ 2029	1/01/ 2031	1/01/ 2033
0801,22.00	11	7	3	0	0	0	0
0802.11.00.10	11	7	3	0	0	0	0
0802.11.00.90	11	7	3	0	0	0	0
0802.12.00.10	11	7	3	0	0	0	0
0802.12.00.90	11	7	3	0	0	0	0
0802. 21,00	11	7	3	0	0	0	0
0802.22.00	11	7	3	0	0	0	0
0802.31,00	11	7	3	0	0	0	0
0802.32.00	11	7	3	0	0	0	0
0802.41.00	11	7	3	0	0	0	0
0802.42.00	11	7	3	0	0	0	0
0802.51.00	11	7	3	0	0	0	0
0802.52.00	11	7	3	0	0	0	0
0804.10.00	17	14	10	10	7	4	0
0804.20,00	17	14	10	10	7	4	0
0806.10	17	14	10	10	7	4	0
0808.10	17	14	10	10	7	4	0
0808.30	17	14	10	10	7	4	0
0808.40	17	14	10	10	7	4	0
0809.10	17	14	10	10	7	4	0
0809.21	17	14	10	10	7	4	0
0809.29	17	14	10	10	7	4	0
0809.30	17	14	10	10	7	4	0
0809.40	17	14	10	10	7	4	0
0810.10	17	14	10	10	7	4	0
0810.20.00.10	17	14	10	10	7	4	0
0810.20.00.90	17	14	10	10	7	4	0
0810.30	17	14	10	10	7	4	0
0810.40.00.10	17	14	10	10	7	4	0
0810.40.00.90	17	14	10	10	7	4	0
0810.50	17	14	10	10	7	4	0
0810.90.10	17	14	10	10	7	4	0
0810.90.20	17	14	10	10	7	4	0
0810.90.30	17	14	10	10	7	4	0
0810.90.40	17	14	10	10	7	4	0
0810.90.50	17	14	10	10	7	4	0
0810.90.60	17	14	10	10	7	4	0
0810.90.70	17	14	10	10	7	4	0
0810.90.80	17	14	10	10	7	4	0
0810.90.90	17	14	10	10	7	4	0
0906.11	17	14	10	10	7	4	0
0906.19	17	14	10	10	7	4	0
0906.20	17	14	10	10	7	4	0
0907.10	17	14	10	10	7	4	0
0907.20	17	14	10	10	7	4	0
0908.11	17	14	10	10	7	4	0
0908.12	17	14	10	10	7	4	0
0908.21	17	14	10	10	7	4	0
0908.22	17	14	10	10	7	4	0

EPA REMAINING SCHEDULE OF REDUCED IMPORT DUTY RATES FOR BARBADOS FROM JANUARY 1, 2023 T0 JANUARY 1, 2033

H S Code	1/01/ 2023	1/01/ 2025	1/01/ 2027	1/01/ 2028	1/01/ 2029	1/01/ 2031	1/01/ 2033
0910.20	17	14	10	10	7	4	0
0910.30	17	14	10	10	7	4	0
1102.90.10	17	14	10	10	7	4	0
1503.00.10	13	10	8	8	5	3	0
1503.00.90	13	10	8	8	5	3	0
1513.19	17	14	10	10	7	4	0
1513.29	11	7	3	0	0	0	0
1514.11	11	7	3	0	0	0	0
1514.19	11	7	3	0	0	0	0
1514.91	11	7	3	0	0	0	0
1514.99	11	7	3	0	0	0	0
1515.19	11	7	3	0	0	0	0
1515.29	13	10	8	8	5	3	0
1515.50	11	7	3	0	0	0	0
1515.90.10	11	7	3	0	0	0	0
1515.90.90	11	7	3	0	0	0	0
1516.10.10	17	14	10	10	7	4	0
1516.10.09	17	14	10	10	7	4	0
1516.20	17	14	10	10	7	4	0
1604.11	6	4	2	0	0	0	0
1604.16	11	9	7	7	5	3	0
1604.19	6	4	2	0	0	0	0
1604.20	6	4	2	0	0	0	0
1605.10	11	9	7	7	5	3	0
1904.20	9	7	5	5	4	0	0
2003.90.11	7	4	2	0	0	0	0
2003.90.19	7	4	2	0	0	0	0
2005.20.10	25	20	15	15	10	5	0
2005.20.90	25	20	15	15	10	5	0
2005.60	11	9	7	7	5	3	0
2008.40	7	4	2	0	0	0	0
2008.50	7	4	2	0	0	0	0
2008.80	7	4	2	0	0	0	0
2101.11	9	7	5	5	4	2	0
2102.12	9	7	5	5	4	2	0
2103.10	7	4	2	0	0	0	0
2103.30.10	6	4	2	0	0	0	0
2103.30.20	6	4	2	0	0	0	0
2209.00	11	9	7	7	5	3	0
2523.10	4	3	1	0	0	0	0
2523.29.10	16	10	4	0	0	0	0
2523.29.20	16	10	4	0	0	0	0
2523.29.90	16	10	4	0	0	0	0
2523.90.00	25	20	15	15	10	5	0
3004.50.10	6	5	4	4	2	1	0
3004.50.90	6	5	4	4	2	1	0
3405.10	11	9	7	7	5	3	0
3405.20	11	9	7	7	5	3	0
3405.30	11	9	7	7	5	3	0
3405.90.10	11	9	7	7	5	3	0
3405.90.90	11	9	7	7	5	3	0
3506.10	4	3	1	0	0	0	0
3506.91	6	4	2	0	0	0	0

EPA REMAINING SCHEDULE OF REDUCED IMPORT DUTY RATES FOR BARBADOS FROM JANUARY 1, 2023 T0 JANUARY 1, 2033

H S Code	1/01/ 2023	1/01/ 2025	1/01/ 2027	1/01/ 2028	1/01/ 2029	1/01/ 2031	1/01/ 2033
3506.99	6	4	2	0	0	0	0
3605.00.10	11	9	7	7	5	3	0
3605.00.20	11	9	7	7	5	3	0
3605.00.30	11	9	7	7	5	3	0
3605.00.40	11	9	7	7	5	3	0
3923.50.10	6	4	2	0	0	0	0
3923.50.90	6	4	2	0	0	0	0
4604.21	7	4	2	0	0	0	0
4604.22	7	4	2	0	0	0	0
4604.29	7	4	2	0	0	0	0
4901.10.10	16	10	4	0	0	0	0
4901.99.10	16	10	4	0	0	0	0
4909.00.10	16	10	4	0	0	0	0
4909.00.90	16	10	4	0	0	0	0
6109.90.10	31	19	7	0	0	0	0
6402.99.10	6	4	2	0	0	0	0
6402.99.90	6	4	2	0	0	0	0
6403.20	6	4	2	0	0	0	0
6403.59	6	4	2	0	0	0	0
6403.99.10	6	4	2	0	0	0	0
6404.20	6	4	2	0	0	0	0
6405.10	6	4	2	0	0	0	0
6505.20	6	4	2	0	0	0	0
6405.90	6	4	2	0	0	0	0
6808.00	6	4	2	0	0	0	0
7102.21	11	7	3	0	0	0	0
7102.29	11	7	3	0	0	0	0
7113.11	11	7	3	0	0	0	0
7113.20	11	7	3	0	0	0	0
7114.11	11	7	3	0	0	0	0
7114.19	11	7	3	0	0	0	0
7114.20	11	7	3	0	0	0	0
7116.10	11	7	3	0	0	0	0
7116.20	11	7	3	0	0	0	0
7117.11	17	14	10	10	7	4	0
7117.19	17	14	10	10	7	4	0
7117.90	17	14	10	10	7	4	0
7214.30	25	20	15	15	10	5	0
7313.00.10	16	10	4	0	0	0	0
7313.00.90	16	10	4	0	0	0	0
7314.20.10	16	10	4	0	0	0	0
7314.20.90	16	10	4	0	0	0	0
7314.31.10	4	3	1	0	0	0	0
7314.31.90	4	3	1	0	0	0	0
7314.39.00	4	3	1	0	0	0	0
7314.41.10	4	3	1	0	0	0	0
7314.41.90	4	3	1	0	0	0	0
7314.42.10	4	3	1	0	0	0	0
7314.42.90	4	3	1	0	0	0	0
7314.49	4	3	1	0	0	0	0
7326.19	6	4	2	0	0	0	0
7326.20	6	4	2	0	0	0	0
8305.20	4	3	1	0	0	0	0

