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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 1st July, 1992

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th June, 1992, and is hereby published for general information :—

ACT NO. VII OF 1992

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1992, and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1992, and to amend certain laws for the purposes hereinafter appearing :

It is hereby enacted as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 1992.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Amendment of Act VI of 1898.**—The following amendments shall be made in the Post Office Act, 1898 (VI of 1898), namely :—

(1) In section 7,—

(i) in sub-section (1), the proviso shall be omitted ; and

(101)

- (ii) sub-section (2) shall be omitted; and
- (2) first schedule shall be omitted.

3. **Amendment of Act IV of 1938.**—The following amendments shall be made in the Insurance Act, 1938 (IV of 1938), namely :—

- (1) In section 3,—
 - (a) in sub-section (2), in clause (g), for the words 'five hundred' the words 'five thousand' shall be substituted; and
 - (b) in sub-section (7), for the words 'twenty-five' the words 'two hundred and fifty' shall be substituted;
- (2) in section 3E, in sub-section (3), for the words 'one hundred' the words 'one thousand' shall be substituted;
- (3) in section 20, in sub-section (1), for the words 'six annas' the words 'five rupees' shall be substituted;
- (4) in section 41, in sub-section (2), for the words 'five hundred' the words 'five thousand' shall be substituted;
- (5) in section 42,—
 - (a) in sub-section (1), for the word 'ten' the words 'one hundred' shall be substituted;
 - (b) in sub-section (3), in clause (ii), for the word 'thirty' the words 'three hundred' shall be substituted;
 - (c) in sub-section (3A),—
 - (i) for the word 'five' the word 'fifty' shall be substituted; and
 - (ii) in the proviso, for the word 'thirty' the words 'three hundred' shall be substituted; and
 - (d) in sub-section (6), for the word 'one' the word 'ten' shall be substituted;
- (6) in section 42A,—
 - (a) in sub-section (1), for the word 'fifty' the word 'five hundred' shall be substituted;
 - (b) in sub-section (5), in clause (ii), for the word 'fifty' the words 'five hundred' shall be substituted;
 - (c) in sub-section (5), in the proviso, for the word 'fifteen' the words 'one hundred and fifty' shall be substituted;
 - (d) in sub-section (8), for the word 'five' the word 'fifty' shall be substituted; and

- (e) in sub-section (9),—
 - (i) for the words 'five hundred' the words 'five thousand' shall be substituted ; and
 - (ii) for the words 'one thousand' the words 'ten thousand' shall be substituted ;
- (7) in section 43, in sub-section (2),—
 - (i) for the word 'fifty' the words 'five hundred' shall be substituted ; and
 - (ii) for the words 'one hundred' the words 'one thousand' shall be substituted ;
- (8) in section 44A,—
 - (a) in sub-section (6),—
 - (i) in clause (ii), for the word 'fifty' the words 'two thousand' shall be substituted ; and
 - (ii) in the proviso, for the word 'fifteen' the words 'five hundred' shall be substituted ;
 - (b) in the sub-section (8), for the word 'five' the words 'five hundred' shall be substituted ; and
 - (c) in sub-section (9), for the words 'one thousand' the words 'ten thousand' shall be substituted ;
- (9) in section 52G, for the words 'one thousand' the words 'ten thousand' shall be substituted ;
- (10) in section 70,—
 - (a) in sub-section (2), in clause (e), for the words 'two hundred' the words 'two thousand' shall be substituted ; and
 - (b) in sub-section (7), for the word 'five' the words 'fifty' shall be substituted ;
- (11) in section 70A, in sub-section (2), in clause (e), for the words 'two hundred' the words 'two thousand' shall be substituted ;
- (12) in section 102,—
 - (a) in sub-section (1),—
 - (i) for the words 'one thousand' the words 'ten thousand' shall be substituted ; and
 - (ii) for the words 'five hundred' the words 'two thousand' shall be substituted ; and

(b) in sub-section (2),—

- (i) for the words 'five hundred' the words 'five thousand' shall be substituted; and
- (ii) for the words 'two hundred and fifty' the words 'two thousand and five hundred' shall be substituted;

(13) in section 103,—

- (a) in sub-section (1), for the words 'two thousand' the words 'fifteen thousand'; shall be substituted;
- (b) in sub-section (2), for the words 'five hundred' the words 'two thousand' shall be substituted; and
- (c) in sub-section (3), for the words 'one thousand' the words 'five thousand' shall be substituted;

(14) in section 104, for the words 'one thousand' the words 'five thousand' shall be substituted; and

(15) in section 105, in sub-section (1), for the words 'one thousand' the words 'five thousand' shall be substituted.

4. Amendment of Act I of 1944.—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), namely:—

- (1) in the Preamble, for the words "or produced" the comma and words ", produced or consumed" shall be substituted;
- (2) in section 2, in clause (d), after the word "salt", the words "and goods manufactured or produced outside the areas to which this Act has been applied and brought for consumption to those areas" shall be added;
- (3) in section 3, in sub-section (1), after the word and comma "manufactured," the words semi-colon and commas "in Pakistan; and such excisable goods as are produced or manufactured outside the areas to which this Act has been applied, as the Federal Government may, by notification in the official Gazette, specify, and are brought to those areas" shall be substituted;
- (4) In section 3-C, in sub-section (1),—
 - (i) for the word "any" the word "excisable" shall be substituted;
 - (ii) in clause (a), the word "and" at the end shall be omitted; and
 - (iii) in clause (b), for the full stop at the end a semi-colon and the word ";and" shall be substituted and thereafter the following new clause shall be added, namely:—
 - “(c) in the case of excisable goods produced or manufactured outside the areas to which this Act has been applied and

brought for consumption to those areas, the date on which the goods are brought to those areas.”;

- (5) in section 9, for the words “two thousand” the words “twenty thousand” shall be substituted ;
- (6) in section 11, in sub-section (1),—
 - (i) for the words “the officer empowered by the Central Board of Revenue” the words “a central excise officer not below the rank of Superintendent of central excise” shall be substituted ; and
 - (ii) in clause (c), for the fullstop at the end a semi-colon and word “; or” shall be substituted and thereafter the following new clause shall be added, namely :—

“(d) stop removal of any goods from the factory, bonded warehouse or premises till such amount is paid or recovered in full.”;
- (7) in section 37, in sub-section (3), for the words “two thousand” the words “twenty thousand” shall be substituted ; and
- (8) in the First Schedule,—
 - (A) in Part I,—
 - (a) in SECTION IV, in column (1), item No. 04.01 and the entries relating thereto in columns (2) and (3) shall be omitted ;
 - (b) in SECTION VIII, in column (1),—
 - (i) in item No. 08.02, against sub-item I in column (2), in column (3), for the words “Ninety six paise per square meter” the figure and words “5% *ad valorem*” shall be substituted ; and
 - (ii) item No. 08.05 and the entries relating thereto in columns (2) and (3) shall be omitted ;
 - (c) in SECTION IX, in column (1),—
 - (i) item No. 09.05 and the entries relating thereto in columns (2) and (3) shall be omitted ; and
 - (ii) item No. 09.06 and the entries relating thereto in columns (2) and (3) shall be omitted ;
 - (d) in SECTION X, in column (1), item No. 10.07 and the entries relating thereto in columns (2) and (3) shall be omitted ;
 - (e) SECTION XI shall be omitted ;
 - (f) in Section XII, in column (1),—
 - (i) item No. 12.03 and the entries relating thereto in columns (2) and (3) shall be omitted ;

- (ii) item No. 12.05 and the entries relating thereto in columns (2) and (3) shall be omitted ;
- (iii) item No. 12.06 and the entries relating thereto in columns (2) and (3) shall be omitted ; and
- (iv) after item No. 12.08 and the entries relating thereto in columns (2) and (3), the following new items and the entries relating thereto in columns (2) and (3) shall be added, namely :—

“12.09 Excisable goods, produced or manufactured outside the areas to which this Act has been applied and brought for consumption to those areas:	Difference between the duty leviable under this Schedule read with notifications issued under section 12-A and the duty, taxes and other levies paid in the areas to which this Act does not apply or, as the case may be, has not been applied.
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12.10 Bodies of motor vehicles meant for the transportation of persons and goods, including special purpose vehicles and bodies of vehicles, whether designed to be mounted on a chassis or not, and incomplete bodies built without parts, such as, wind screen or doors, upholstery or paint work.	5% <i>ad valorem</i>”; and
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(B) in part II, in SECTION XIV, in column (1),—

- (i) against item No. 14.02 in column (3), for the figure “10%” the figure “20%” shall be substituted ;
- (ii) in item No. 14.13, in column (2),—
 - (a) against sub-item A, in column (3), for the figure “50%” the figure “60%” shall be substituted ; and
 - (b) against sub-items B, C, D and E in column (3), for the figure “5%”, wherever occurring, the figure “10%” shall be substituted ; and
- (iii) in item No. 14.14, in column (3), for the figure “1%” the figure “2%” shall be substituted.