EPA REMAINING SCHEDULE OF REDUCED IMPORT DUTY RATES FOR BARBADOS FROM JANUARY 1, 2023 T0 JANUARY 1, 2033

H S Code	1/01/ 2023	1/01/ 2025	1/01/ 2027	1/01/ 2028	1/01/ 2029	1/01/ 2031	1/01/ 2033
8418.29.10	6	4	2	0	0	0	0
8418.29.20	11	9	7	7	5	3	0
8418.40	7	4	2	0	0	0	0
8419.11.10	11	9	7	7	5	3	0
8419.11.90	11	9	7	7	5	3	0
8506.30	7	4	2	0	0	0	0
8506.40	7	4	2	0	0	0	0
8506.50	7	4	2	0	0	0	0
8506.60	7	4	2	0	0	0	0
8506.90	7	4	2	0	0	0	0
8507.20	16	10	4	0	0	0	0
8516.601	9	7	7	5	3	0	0
8516.609	9	7	7	5	3	0	0
8518.40	11	7	3	0	0	0	0
9021.21	3	2	1	0	0	0	0
9101.11	8	5	2	0	0	0	0
9101.19	8	5	2	0	0	0	0
9101.21	8	5	2	0	0	0	0
9101.29	8	5	2	0	0	0	0
9101.91	11	7	3	0	0	0	0
9101.99	11	7	3	0	0	0	0
9102.11	8	5	2	0	0	0	0
9102.12	8	5	2	0	0	0	0
9102.19	8	5	2	0	0	0	0
9102.21	8	5	2	0	0	0	0
9102.29	8	5	2	0	0	0	0
9102.91	8	5	2	0	0	0	0
9102.99	8	5	2	0	0	0	0
9103.10	8	5	2	0	0	0	0
9103.90	8	5	2	0	0	0	0
9104.00	11	7	3	0	0	0	0
9105.11	11	7	3	0	0	0	0
9105.19	11	7	3	0	0	0	0
9105.21	11	7	3	0	0	0	0
9105.29	11	7	3	0	0	0	0
9105.91	11	7	3	0	0	0	0
9105.99	11	7	3	0	0	0	0
9108.11	8	5	2	0	0	0	0
9108.12	8	5	2	0	0	0	0
9108.19	8	5	2	0	0	0	0
9108.20	8	5	2	0	0	0	0
9108.90	8	5	2	0	0	0	0
9401.31	7	4	2	0	0	0	0
9401.39	7	4	2	0	0	0	0
9401.41	7	4	2	0	0	0	0
9401.49	7	4	2	0	0	0	0
9504.30	6	4	2	0	0	0	0

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.														
0203 .11. 00	Fresh or chilled: Carcasses and half-carcasses thereof with bone in	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.
0207.14.90	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	Cuts and offal, frozen:														
0207.27.10	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:	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	20%	40%
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process;														
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	Other:														
0305.49.10	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.
	Dried fish, other than edible fish offal, whether or not salted but not smoked:														
0305.51.00	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														
0305.59.21	Alaska Pollock	30%/ 35%	Free	Free	35%	Free	Free	35%	Free	Free	5%	Free	Free	25%	Free
0305.59.29	Other	35%/ 35%	Free	Free	35%	Free	Free	35%	Free	Free	5%	Free	Free	25%	Free
	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:														
0305.61.00	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%
	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:														
0402.21.00	Not containing added sugar or other sweetening matter	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%
	Other:														
0402.91.00	Not containing added sugar or other sweetening matter	30%/ 35%	20%	Free	Free	Free	5%	35%	30%	Free	Free	Free	10%	10%	30%
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.														
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

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.
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled														
0703.10.00	Onions and shallots:														
0703.10.10	Onions	40%	20%	30%	42¢ per 100 lbs.	Free	Free	30%	40%	25%	5%	$1.65 per 100 kg.	40%	5%	Free
07.10	Vegetables (uncooked or cooked) by steaming or boiling in water), frozen.														
0710.10.00	Potatoes	40%	20%	30%	40%	30%	30%	30%	40%	10%	5%	$0.88 per 100 kg.	40%	5%	Free
10.05	Maize (corn)														
1005.90.00	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
1602.32.20	Marinated Chicken	40%	30%	15%	40%	Free	30%	40%	40%	10%	5%	Free	5%	10%	40%
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.														
1701.99.10	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%
2710.19.10	kerosene type jet fuel	35%													
2710.19.20	Illuminating kerosene	35%	20%	$65.99 per m^3	Free	5%	Free	20%	15%	Free	5%	5%	35%	10%	35%
2804.21.00	Argon	10%	5%	5%	5%	Free	5%	5%	Free	5%	5%	10%	5%	5%	10%
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid														
3215.90.00	Other:														
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%

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.
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.
6907.22.00	- - Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:														
6907.22.10	Clay tiles	25%	20%	25%	225%	10%	10%	25%	20%	Free	20%	10%	10%	10%	25%
6907.22.90	Other tiles														
6907.23.00	Of a water absorption coefficient by weight exceeding 10%:														
6907.23.10	Clay tiles	25%	20%	25%	225%	10%	10%	25%	20%	Free	20%	10%	10%	10%	25%
6907.23.90	Other tiles														
6907.3															
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.														

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	TRL AND TOB.
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%
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**

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 0101.29 0101.29.10	Live horses, asses, mules and hinnies Other: Race horses, not for breeding	Free	Free	45%	45%	Free	Free	45%	30%	$50.00 per head	Free	Free	Free	40%	10%
2103.90.50	Aromatic bitters:														
2103.90.51	Aromatic bitters used as a flavouring agent for food and beverages	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
2103.90.52	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 preparations not 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 2203.00.10	Beer made from malt: 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
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09														

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
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
2204.21.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol: 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
2204.22.00	In containers holding more than 2 litres but not more than 10 litres	5%													
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	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
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% vol or higher														
2207.10.10	Bio-ethanol	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
2207.10.90	Other	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
2207.20.00	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 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.	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	Rum and other spirits obtained by distilling fermented sugarcane products:														

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
2208.40.10	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
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 alcohol 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, cigarillos and cigarettes, of tobacco or of tobacco substitutes														
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; tobacco extracts and essences														

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
	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%
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%

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
2710.19.30	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%
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%	10%	$109.99 per m^3	0.54¢ per Imp. gal.	20%	20%	20%	15%	5%	20%	20%	10%	5%	35%
2710.20.30	Lubricating oils	0%	25%	$0.11¢ per litre	0.57¢ /Imp. gal	25%	25%	25%	25%	5%	25%	25%	15%	25%	35%
2710.20.40	Fuel oils	0%	10%	10%	$65.99 per m^3	0.04¢ /Imp. gal	10%	20%	20%	15%	5%	10%	10%	10%	10%
2710.20.50	Diesel oils	0%	10%	$65.99 per m^3	0.32¢ / Imp. gal	10%	20%	20%	15%	5%	20%	10%	10%	10%	35%
2710.20.90	Other	0%	10%	$65.99 per m^3	0.32¢ /Imp. gal	10%	20%	20%	15%	5%	20%	10%	10%	10%	35%
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%

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
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.														
2714.10.00	Bituminous or oil shale and tar sands	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	Asphaltites and asphaltic rocks	10%	10%	25%	30%	10%	10%	20%	15%	5%	10%	10%	10%	10%	35%
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).														
2715.00.10	Cut-backs	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 35 mm 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	Rethreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.														
	Rethreaded 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:														

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
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.														
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%

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
71.01	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%
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:														

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
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%
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%
	Other, unworked or simply sawn or roughly shaped:														
7104.21.00	Diamonds	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7104.29.00	Other	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
	Other:														
7104.91.00	Diamonds	25%	30%	50%	50%	35%	35%	50%	30%	35%	30%	30%	25%	40%	35%
7104.99.00	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%

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
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 %

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
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.														
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:														
8407.33.00	Of a cylinder capacity exceeding 250 cc but not exceeding 1000 cc	5%	30%	10%	10%	10%	10%	10%	10%	20%	25%	30%	10%	5%	30%
8407.34.00	Of a cylinder capacity exceeding 1000 cc	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%

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
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%
8421.32.00	Catalytic converters	25%	30%	30%	30%	30%	25%	30%	25%	20%	30%	30%	25%	25%	35%
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 incorpo-rating 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%

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
8483.40.00	Gears and gearing, other than toothed wheels, chain sprockets and other trans-mission elements presented separately; ball or roller screws; gear boxes and other speed chang-ers, 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%
8483.90.00	Parts:														
8483.90.19	For road motor vehicle engines	5%	30%	10%	10%	10%	10%	10%	10%	20%	30%	10%	10%	5%	20%
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, defrosters and demisters, of a kind used for cycles or motor vehicles:														

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
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%
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 infra-red lamps; arc-lamps; light-emitting diode (LED) light sources..														
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.														

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
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):														
8702.10.11	Coaches 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%
8702.10.12	Other coaches, buses and mini-buses, of a seating capacity 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%
8702.10.13	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%
8702.10.19	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.10.20	Other:														
8702.10.21	Coaches 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 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%
8702.10.23	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	Other:														
8702.20.00	Other With both compression-ignition internal combustion piston engine (diesel or semidiesel) and electric motor as motors for propulsion:														

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
8702.20.11	Coaches 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%
8702.20.12	Other coaches, buses and mini-buses, of a seating capacity 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%
8702.20.13	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%
8702.20.19	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
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 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	Other:														
8702.30.11	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%
8702.30.12	Other coaches, buses and mini-buses, of a seating capacity 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
8702.30.13	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%
8702.30.19	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.30.20	Other:														
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 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%
8702.30.23	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%
8702.40.00	With only electric motor for propulsion:														
8702.40.11	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%
8702.40.12	Other coaches, buses and mini-buses, of a seating capacity 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%
8702.40.13	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
8702.40.19	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.40.20	Other:														
8702.40.21	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%
8702.40.22	Other coaches, buses and mini-buses, of a seating capacity 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%
8702.40.23	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%
8702.40.29	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.90.00	Other:														
8702.90.11	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%
8702.90.12	Other coaches, buses and mini-buses, of a seating capacity 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%
8702.90.13	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%
8702.90.19	Other	5%	35%	10%	10%	10%	15%	10%	10%	5%	45%	35%	10%	10%	10%
8702.90.20	Other:														

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
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 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%
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:														
8703.20.00	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 1500cc but not exceeding 3000cc:														
8703.23.20	Of a cylinder capacity exceeding 1500cc but not exceeding 1599cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	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
8703.23.30	Of a cylinder capacity exceeding 1599 cc but not exceeding 1800 cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.23.40	Of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.23.50	Other, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.23.60	Other, of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.24.00	Of a cylinder capacity exceeding 3000 cc:														
8703.24.90	Other	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):														
8703.31.00	Of a cylinder capacity not exceeding 1500 cc:														
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 1500 cc but not exceeding 2500 cc:														
8703.32.20	Other of a cylinder capacity exceeding 1500 cc but not exceeding 2500 cc:	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.32.21	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,599 cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.32.22	Of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.32.23	Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	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
8703.32.24	Other of a cylinder capacity exceeding 2000 cc but not exceeding 2500 cc	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.33.00	Of a cylinder capacity exceeding 2500 cc:														
8703.33.90	Other	10%	35%	45%	45%	40%	35%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
8703.40.00	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	10%	35%	45%	45%	40%	25%	45%	30%	5%	45%	35%	35%	25%/40%*	35%
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 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%

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
8703.90.00	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 only 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:														
8704.23.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.30	Other, with only 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%
8704.40	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :														
8703.41.00	g.v.w. not exceeding 5 tonnes:														
8704.41.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.42.00	g.v.w. exceeding 5 tonnes but not exceeding 20 Tonnes:														
8704.42.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.43.00	g.v.w. exceeding 20 tonnes:														
8704.43.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	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
8704.50.00	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704..51.00	g.v.w. not exceeding 5 tonnes:														
8704.51.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.52.00	g.v.w. exceeding 5 tonnes:														
8704.52.90	Other	5%	20%	10%	10%	10%	15%	10%	10%	5%	45%	20%	10%	10%	10%
8704.60.00	Other with only electric motor for propulsion:														
8704.60.90	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%
8708.22.00	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	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 and 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:														

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
8708.70.90	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-absorbers):														
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%
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 (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.														
9006.40.00	Instant print cameras	10%	25%	25%	25%	25%	25%	25%	25%	30%	25%	25%	25%	25%	25%
	Other cameras:														
9006.53.00	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, electrically operated, whether or not incorporating a stop-watch facility:														
9101.11.00	With mechanical display only	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	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
9101.19.00	Other	10%	25%	50%	50%	30%	30%	50%	30%	20%	30%	25%	30%	40%	35%
	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:														

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
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%
	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%

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
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%
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

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
3003.20.20	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
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 injectables 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	Salbutamol, 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%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	CET RATE	RATE TO BE APPLIED BY		
			ST KITTS AND NEVIS	OTHER OECS	BELIZE
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 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 injectables	15%	10%	10%	15%

TARIFF HEADING NUMBER	DESCRIPTION OF GOODS	CET RATE	RATE TO BE APPLIED BY		
			ST KITTS AND NEVIS	OTHER OECS	BELIZE
3004.50.90	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%
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; propranolol, 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%

SCHEDULE I

LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER ARTICLE 84 OF THE REVISED TREATY AND THE RULES REGARDING COMMUNITY ORIGIN

Caribbean Community Secretariat

13 May 2006

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ARTICLE 84

1.2.1.1 Community Rules of Origin

1. Subject to the provisions of this Article, goods that have been consigned from one Member State to a consignee in another Member State shall be treated as being of Community origin, where the goods:

   a. have been wholly produced within the Community; or

   b. have been produced within the Community wholly or partly from materials imported from outside the Community or from materials of undetermined origin by a process which effects a substantial transformation characterised:

      i. by the goods being classified in a tariff heading different from that in which any of those materials is classified; or

      ii. in the case of the goods set out in the List in Schedule I to this Treaty (hereinafter referred to as "the List"), only by satisfying the conditions therefor specified.

2. Goods that have been consigned from one Member State to a consignee in another Member State for repair, renovation or improvement shall, on their return to the Member State from which they were exported, be treated for the purpose of re-importation only, in like manner as goods which are of Community origin, provided that the goods are reconsigned directly to that Member State from which they were exported and the value of materials imported from outside the Community or of undetermined origin which have been used in the process of repair, renovation or improvement does not exceed:

   a. in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, 65 per cent of the cost of repair, renovation or improvement;

   b. in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 80 per cent of the cost of repair, renovation or improvement.

3. Where there is an interruption or inadequacy of supplies of regional materials and the manufacturer of goods, for which the qualifying condition for Community origin is that of "wholly produced" or "produced from regional materials", is unable by reason of circumstances beyond his control to obtain supplies of the regional materials, he shall so inform the competent authority.

4. The Competent Authority shall:

a. after receipt of information from the manufacturer, cause investigations to be made into the matter, and if he is satisfied that the representation from the manufacturer is justified, submit to the Secretary-General in the prescribed instrument an application for a certificate provided for in this Article;

b. at the time of making the application, inform the other Member States of the inability of the manufacturer to obtain the supplies of the required materials from within the Community with respect to quantities and specifications of the materials sought and the period during which the materials are required.

5. The Secretary-General shall, on receipt of the application from the Competent Authority:

a. forthwith make the relevant enquiries by the quickest possible means from the competent authorities in the other Member States as to their ability to supply the materials required by the manufacturer; and

b. request a reply to the enquiry from each competent authority within seven calendar days of the dispatch of his enquiry.

6. A Competent Authority shall reply to the enquiry referred to in paragraph 5 within the time specified.

7. Where the Secretary-General, on the basis of his investigations, is satisfied that the application received from the competent authority justifies favourable consideration, he shall, notwithstanding that he may not have received a reply to his enquiry from one or more Member States, within fourteen calendar days after the receipt of the application from the competent authority, issue, on behalf of the COTED, a certificate to the competent authority authorising the use of like materials from outside the Community, subject to such conditions as he may think fit to impose.