5. **Amendment of Act XV of 1963.**—The following amendments shall be made in the Wealth-tax Act, 1963 (XV of 1963), namely :—

(1) in section 2, in clause (m), in sub-clause (i) after the word and figure "section 6", the word, figure and letter "or 6A" shall be inserted ;

(2) in section 4,—

(a) for sub-section (5) the following shall be substituted, namely :—

"(5) The value of any assets transferred otherwise than under an irrevocable transfer shall be liable to be included in computing the net wealth of the transferor, "; and

(b) for the explanation the following shall be substituted, namely :—

"*Explanation.*—For the purposes of this section the expression "transfer" includes any disposition, trust, covenant, agreement or arrangement.";

(3) after section 6, the following new section shall be inserted, namely :—

"6A. *Exclusion of certain debts.*—Where any private loan or advance has been allowed as a debt in computing the net wealth of an assessee and it is found not to have been paid within five years of the expiration of the financial year in which it was obtained, the whole amount of the said loan or advance or such portion thereof as has remained unpaid, shall not be allowed as debt in computing the net wealth :

Provided that no disallowance shall be made before the assessment year commencing on the first day of July, 1994.

Explanation.—For the purpose of this section, "private loan or advance" means a loan or advance obtained from an individual, association of persons, other than a finance society as defined in the Income Tax Ordinance, 1979 (XXXI of 1979), an un-registered firm or Hindu undivided family.";

(4) after Chapter III, the following new Chapter shall be inserted, namely :—

"CHAPTER III A

PAYMENT OF TAX BEFORE ASSESSMENT

"13A. *Collection of tax at source in case of rented property.*—(1) Any person responsible for the collection of property tax shall, at the time of collecting the said tax, collect wealth tax at the rates specified in the Schedule in respect of any property given on rent :

Provided that where the property tax is collected in instalments, wealth tax may be collected in like manner :

Decided together that the Central Board of Revenue may, by notification in the

- (i) special rates (such rates being less than the rates specified in the Schedule) for purposes of collection of tax under this section in respect of properties specified therein; and
 - (ii) any assessee or class of assesses to whom the provisions of this section shall not apply.
- (2) Any sum collected, or purported to be collected, under this section shall be—
- (a) treated as payment of tax on behalf of the assessee; and
 - (b) paid to the credit of the Federal Government within such period and in the manner as may be prescribed.
- (3) For the purpose of this section,—
- (a) "person responsible" means the prescribed person and includes the principal officer of the Department, agency or Authority entrusted with the function of collection of property tax; and
 - (b) any sum collected under this section shall be deemed to be in respect of net wealth chargeable to tax under this Act.

13B. *Certificate of collection of tax.*—Every person collecting tax under section 13A shall, at the time of the collection of the tax, furnish to the person from whom such collection is made, a certificate of such collection and specify such other particulars as may be prescribed.

13C. *Liability of person failing to collect or pay tax.*—Where a person responsible to collect tax fails, or having collected, fails to pay the tax as required under section 13A, he shall, without prejudice to any other liability which he may incur under this Act, be deemed to be an assessee in default in respect of such tax.

13D. *Advance payment of tax.*—(1) Where the net wealth of any assessee for the latest assessment year, in respect of which tax payable by him has been determined under sections 15A, 16, or 17, is not less than one million and five hundred thousand rupees, he shall pay, by way of advance tax, on or before the fifteenth day of November and the fifteenth day of May, in each financial year, an amount equal to one-half of the full amount of wealth tax so determined to be payable in respect of that assessment year (without making any adjustment for any tax already paid by way of advance tax or otherwise), as reduced by the tax, if any, already collected and paid under section 13A in the said financial year.