8. The Secretary-General shall inform the Member States of the issue of his certificate, including any conditions attaching thereto and that notwithstanding anything to the contrary in the provisions of this Article, goods manufactured from like materials imported from outside the Community shall be deemed to be of Community origin.

9. A Member State may treat as of Community origin any imports consigned from another Member State, provided that the like imports consigned from any other Member State are accorded the same treatment. Member States concerned shall promptly inform the COTED of any trading arrangements concluded pursuant to this paragraph and the COTED may, as it thinks fit, recommend to the Member States concerned the adoption of alternative trading arrangements.

10. The provisions of Schedule I shall apply to and have effect for the purposes of this Article. The COTED shall keep the Schedule and, in particular, the List under continuous review, and may amend the Schedule in order to ensure the achievement of the objectives of the Community.

11. The issue of a certificate in accordance with paragraph 7 shall be reported by the Secretary-General to the COTED at the Meeting of the COTED next following the date of issue thereof.

SCHEDULE I

LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER ARTICLE 84 OF THE ANNEX TO THE TREATY AND THE RULES REGARDING COMMUNITY ORIGIN

This Schedule consists of –

(a) the List comprising goods referred to in sub-paragraph (b) (ii) of paragraph 1 of Article 84 of the Treaty;

(b) the Rules regarding Community origin.

(a) THE LIST

The application of the List is governed by the following general notes:

(i) In this List, where a tariff heading is preceded by the word "ex", only those products of that heading specified in the column headed "Product" are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.

(ii) Four figure references of the type "04.02", "17.04", etc., are references to the headings of the Harmonised Commodity Description and Coding System (HS).

(iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Community or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Community treatment.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.01	Meat of bovine animals, fresh or chilled.	Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community	Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community
02.02	Meat of bovine animals, frozen	Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community	Produced from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on first importation into the Community
02.03	Meat of swine, fresh, chilled or frozen	Wholly produced	Wholly produced
02.04	Meat of sheep or goats, fresh, chilled or frozen	Wholly produced	Wholly produced
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	Wholly produced	Wholly produced
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	Wholly produced	Wholly produced
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen	Wholly produced	Wholly produced
02.08	Other meat and edible meat offal, fresh, chilled or frozen	Wholly produced	Wholly produced
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.	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	Wholly produced	Wholly produced
Chap. 3	Fish and crustaceans, molluscs and other aquatic invertebrates.	Wholly produced	Wholly produced
ex. 04.01	UHT milk; pasteurized milk	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product.
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.	Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product.
ex 04.06	Cheese	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.	Production in which the value of extra regional materials does not exceed 70 percent of the export price of the finished product.
05.02	Pigs‟, hogs‟ or boars‟ bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	Wholly produced	Wholly produced
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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.	Wholly produced .	Wholly produced .
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.	Wholly produced	Wholly produced
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.	Wholly produced	Wholly produced
05.10	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.	Wholly produced	Wholly produced
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	Wholly produced	Wholly produced
ex 06.03	Bouquets, floral baskets, wreaths and similar articles.	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
ex 06.04	Bouquets, floral baskets, wreaths and similar articles.	Produced from regional materials of Chapter 6	Produced from regional materials of Chapter 6
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
07.11	Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.	Wholly produced	Wholly produced
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	Wholly produced	Wholly produced
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split	Wholly produced	Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter.	Wholly produced	Wholly produced
ex 08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter	Produced from regional materials of Chapters 8 and 17.01	Produced from regional materials of Chapters 8 and 17.01
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.	Wholly produced	Wholly produced
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	Wholly produced	Wholly produced
Ex 08.13	Herbal tea	Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used	Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	Wholly produced	Wholly produced
ex 09.09	Herbal tea	Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used.	Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 09.09	Cumin powder and ground rosemary	Wholly produced	Wholly produced
ex 09.10	Mixed spices (including curry)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
ex 09.10	Herbal tea	Production in which the value of extra-regional materials used does not exceed percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed percent of the export price of the finished product
Ex 11.02	Cereal flours other than of wheat	Wholly produced	Wholly produced
Ex 11.03	Cereal groats, meal and pellets (other than cornmeal)	Wholly produced	Wholly produced
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.	Wholly produced	Wholly produced
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	Wholly produced	Wholly produced
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 products of chapter eight.	Wholly produced	Wholly produced
11.07	Malt, whether or not roasted	Wholly produced	Wholly produced
11.08	Starches; inulin	Wholly produced	Wholly produced
11.09	Wheat gluten, whether or not dried	Wholly produced	Wholly produced
12.01	Soya beans, whether or not broken	Wholly produced	Wholly produced
12.02	Ground-nuts not roasted or otherwise cooked whether or not shelled or broken		
12.03	Copra	Wholly produced	Wholly produced
12.04	Linseed, whether or not broken	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
12.05	Rape or colza seeds, whether or not broken	Wholly produced	Wholly produced
12.06	Sunflower seeds, whether or not broken	Wholly produced	Wholly produced
12.07	Other oil seeds and oleaginous fruits, whether or not broken	Wholly produced	Wholly produced
ex 12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of soya beans.	Wholly produced	Wholly produced
ex 12.11	Herbal tea	Wholly produced	Wholly produced
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.	Wholly produced	Wholly produced
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	Wholly produced	Wholly produced
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether of not in the form of pellets	Wholly produced	Wholly produced
Chap. 13	Lacs; gums, resins and other vegetable saps and extracts	Wholly produced	Wholly produced
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)	Wholly produced	Wholly produced
ex 14.04	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	Wholly produced	Wholly produced

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 14.04	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	Wholly produced	Wholly produced
ex 14.04	Vegetable products not elsewhere specified or included (excluding cotton linters)	Wholly produced	Wholly produced
ex 15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03. (excluding bone fat and fats obtained from waste)	Produced from regional materials of 02.09	Produced from regional materials of 02.09
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03	Produced from regional materials of 01.02 or 01.04	Produced from regional materials of 01.02 or 01.04
15.08	Ground-nut oil and its fractions, whether of not refined, but not chemically modified	Produced from regional materials of 12.02	Produced from regional materials of 12.02
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
15.10	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	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 15.11	Palm oil and its fractions, not refined, but not chemically modified.	Produced from regional materials of 12.07	Produced from regional materials of 12.07
ex 15.11	Palm oil and its fractions, refined, but not chemically modified.	Produced from regional materials of 12.07	Produced from materials of 15.11
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	Produced from regional materials of 12.06 and 12.07	Produced from regional materials of 12.06 and 12.07
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	Produced from regional materials of Chapter 8, 12.03 and 12.07	Produced from regional materials of Chapter 8, 12.03 and 12.07

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	Produced from regional materials of 12.05 and 12.07	Produced from regional materials of 12.05 and 12.07
15.15	Other fixed vegetable or microbial fats and oils(including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	Produced from regional materials of Chapters 7, 8 and 12	Produced from regional materials of Chapters 7, 8 and 12
15.16	Animal or vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	Produced from regional materials of Chapters 7 and 12	Produced from regional materials of Chapters 7 and 12
ex 16.01	Sausages and similar products, of pork	Produced from regional materials of 02.03 or 02.06	Produced from regional materials of 02.03 or 02.06
ex 16.02	Hams and shoulders	Produced from regional materials of 02.03	Produced from regional materials of 02.03
ex 17.01	Cane or beet sugar, not containing added flavouring or colouring matter, in solid form.	Wholly produced	Wholly produced
ex 17.02	Maltose and fructose, in solid form.	Produced by chemical transformation.	Produced by chemical transformation
ex 17.03	Molasses resulting from the extraction or refining of sugar, (excluding flavoured or coloured molasses)	Wholly produced	Wholly produced
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	Produced from regional materials of 17.01	Produced from regional materials of 17.01
18.01	Cocoa beans, whole or broken, raw or roasted.	Wholly produced	Wholly produced
18.02	Cocoa shells, husks, skins and other cocoa waste.	Wholly produced	Wholly produced
18.03	Cocoa paste, whether or not defatted.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
18.04	Cocoa butter, fat and oil	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
ex 18.06	Chocolate confectionery	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 50 percent of the export price of the finished product.	Produced from regional materials of 17.01, and where extra-regional materials are used the value of these materials does not exceed 60 percent of the export price of the finished product.
ex 19.01	Food preparations of malt extract	Produced from malt extract	Produced from malt extract
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen (excluding sweet corn and homogenised vegetables)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 20.06	Vegetables preserved by sugar, (drained, glacé or crystallised)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 20.06	Glacé cherries	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
ex 20.06	Other fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised), (excluding glacé cherries)	Produced from regional materials of Chapters 8 and 17.01	Produced from regional materials of Chapters 8 and 17.01
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	Produced from regional materials of Chapters 8 and 17.01	Produced from regional materials of Chapters 8 and 17.01
ex 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 (excluding peanut butter, ground-nuts and cashew nuts)	Produced from regional materials of Chapters 7 and 8, 12.01, 12.02, 12.03, 12.05 to 12.07 and 17.01	Produced from regional materials of Chapters 7 and 8, 12.01, 12.02, 12.03, 12.05 to 12.07 and 17.01
ex 20.08	Peanuts (ground-nuts), prepared or preserved	Produced from regional materials of Chapters 8, 12.02 and 17.01	Produced from regional materials of Chapters 8, 12.02 and 17.01

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
Ex 20.08	Maraschino Cherries	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product.	
20.09	Fruit juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
ex 21.01	Extracts, essences and concentrates, of coffee, and preparations with a basis of coffee.	Produced from regional materials of 09.01	Produced from regional materials of 09.01
ex 21.02	Dried yeast	Produced from seed yeast	Produced from seed yeast
ex 21.02	Dead unicellular algae	Wholly produced	Wholly produced
ex 21.06	Frozen mousse	Produced from materials of 21.06 the value of which does not exceed 3 percent of the export price of the finished product.	Produced from materials of 21.06 the value of which does not exceed 3 percent of the export price of the finished product
ex 21.06	Herbal tea		
ex 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 (excluding milk based beverages)	Produced from regional materials of Chapters 7 and 8 and 17.01	Produced from regional materials of Chapters 7 and 8 and 17.01
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.	Produced from materials not included in 22.07 or 22.08	Produced from materials not included in 22.07 or 22.08
ex 22.08	Spirits	Produced from materials not included in 22.07	Produced from materials not included in 22.07
ex 22.08	Liqueurs and other spirituous beverages	Produced from regional materials of 22.07	Produced from regional materials of 22.07
ex 22.09	Spirit vinegar	Produced from regional materials of Chapter 17	Produced from regional materials of Chapter 17

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
23.09	Preparations of a kind used in animal feeding.	Produced from materials of 23.09 the value of which does not exceed 5 percent of the export price of the finished product.	Produced from materials of 23.09 the value of which does not exceed 5 percent of the export price of the finished product
ex 25.01	Refined salt	Produced from rock salt or sea salt	Produced from rock salt or sea salt
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	Produced by sawing	Produced by sawing
ex 27.10	Lubricating oils	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product
2810.00	Oxides of boron; boric acids	Produced by chemical transformation	Produced by chemical transformation
ex 28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide)	Produced by chemical transformation	Produced by chemical transformation
28.12	Halides and halide oxides of non-metals	Produced by chemical transformation	Produced by chemical transformation
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.	Produced by chemical transformation	Produced by chemical transformation
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	Produced by chemical transformation	Produced by chemical transformation
ex 28.27	Bromides and bromide oxides; iodides and iodide oxides	Produced by chemical transformation	Produced by chemical transformation
ex 28.28	Hypobromites	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	Produced by chemical transformation	Produced by chemical transformation
28.30	Sulphides; polysulphides, whether or not chemically defined	Produced by chemical transformation	Produced by chemical transformation
28.32	Sulphites; thiosulphates	Produced by chemical transformation	Produced by chemical transformation
ex 28.33	Peroxosulphates (persulphates)	Produced by chemical transformation	Produced by chemical transformation
28.34	Nitrites; nitrates	Produced by chemical transformation from materials of 28.43	Produced by chemical transformation from materials of 28.43
ex 28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates	Produced by chemical transformation	Produced by chemical transformation
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	Produced by chemical transformation	Produced by chemical transformation
28.37	Cyanides, cyanide oxides and complex cyanides	Produced by chemical transformation	Produced by chemical transformation
28.39	Silicates; commercial alkali metal silicates	Produced by chemical transformation	Produced by chemical transformation
28.40	Borates; peroxoborates (perborates)	Produced by chemical transformation	Produced by chemical transformation
28.41	Salts of oxometallic or peroxometallic acids	Produced by chemical transformation	Produced by chemical transformation
28.42	Other salts of inorganic acids or peroxoacids (including aluminosilicates, whether or not chemically defined), other than azides	Produced by chemical transformation	Produced by chemical transformation
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43	Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
28.50	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	Produced by chemical transformation	Produced by chemical transformation
ex 28.53	Other inorganic compounds (including distilled or conductivity water and water of similar purity); amalgams, other than amalgams of precious metals	Produced from materials not included in 28.53 or by chemical transformation from materials of 28.53	Produced from materials not included in 28.53 or by chemical transformation from materials of 28.53
29.01	Acyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.02	Cyclic hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.03	Halogenated derivatives of hydrocarbons	Produced by chemical transformation	Produced by chemical transformation
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.07	Phenols; phenol-alcohols	Produced by chemical transformation	Produced by chemical transformation
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.	Produced by chemical transformation	Produced by chemical transformation
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	Produced by chemical transformation	Produced by chemical transformation
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	Produced by chemical transformation	Produced by chemical transformation
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.	Produced by chemical transformation	Produced by chemical transformation
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	Produced by chemical transformation	Produced by chemical transformation
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.26	Nitrile function compounds	Produced by chemical transformation	Produced by chemical transformation
29.27	Diazo-, azo- or azoxy- compounds	Produced by chemical transformation	Produced by chemical transformation
29.28	Organic derivatives of hydrazine or of hydroxylamine	Produced by chemical transformation	Produced by chemical transformation
29.30	Organo-sulphur compounds	Produced by chemical transformation	Produced by chemical transformation
29.31	Other organo-inorganic compounds	Produced by chemical transformation	Produced by chemical transformation
29.32	Heterocyclic compounds with oxygen hetero-atom (s) only	Produced by chemical transformation	Produced by chemical transformation
29.33	Heterocyclic compounds with nitrogen hetero-atom (s) only	Produced by chemical transformation	Produced by chemical transformation
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Produced by chemical transformation	Produced by chemical transformation
29.35	Sulphonamides	Produced by chemical transformation	Produced by chemical transformation
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of Theforegoing, whether or not in any solvent.	Produced by chemical transformation	Produced by chemical transformation
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	Produced by chemical transformation	Produced by chemical transformation
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	Produced by chemical transformation	Produced by chemical transformation
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters And other derivatives.	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
29.40	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	Produced by chemical transformation	Produced by chemical transformation
29.41	Antibiotics	Produced by chemical transformation	Produced by chemical transformation
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; cell cultures, whether or not modified.	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02	Produced from seed for microbial cultures or from similar products of 30.02 or produced from materials not included in 30.02
ex 31.02	Ammonium nitrate or sodium nitrate, pure	Produced by chemical transformation	Produced by chemical transformation
ex 35.01	Casein derivatives; casein glues	Produced from casein of 35.01 or from materials not included in 35.01	Produced from casein of 35.01 or from materials not included in 35.01
ex 35.02	Albuminates and other albumin derivatives	Produced from albumins of 35.02 or from materials not included in 35.02	Produced from albumins of 35.02 or from materials not included in 35.02
ex 35.03	Gelatin derivatives	Produced from gelatin of 35.03 or from materials not included in 35.03	Produced from gelatin of 35.03 or from materials not included in 35.03
ex 35.05	Glues based on starches or on dextrins	Produced from dextrins or other modified starches of 35.05 or from materials not included in 35.05	Produced from dextrins or other modified starches of 35.05 or from materials not included in 35.05
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	Produced from materials not included in 37.02	Produced from materials not included in 37.02