(2) Any sum paid under sub-section (1) shall be treated as an advance payment of tax in respect of the assessment year commencing on the first day of July next following the financial year in which it is paid and it shall be adjusted in computing tax payable by the assessee for the said assessment year.”;

- (5) in section 14A, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that where such person has paid any sum under sub-section (1) of section 13D, the Wealth-tax Officer shall adjust the said sum against the tax payable under this section.”;

- (6) in section 17, in sub-section (2), after the words “under section”, the figure, letter and comma “17B,” shall be inserted ;
- (7) in section 17A, in sub-section (4), after the words “an order under”, the word, figures, letter and comma “section 17B,” shall be inserted ;
- (8) after section 17A, the following new section shall be inserted, namely :—

“17B. *Powers of Inspecting Assistant Commissioner to revise Wealth-tax Officer's order.*—(1) The Inspecting Assistant Commissioner may call for and examine the record of any proceedings under this Act, and if he considers that any order passed therein by the Wealth-tax Officer is erroneous in so far as it is prejudicial to the interests of revenue, he may, after giving the assessee an opportunity of being heard and after making, or causing to be made, such enquiry as he deems necessary, pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment to be made.

- (2) The provisions of sub-section (1) shall, in like manner, apply—

- (a) where an appeal has been filed under section 23, 24 and 29, or a reference has been made under section 27, against an order passed by the Wealth-tax Officer ; and
- (b) where an appeal or reference referred to in clause (a) has been decided, in respect of any point or issue which was not the subject matter of such appeal or reference.

- (3) No order under sub-section (1) shall be made after the expiry of four years from the date of the order sought to be revised.

Explanation.—For the purposes of this section, an order prejudicial to the interests of revenue shall include an order passed without lawful jurisdiction.”;

- (9) in section 24, in sub-section (1), after the word “Commissioner”, the words, comma, figure and letter “or an order made by an Inspecting Assistant Commissioner, under section 17B” shall be inserted ;

- (10) in section 25, sub-section (2) shall be omitted ;
- (11) section 26 shall be omitted ;
- (12) after section 31B, the following new sections shall be inserted, namely :

“31BB. Charge of additional tax for failure to collect and pay tax.—Where any person fails to collect, or having collected fails to pay any tax, as required under section 13A, such person shall, without prejudice to any other liability which he may incur, be liable to pay additional tax at the rate of fifteen per cent per annum on the amount not paid for the period commencing from the date on which he was required to pay such tax to the date of the payment thereof.

31BBB. Charge of additional tax for failure to pay advance tax.—Where an assessee who is required to pay tax under sub-section (1) of section 13D,

- (a) fails to pay any instalment ; or
- (b) fails to pay any instalment on or before the specified date ; or
- (c) fails to pay the full amount payable by him, he shall, without prejudice to any other liability which he may incur under this Act, be liable to pay additional tax at the rate of twenty-four per cent per annum on the amount not paid, and such additional tax shall be calculated from the date on which such amount was payable to the date on which it is paid or the thirtieth day of September of the financial year next following, whichever is earlier.”;

- (13) in section 36, in sub-section (1),—
 - (i) after clause (a), the following new clause shall be inserted, namely:—

“(aa) fails to comply with the provisions of section 13A or section 13D; or”;
 - (ii) in clause (d), in sub-clause (i), after the word, brackets, letter and comma clause (a)”, the word, brackets, letters and comma ‘clause (aa),’ shall be inserted ;

- (14) for the Schedule the following shall be substituted, namely :—

“THE SCHEDULE

(See sections 3 and 13A)

PART-I

RATES OF WEALTH TAX

- A. In the case of every individual, Hindu undivided family, firm, association

of persons or body of individuals, whether incorporated or not, and a company :—

- | | |
|--|--------|
| (i) On the first Rs. 400,000 of net wealth. | 1/2% |
| (ii) On the next Rs. 400,000 of net wealth. | 1% |
| (iii) On the next Rs. 400,000 of net wealth. | 1-1/2% |
| (iv) On the next Rs. 400,000 of net wealth. | 2% |
| (v) On the balance of net wealth. | 2-1/2% |

Provided that—

- (a) no tax shall be payable by an assessee on that portion of his net wealth which does not exceed Rs. 1,000,000; and
- (b) if any assessee avails of the option under clause (xvi) of sub-section (1) of section 5 to have one house owned and occupied for the purposes of his own residence excluded from his assets, proviso (a) shall not apply.