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Produced from materials not included in 37.01	Produced from materials not included in 37.01
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.	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05	Produced from gum, wood or sulphate turpentine and other terpenic oils of 38.05 or from materials not included in 38.05
ex 38.06	Derivatives of rosin and resin acids	Produced by chemical transformation or emulsification	Produced by chemical transformation or emulsification
ex 38.06	Rosin spirit and rosin oils	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06	Produced from rosin or resin acids of 38.06 or from materials not included in 38.06
ex 38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character)	Produced from regional materials of Chapter 15	Produced from regional materials of Chapter 15
39.01	Polymers of ethylene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.02	Polymers of propylene or of other olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.03	Polymers of styrene, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.06	Acrylic polymers in primary forms	Produced by chemical transformation	Produced by chemical transformation

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	Produced by chemical transformation	Produced by chemical transformation.
39.08	Polyamides in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.10	Silicones in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms	Produced by chemical transformation	Produced by chemical transformation
39.15	Waste, parings and scrap, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
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	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.21	Other plates, sheets, film, foil and strip, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
ex 39.25	Builders‟ ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, bath tub enclosures, fencing and panelling)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14 (excluding motor vehicle licence plates, signs, lettering, name-plates, badges and anti-static vinyl computer covers)	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product	Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra- regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product
ex 39.26	Anti-static vinyl computer covers	Produced from materials of 39.21	Produced from materials of 39.21
ex 40.06	Articles of unvulcanised rubber	Produced from unvulcanised rubber	Produced from unvulcanised rubber
ex 40.12	Re-treaded or remoulded tyres	Produced by retreading or remoulding	Produced by retreading or remoulding
43.03	Articles of apparel, clothing accessories and other articles of furskin	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms	Produced from materials not included in 43.03 and not being furskins assembled in plates, crosses or similar forms
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
4405	Wood wool; wood flour	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.06	Railway or tramway sleepers (cross-ties) of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
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	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
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 or faces, whether or not planed, sanded or end-jointed	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
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	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
44.12	Plywood, veneered panels and similar laminated wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.13	Densified wood, in blocks, plates, strips or profile shapes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.14	Wooden frames for paintings, photographs, mirrors or similar objects	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drum of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.18	Wooden doors of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44
ex 44.18	Other builders‟ joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
44.19	Tableware and kitchenware, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
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	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 44.21	Funeral caskets, of non-coniferous species (excluding mahogany)	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44	Produced from regional non-coniferous species (excluding mahogany) of Chapter 44
ex 44.21	Other articles of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 46.01	Plaiting materials bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)	Produced from regional materials of 14.01	Produced from regional materials of 14.01
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	Produced from regional materials of 14.01	Produced from regional materials of 14.01
ex 48.10	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials does not exceed 60 percent of the export price of the finished product
ex 48.11	Paper and paperboard, ruled, lined, squared or otherwise printed, in rolls or sheets.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 50.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
51.09	Yarn of wool or of fine animal hair, put up for retail sale	Produced from materials not included in 51.06 to 51.08	Produced from materials not included in 51.06 to 51.08
ex 5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), put up for retail sale	Produced from materials not included in 51.10	Produced from materials not included in 51.10
ex 51.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 51.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 5113.00	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 52.04	Cotton sewing thread, put up for retail sale	Produced from materials not included in 52.04 to 52.06	Produced from materials not included in 52.04 to 52.06
52.07	Cotton yarn (other than sewing thread) put up for retail sale	Produced from materials not included in 52.05 and 52.06	Produced from materials not included in 52.05 and 52.06
ex 52.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 52.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product.
ex 52.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 52.11	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 52.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 53.06	Flax yarn, put up for retail sale	Produced from materials not included in 53.06	Produced from materials not included in 53.06
ex 53.08	Ramie yarn, put up for retail sale	Produced from materials not included in 53.08	Produced from materials not included in 53.08
ex 53.09	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 53.10	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 5311.00	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 54.01	Sewing thread of man-made filaments, put up for retail sale	Produced from materials not included in 54.01	Produced from materials not included in 54.01
ex 54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.04	Produced from materials not included in 54.04
ex 54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale	Produced from materials not included in 54.05	Produced from materials not included in 54.05

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale	Produced from materials not included in 54.01 to 54.06	Produced from materials not included in 54.01 to 54.06
ex 54.07	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 54.08	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, put up for retail sale	Produced from materials not included in 55.05	Produced from materials not included in 55.05
ex 55.08	Sewing thread of polyester staple fibres	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
ex 55.08	Other sewing thread of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.08 to 55.10	Produced from materials not included in 55.08 to 55.10
ex 55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	Produced from materials not included in 55.09 and 55.10	Produced from materials not included in 55.09 and 55.10
ex 55.12	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 55.13	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.14	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.15	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 55.16	Dyed or printed fabrics	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
ex 56.04	Rubber thread and cord, textile covered	Produced from rubber thread or cord	Produced from rubber thread or cord
ex 62.12	Articles obtained from parts of this heading	Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product
63.01	Blankets and travelling rugs	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10	Produced from materials of 51.06 to 51.08, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10
ex 63.02	Towels of terry towelling or similar terry fabrics, of cotton	Produced from materials of 52.05 or 52.06	Produced from materials of 52.05 or 52.06

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts or regional soles of uppers of 64.06
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
64.05	Other footwear	Produced from regional uppers and parts of uppers of 64.06	Produced from regional uppers and parts of uppers or regional soles of 64.06
ex 66.02	Walking-sticks, of wood or cane	Produced from regional materials of 14.01 or Chapter 44	Produced from regional materials of 14.01 or Chapter 44
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15	Produced from regional materials of 27.08, 27.13, 27.14 or 27.15
68.08	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	Produced from regional materials of Chapters 14 and 44	Produced from regional materials of Chapters 14 and 44
68.09	Articles of plaster or of compositions based on plaster	Produced from regional materials of 25.20	Produced from regional materials of 25.20
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced	Produced from regional materials of 25.23	Produced from regional materials of 25.23
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.06	Ceramic pipes, conduits, guttering and pipe fittings	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.07	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.	Produced from regional	Produced from regional
		materials of 25.05, 25.07 and 25.29	materials of 25.05, 25.07 and 25.29
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	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	Produced from regional materials of 25.05 and 25.07	Produced from regional materials of 25.05 and 25.07
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	Produced from regional materials of 25.05, 25.07 and 25.29	Produced from regional materials of 25.05, 25.07 and 25.29
69.13	Statuettes and other ornamental ceramic articles	Produced from regional materials 25.05 and 25.07	Produced from regional materials 25.05 and 25.07
ex 70.09	Glass mirrors, whether or not framed, excluding rear-view mirrors	Produced from materials of 70.09	Produced from materials of 70.09
ex 70.19	Articles of glass fibres (including glass wool), (for example, yarn, woven fabrics)	Produced from materials of 70.19	Produced from materials of 70.19
ex 71.06	Silver and silver alloys, in semi-manufactured forms	Produced from unwrought materials of 71.06	Produced from unwrought materials of 71.06
ex 71.08	Gold (including gold plated with platinum) in semi-manufactured forms	Produced from unwrought materials of 71.08	Produced from unwrought materials of 71.08

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 71.13	Articles of jewellery, of precious metal or of metal clad with precious metal	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used	Produced from materials not included in 71.13, or from materials of 71.13 the value of which does not exceed 20 percent of the value of all materials used
71.17	Imitation jewellery	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 72.07	Billets of steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.10	Steel sheets, clad, plated or coated	Produced from materials of 72.10	Produced from materials of 72.10
ex 72.12	Steel sheets, clad, plated or coated	Produced from materials of 72.12	Produced from materials of 72.12
ex 72.13	Bars and rods (including wire rods), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
72.14	Other bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot- extruded, but including those twisted after rolling	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.15	Other bars and rods of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.16	Angles, shapes and sections of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 72.17	Wire, whether or not coated but not insulated, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.04	Tubes, pipes and hollow profiles, seamless of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of non-alloy steel, not electrically insulated	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.14	Cloth (including endless bands), grill, netting and fencing, of non- alloy steel wire (excluding PVC- coated galvanized wire mesh)	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 73.17	Nails, tacks and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.
ex 73.21	Gas stoves, ranges and cookers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 74.18	Table, kitchen or other household articles, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 82.01	Hand tools with wooden handles	Produced from materials not included in 82.01 and from regional materials of Chapter 44	Produced from materials not included in 82.01 and from regional materials of Chapter 44
ex 83.01	Padlocks and locks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 83.05	Letter clips, paper clips and staples, of non-alloy steel	Produced from regional materials of 72.03 or materials of 72.04	Produced from regional materials of 72.03 or materials of 72.04
ex 83.11	Welding rods and welding electrodes, of steel	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29	Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.03	Central heating boilers other than those of heading 84.02	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.06	Steam turbines and other vapour turbines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.10	Hydraulic turbines, water wheels, and regulators therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.11	Turbo-jets, turbo-propellers and other gas turbines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.12	Other engines and motors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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 filter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.18	Refrigerators, freezers and refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 84.19	Instantaneous or storage water heaters, non-electric	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.26	Ships‟ derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.34	Milking machines and dairy machinery	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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 or microbial fats or oils	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.40	Book-binding machinery, including book-sewing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders and other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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**	**Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product**	**Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product]**
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.46	Weaving machines (looms)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.49	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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.50	Household or laundry-type washing machines, including machines which both wash and dry	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.55	Metal-rolling mills and rolls therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.58	Lathes (including turning centres) for removing metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.60	Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermet by means of grinding stones, abrasives or polishing products other than gear cutting, gear grinding or gear finishing machines of heading 84.61	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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 cermet, not elsewhere specified or included	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.63	Other machine-tools for working metal or cermet, without removing material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 84.71	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included (excluding digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic bank-note dispensers, coin-sorting machines, coin- counting or wrapping machines, pencil sharpening machines, perforating or stapling machines)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials or rubber	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.82	Ball or roller bearings	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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 11 (C) to this Chapter; parts and accessories	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.01	Electric motors and generators (excluding generating sets)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.02	Electric generating sets and rotary converters	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of The finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.06	Primary cells and primary batteries	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.08	Vacuum cleaners with self-contained electric motor for domestic use	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of The finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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 cermet.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.16	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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.16	Electric instantaneous or storage water heaters	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product]
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
[ex 85.19	Sound recording or reproducing apparatus excluding cassette-type magnetic tape recorders whether or not incorporating a sound reproducing device	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product]
ex 85.19	Cassette-type magnetic tape recorders, whether or not incorporating a sound reproducing device	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product]

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37 and records and tapes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.27	Other reception apparatus for radio, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centres)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.27	Radio-broadcast receivers, car stereos and music centres	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
ex 85.28	Monitors and projectors; reception apparatus for television, incorporating sound or video recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.28	Reception apparatus for television (excluding video monitors and video projectors), whether or not incorporating radio-broadcast receivers	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.34	Printed circuits	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.37	Other 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 (excluding load centres, panel boards, meter sockets, meter control centres, switchboards, unit substations, and protective devices)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.37	Load centres, panel boards, meter sockets, meter control centres, switchboards, unit sub-stations and protective devices	Production in which the value of extra-regional materials used does not exceed 55 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.39	Incandescent light bulbs	Produced from regional materials of 85.39	Produced from regional materials of 85.39
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
85.42	Electronic integrated circuits	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 85.44	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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.46	Electrical insulators of any material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials 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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 85.48	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.02	Other rail locomotives; locomotive tenders	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.04	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.05	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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.06	Railway or tramway goods vans and wagons, not self-propelled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
86.07	Parts of railway or tramway locomotives or rolling-stock	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.08	Railway or tramway, track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
86.09	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.01	Tractors (other than tractors of heading 87.09)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.02	Motor vehicles for the transport of ten or more persons, including the driver	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 87.03	Other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including racing cars (excluding motor cars, station wagons and four-wheel drive vehicles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 87.03	Motor cars, station wagons and four-wheel drive vehicles	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 87.04	Motor vehicles for the transport of goods (excluding lorries and trucks)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 87.04	Lorries and trucks	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 70 percent of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.10	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.12	Bicycles and other cycles (including delivery tricycles), not motorised	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.13	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
87.15	Baby carriages and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.04	Parachutes (including dirigible parachutes and paragliders) and roto chutes; parts thereof and accessories thereto	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
88.07	Parts of goods of heading 88.01, 88.02 or 8806	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.04	Tugs and pusher craft	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main functions; floating docks; floating or submersible drilling or production platforms	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.06	Other vessels, including warships and lifeboats other than rowing boats	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
89.08	Vessels and other floating structures for breaking up	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or of fittings for instruments or apparatus, other than such elements of glass not optically worked	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.04	Spectacles, goggles and the like, corrective, protective or other	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.11	Compound optical microscopes, including those for photo-micrography, cinephotomicrography or microprojection	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.12	Microscopes other than optical microscopes; diffraction apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.14	Direction finding compasses; other navigational instruments and appliances	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.15	Surveying (including photo-grammetrical surveying), hydro-graphic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.16	Balances of a sensitivity of 5 cg or better, with or without weights.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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, micrometres, callipers), not specified or included elsewhere in this Chapter	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.20	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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 radio-therapy 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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.23	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectro-meters, 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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.32	Automatic regulating or controlling instruments and apparatus	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.03	Clocks with watch movements, excluding clocks of heading 91.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.05	Other clocks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.07	Time switches with clock or watch movement or with synchronous motor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.08	Watch movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.09	Clock movements, complete and assembled	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
91.11	Watch cases and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.13	Watch straps, watch bands and watch bracelets, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
91.14	Other clock or watch parts	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 92.02	Other string musical instruments (excluding guitars)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) (excluding steelband instruments)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
93.01	Military weapons, other than revolvers, pistols and arms of heading 93.07	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
93.05	Parts and accessories of articles of headings 93.01 to 93.04	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.01	Office chairs with tilting mechanisms and/or metal support bases	Produced from tilting mechanisms and/or metal support bases of heading 94.01 or, from materials not included in 94.01	Produced from tilting mechanisms and/or metal support bases of heading 94.01 or, from materials not included in 94.01
ex 94.01	Other metal chairs of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 94.03	Other metal furniture of a kind used in offices	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
ex 94.04	Articles of bedding and similar furnishing (excluding mattresses, cushions, pouffes and pillows; mattress supports)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 94.06	Prefabricated buildings, of wood	Produced from regional materials of Chapter 44	Produced from regional materials of Chapter 44
ex 95.03	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls‟ carriages	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment (excluding draught and chess boards)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.05	Festive or other entertainment articles, including conjuring tricks and novelty jokes (excluding carnival articles)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools (excluding table-tennis boards)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 95.08	Shooting galleries and other fairground amusements (excluding roundabouts and swings); travelling circuses, traveling menageries and travelling theatres	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.02	Worked vegetable or mineral carving material; worked, unhardened gelatin (except gelatin of heading 35.03)	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.03	Brooms, mops and paint rollers, with handles of wood	Produced from materials not included in 96.03 and regional handles of Chapter 44	Produced from materials not included in 96.03 and regional handles of Chapter 44
96.04	Hand sieves and hand riddles	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.06	Press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.07	Parts of slide fasteners	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
ex 96.07	Slide fasteners	Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.09	Pencil leads, pastels, drawing charcoals and tailors‟ chalks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
ex 96.11	Embossing stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

TARIFF HEADING	PRODUCT	CONDITIONS TO BE COMPLIED WITH	
		MDCs	LDCs
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16 and parts thereof	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
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.	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product
96.18	Tailors‟ dummies and other lay figures; automata and other animated displays used for shop window dressing	Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product	Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product

1. (b) RULES REGARDING COMMUNITY ORIGIN

For the purpose of determining the origin of goods under Article 84 of the Treaty and for the application of that Article and the List, the following Rules shall be applied.

RULE 1 - Interpretative Provisions

1. In determining the place of production of marine products and goods produced therefrom, a vessel of a Member State shall be regarded as part of that State. In determining the place from which goods have been consigned, marine products taken from the sea or goods produced therefrom at sea shall be regarded as having been consigned from a Member State if they were taken by or produced in a vessel of a Member State and have been brought direct to the Community.

2. For the purpose of these Rules a vessel shall be treated as a vessel of a Member State only if –

   (a) it is registered in a Member State;

   (b) it carries a complement (inclusive of the Master thereof) of which not less than three-fourths are nationals of Member States; and

   (c) it is majority owned and operated by –

      (i) nationals of Member States, or
      (ii) a Government of a Member State, or
      (iii) a statutory Corporation of a Member State

In this paragraph nationals of Member States shall have the same meaning as in paragraph 5 of Article 32 of this Treaty.