B. Where an assessee is an individual who is not a citizen of Pakistan and is not resident in Pakistan, the wealth-tax payable by him in respect of any assessment year computed in accordance with the rates specified in this Schedule shall be reduced by an amount equal to 50 per cent thereof.

C. Where the net wealth of an assessee being an individual or a Hindu undivided family, includes any assets located outside Pakistan, the wealth-tax payable by the assessee in respect of any assessment year will be reduced by an amount which bears to the amount of tax that would have been payable by the assessee if the rates of tax had been reduced to one-half of the rates specified in this Schedule, the same proportion as the value of the assets located outside Pakistan as reduced by the debts located outside Pakistan bears to the net wealth of the assessee.

PART-II

RATES FOR PURPOSES OF COLLECTION UNDER SECTION 13A

A. In case of residential properties :

- (I) Cities with Metropolitan Corporations and Islamabad Capital Territory.

For property located on plot size of

*Rate of tax
collection per
square yard
per annum*

- (i) Up to 600 square yards,

Nil

- | | |
|--|----------|
| (ii) More than 600 square yards and up to 1000 | Rs. 4.00 |
| (iii) More than 1000 square yards and up to 1500 square yards. | Rs. 6.00 |
| (iv) More than 1500 square yards. | Rs. 8.00 |

(2) Cities with Municipal Corporations with Population above 500,000.

<i>For Property located on plot size of</i>	<i>Rate of tax collection per square yard per annum</i>
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- | | |
|---|----------|
| (i) Up to 1000 Square yards. | Nil |
| (ii) More than 1000 square yards and up to 1500 square yards. | Rs. 4.00 |
| (iii) More than 1500 square yards. | Rs. 6.00 |

B. In case of commercial properties :

(1) Cities with Metropolitan Corporations and Islamabad Capital Territory.

<i>For Property with covered area of</i>	<i>Rate of tax collection per square foot per annum</i>
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- | | |
|---|----------|
| (i) Up to 1250 square feet. | Nil |
| (ii) More than 1250 square feet and up to 2500 square feet. | Rs. 1.00 |
| (iii) More than 2500 square feet and upto 5000 square feet. | Rs. 1.50 |
| (iv) More than 5000 square feet. | Rs. 2.00 |

(2) Cities with Municipal Corporation with Population above 500,000.

<i>For property with covered area of</i>	<i>Rate of tax collection per square foot per annum.</i>
(i) Up to 2500 square feet.	Nil
(ii) More than 2500 square feet and upto 5000 square feet.	Rs. 1.00
(iii) More than 5000 square feet.	Rs. 1.50; and

(15) The provisions of—

- (a) sub-clause (2) of clause 5 shall, for purposes of assessment of net wealth and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1993, and sub-clauses (1), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12) and (13) of clause 5 shall take effect from the assessment year commencing on or after the first day of July, 1992;
- (b) Part-I of the Schedule under sub-clause (14) of clause 5 shall for the purposes of assessment of net wealth in respect of assessment year commencing on or after the first day of July, 1993 shall take effect on the first day of July, 1993 :

Provided that the Schedule substituted by sub-clause (14) of clause 5, shall remain in force for the purposes of assessment of net wealth and determination of tax thereon in respect of assessment year commencing on the first day of July, 1992; and

- (c) Part-II of the Schedule under sub-clause (14) of clause 5 shall take effect on the first day of July, 1992.

6. **Amendment of Act IV of 1969.**—The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely :—

- (1) in section 18, for sub-section (2) the following shall be substituted, namely :—
- “(2) The Federal Government may, by notification in the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods specified in the First Schedule at such rate as may be specified in the said notification, and may, by a like notification, levy a regulatory duty on all or any of the goods specified in the

Second Schedule and exported from Pakistan at such rate as may be specified therein.”;

- (2) in section 30, in the second proviso, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely :—

“Provided further that the Federal Government may, by notification in the official Gazette, for any goods or class of goods, specify any other date for the determination of value and rate of duty.”; and

- (3) in section 31, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely :—

“Provided further that the Federal Government may, by notification in the official Gazette, for any goods or class of goods, specify any other date for determination of the rate of duty.”;

- (4) in section 82, for the words “published in the Official Gazette” the words and commas “after due notice to the carrier, shipping agent, custodian of the goods, as the case may be,” shall be substituted.

- (5) in section 181, for the full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely :—

“Provided that the Board may, by an order, specify the goods or class of goods where such option shall not be given :

Provided further that the Board may, by an order, fix the amount of fine which, in lieu of confiscation, shall be imposed on any goods or class of goods imported in violation of the provisions of section 15 or of a notification issued under section 16, or any other law for the time being in force.”;

- (6) section 217 shall be renumbered as sub-section (1) of that section and after sub-section (1), renumbered as aforesaid, the following new sub-section shall be added, namely :—

“(2) No suit shall be brought in any civil court to set aside or modify any order passed, any assessment made, any tax levied, any penalty imposed or collection of any tax made under this Act.”; and

- (7) the amendments set out in the First Schedule to this Act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).

7. **Amendment of Ordinance XXXI of 1979.**—(1) The following amendments shall be made in the Income Tax Ordinance, 1979 (XXXI of 1979), namely :—

(1) In section 2,—

(a) in clause (16), after sub-clause (c), the following new sub-clause shall be inserted, namely :—

“(cc) a modaraba as defined in the Modaraba Companies and Modarabas (Floatation and Control) Ordinance, 1980 (XXXI of 1980); and

(b) in clause (20), in sub-clauses (a), (b), (c) and (d), after the word “shareholders”, wherever occurring, the words “or modaraba certificate holders” shall be inserted;

(2) in section 9, after sub-section (1), the following new sub-section shall be inserted, namely :—

“(1A) Notwithstanding anything contained in section 37 of the Modaraba Companies and Modaraba (Floatation and Control) Ordinance, 1980 (XXXI of 1980), or any other law for the time being in force, there shall be charged, levied and paid for each assessment year commencing on or after the first day of July, 1993, income tax in respect of the total income of a modaraba at the rate specified in the First Schedule :

Provided that the total income of a modaraba shall not be chargeable to tax for the first three assessment years after commencement of its business if not less than ninety *per cent* of its profits in a year is distributed to the modaraba certificate holders.”;

(3) in section 12,—

(a) in sub-section (12), the words “or stocks and shares” shall be omitted ;

(b) after sub-section (18), the following new sub-section shall be inserted, namely :—

“(18A)(a) Where an assessee has claimed, or shown to have received any private loan or advance which is found not to have been paid on or before the thirtieth day of June, 1994, or within five years of the expiration of the income year in which it was obtained, whichever is the later, the whole amount of the loan or advance or a portion thereof remaining unpaid after the expiration of such date or period, as the case may be, shall be deemed to be income of the assessee in the income year immediately next following or any subsequent year in which such finding is made ; and

amount has been deemed to be the income of the assessee under clause (a) and it is paid in a subsequent year, the amount so paid shall be deducted in computing the income in respect of that year.

Explanation.—For the purpose of this sub-section, the expression “private loan or advance” means a loan or advance obtained from an individual, association of persons (other than a finance society), an unregistered firm or Hindu undivided family.”

(4) in section 13,—

- (a) in sub-section (1), in the second proviso, the word “prior” shall be omitted; and
- (b) in sub-section (2), the words “and with the prior approval of the Inspecting Assistant Commissioner” shall be omitted;

(5) in section 24, in clause (cc), in the proviso for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely :—

“Provided further that nothing contained in this clause shall apply in respect of any assessment year commencing on or after the first day of July, 1991.”;

(6) in section 47, in sub-section (1),—

- (a) in clause (d), for the full stop a semi colon and the word “; or” shall be substituted; and
- (b) after clause (d), amended as aforesaid, the following new clause shall be added, namely :—

“(c) institutions, foundations, societies, boards, trusts or funds referred to in clause (91) of Part I of the Second Schedule.”;