3. "Materials" includes raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of the goods.

4. Energy, fuel, plant, machinery and tools used in the production, repair, renovation or improvement of goods within the Community and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Community when determining the origin of these goods.

5. Goods other than those to which paragraph 1 of Rule 2 of these Rules applies shall not be treated as being of Community origin if they are produced by any operation or process which consists only of one or more of the following, whether or not there is a change of tariff heading –

(a) operations to ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;

(c) (i) changes of packing;

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;

(d) affixing marks, labels or other like distinguishing signs on goods or their packaging;

(e) simple mixing of materials imported from outside the Community or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;

(f) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or otherwise putting together of all finished parts or components to constitute a finished product.

6. "Chapter" and "tariff heading" in article 84 or in this Schedule shall mean the Chapters and headings of the Harmonised Commodity Description and Coding System.

7. For the purpose of sub-paragraph (f) of paragraph 5, the expression "finished parts or components" refers to those articles which are imported into the Community in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use or the application of permanent protective/decorative coating for the purposes of incorporation in the finished product.

8. Paragraphs 5(f) and 7 in this Rule shall take effect one year after the entry into force of the amendment of this Schedule, pursuant to the decision of the Council at its Special Meeting in July 1990.

RULE 2 - Goods wholly produced within the Community

1. The expression "wholly produced" when used with reference to goods means:

(a) mineral products extracted from the ground within the Community;

(b) vegetable products harvested within the Community;

(c) live animals born and raised within the Community;

(d) products obtained within the Community from live animals;

(e) products obtained by hunting or fishing conducted within the Community;

(f) marine products taken from the sea by a vessel of a Member State;

(g) goods produced within the Community exclusively from one or both of the following -

(i) goods referred to in sub-paragraphs (a) to (f) and (h) and (i) of this paragraph;

(ii) goods containing no materials imported from outside the Community or of undetermined origin, or containing those materials but which would not be regarded as such under paragraph 1 of Rule 3;

and shall be taken to include –

(h) used articles fit only for the recovery of materials provided that they have been collected from users within the Community;

(i) scrap and waste resulting from manufacturing operations within the Community.

2. Wherever in paragraph 1 of Article 84 of this Treaty goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Community or of undetermined origin shall not affect their eligibility for Community treatment as wholly produced.

RULE 3 - Application of the criterion of substantial transformation

1. Where materials containing any element imported from outside the Community meet the conditions specified in Article 84, those materials shall be regarded as containing no such element.

2. For the purpose of Article 84 -

(i) The value of any materials imported from outside the Community shall be the customs value determined for them by the Customs Authority in the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States;

(ii) if the origin of any materials cannot be determined, such materials shall be

deemed to have been imported from outside the Community;

(iii) the export price of the goods shall be the value accepted for this purpose by the Customs Authority in the Member State in which they were produced. It shall be based, *mutatis mutandis*, on the provision set out in sub-paragraph (i), but shall not include the amounts of transport and insurance costs incurred after the exportation of the goods.

3. In the application of the List the conditions to be complied with other than a percentage value-added condition applicable to any goods shall be fulfilled in respect of the whole of the goods, excluding any packing.

4. The expressions appearing in the columns headed "conditions to be complied with" in the List and set out below shall be applied in the following manner:

(i) "produced from regional materials of" - the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of Community origin within the meaning of Article 84. This does not preclude the use of regional materials in an earlier stage of production;

(ii) "produced from materials of" and "produced from" - the materials named or designated as the case may be must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;

(iii) "produced from materials not included in" - the materials which fall in the tariff headings named may not be used if they are imported from outside the Community or are of undetermined origin;

(iv) "extra-regional materials" shall mean materials imported from outside the Community or of undetermined origin;

(v) "chemical transformation" shall mean the forming of the molecule of the finished product by –

(a) the combination of two or more elements; or

(b) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water of crystallisation.

RULE 4 - Unit of Qualification

1. Each article in a consignment shall be considered separately.

2. For the purposes of paragraph 1 of this Rule -

(a) where the Harmonised Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;

(b) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;

(c) in cases not within sub-paragraphs (a) and (b), goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties by the importing Member State.

1. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

RULE 5 - Segregation of materials

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Community tariff treatment, than would have been the case, if the producer had been able physically to segregate the materials.

2. Any such accounting system shall conform to such conditions as may be agreed upon by Member States concerned in order to ensure that adequate control measures will be applied.

RULE 6 - Treatment of repaired goods

1. For the purposes of paragraph 4 of Article 84 goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the Community does not result in a change of the form or character of the goods.

2. The cost of repair, renovation or improvement shall refer to the cost of all materials which are used plus the costs involved in effecting the repair, renovation or improvement, excluding freight, other transport charges, insurance and other shipping costs.

RULE 7 - Treatment of Packing

1. Where for purposes of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin or such packing.

2. Where paragraph 1 of this Rule is not applied, packing of any sort shall be considered as forming a whole with the goods for the purposes only of the application of the percentage value-added conditions. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the Community when determining the origin of the goods as a whole.

RULE 8 - Documentary Evidence

1. A claim that goods shall be accepted as eligible for Community tariff treatment shall be supported by appropriate documentary evidence of origin and consignment. The evidence of origin shall consist of a certificate given by a Governmental authority or authorised body nominated by the exporting Member State and notified to the other Member States together with a declaration completed by the exporter of the goods.

2. The governmental authority or the authorised body shall obtain a declaration as to the origin of the goods given by the last producer of the goods within the Community. The authority or body shall satisfy themselves as to the accuracy of the evidence provided; where necessary they shall require the production of additional information and shall carry out any suitable check. If the authorities of the importing Member State so require, a confidential indication of the producer of the goods shall be given.

3. Nominations of authorised bodies for the purpose of this Rule may be withdrawn by the exporting Member State if the need arises. Each Member State shall retain, in regard to its imports, the right of refusing to accept certificates from any authorised body which is shown to have repeatedly issued certificates in an improper manner, but such action shall not be taken without adequate prior notification to the exporting Member State of the grounds for dissatisfaction.

4. In cases where the Member States concerned recognise that it is impracticable for the producer to make the declaration of origin specified in paragraph 2 of this Rule, the exporter may make that declaration in such form as those Member States may for the purpose specify.

5. The certificate and declaration provided for in this Rule shall be in the form prescribed by COTED from time to time.

6. COTED may decide that further or different provisions concerning evidence of origin or of consignment shall apply to particular categories of goods or classes or transactions.

RULE 9 - Verification of Evidence of Origin

1. The importing Member State may as necessary require further evidence to support any declaration or certificate of origin furnished under Rule 8.

2. The importing Member State shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under

security shall not apply.

3. Where, under paragraph 1 of this Rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to produce it to a governmental authority or an authorised body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.

4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.

5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received it may make a request to that effect to the other Member State or States concerned.

6. Information obtained under the provisions of this Rule by the importing Member State shall be treated as confidential.

RULE 10 - Application of the Safeguard Mechanism

1. The information required pursuant to paragraph 4 of Article 84 shall be rendered in writing and shall be such as the Competent Authority may require.
2. For the purposes of carrying out his investigations, the Secretary-General may seek such additional information as he considers to be relevant. Replies to the enquiries by the Secretary-General should be sent by telex, telefax or other similar means of communication.

3. The Competent Authority shall ensure that no more extra- regional materials are used in production for purposes of Community treatment than are authorised by the Secretary- General. The Competent Authority shall make available to the Governmental authority or authorised body nominated for his State under paragraph 1 of Rule 8 such information as may be necessary for this purpose.

4. The Member States agree to cooperate fully with the Secretary-General in the fore going provisions of this Rule.

RULE 11 – Sanctions

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim in another Member State that goods should be accepted as eligible for Community tariff treatment. The penalties applicable shall be similar to those applicable in case of untrue declarations in regard to payment of duty on imports.

2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.

3. A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this Rule:

    (a) if it has not been requested to do so by the importing Member State to which the untrue claim was made; or

    (b) if, on the evidence available, the proceedings would not be justified.

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Made by the Minister this 31st day of August, 2023.

RYAN STRAUGHN
Minister responsible for Finance