(7) in section 50,—

- (a) in sub-section (2A), the commas and words “, being resident,” shall be omitted;
- (b) in sub-section (3), for the word, brackets, figure and letter “sub-section (3A)” the words, brackets, figures and letters “sub-section (2A) or sub-section (3A) or sub-section (4) or sub-section (6A) or sub-section (7C) or sub-section (7D)” shall be substituted.”;
- (bb) in sub-section (4), in clause (a), for the semi-colon at the end a colon shall be substituted and thereafter the following proviso

shall be added, namely :—

“Provided that the provisions of this clause shall, *mutatis mutandis*, apply to any payment made on or after the first day of July, 1992, to any non-resident person as they apply to any payment made to a resident recipient on account of execution of a contract for construction, assembly or like project in Pakistan;”;

- (c) after sub-section (5), the following new sub-section shall be inserted, namely :—

“(5A) Any person, being an authorised dealer in foreign exchange, shall at the time of realisation of foreign exchange proceeds on account of export of goods by a person, being an exporter, deduct tax at the rates specified in the First Schedule :

Provided that the Central Board of Revenue may, by notification in the official Gazette, specify any exporter or class of exporters to whom the provisions of this sub-section shall not apply.”;

- (d) in sub-section (6), the words ‘plying for hire’ shall be omitted ;
(e) in sub-section (7A), the words “other than a plot of land” shall be omitted ; and
(f) after sub-section (7D), the following new sub-section shall be added, namely :—

“(7E) At the time of preparing electricity consumption bills in respect of any commercial or industrial consumer, the person responsible for preparing such bills, shall charge tax on the amount of the electricity bill at the rates specified in the First Schedule, and the credit for the tax so collected in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by such consumer for the assessment year commencing on the first day of July next following the said financial year, or in the case of an assessee to whom section 72 or section 81 applies, the assessment year in which the “said date” as referred to therein falls, whichever is the later.”;

- (8) in section 59C,—

- (a) for sub-section (1), the following shall be substituted, namely :—

“(1) Notwithstanding anything contained in this Ordinance, the Central Board of Revenue, may make a scheme or schemes of fixed tax—

- (a) for persons maintaining small establishments to carry on business or profession whereunder an assessee may opt to

pay fixed amount of tax without being required to furnish a return of his total income under section 55 or 56 and receipt obtained for payment of such tax shall deem to be an order of assessment under section 59A; and

- (b) for persons carrying on any business or profession in shopping centres and commercial markets whereunder an assessee shall pay fixed amount of tax.”;
- (b) in sub-section (2), after the word “scheme”, the word “or schemes” shall be inserted :
- (9) after section 60, the following new section shall be inserted, namely:—

“60A. *Provisional assessment in certain cases.*—Where a concealed asset of any person comes to the knowledge of the Income Tax Officer, or such asset is impounded by any department or agency of the Federal or Provincial Government, the Income Tax Officer may, at any time, by an order in writing before making any assessment under section 62, 63 or 65, assess provisionally the total income of such person and the tax payable by him on the basis of the assessment :

Provided that proceedings under this section shall not be initiated without prior permission in writing of the Commissioner.

Explanation.—For the purpose of this section, “concealed asset” means any property or asset which, in the opinion of the Income Tax Officer, was acquired from any income liable to tax.”;
- (10) in section 65, in sub-section (1), for clause (c) the following shall be substituted and shall always be deemed to have been so substituted, namely:—

“(c) the total income of an assessee and the tax payable by him has been assessed or determined under sub-section (1) of section 59 or section 59A or deemed to have been so assessed or determined under sub-section (1) of section 59 or section 59A.”;
- (11) in section 66A, after sub-section (2), the following explanation shall be added, namely:—

“*Explanation.*—For the purpose of this section, an order prejudicial to the interests of revenue shall include an order passed without lawful jurisdiction.”;
- (12) in section 69, in sub-section (3),—
 - (a) in clause (b), the words, commas, figures, brackets and letters “or unless such contribution is derived from a gift from the assessee in

respect of which gift-tax, if any, payable under the Gift-tax Act, 1963 (XIV of 1963), has been paid" shall be omitted; and

- (b) in clause (c), the commas, words, figures, brackets and letters "", or unless such contribution is derived from a gift from the assessee in respect of which gift-tax, if any, payable under the Gift-tax Act, 1963 (XIV of 1963), has been paid" shall be omitted;

- (13) for section 79 the following shall be substituted, namely :—

"79. *Income from transactions with non-residents.*—Where business is carried on between a resident and a non-resident and it appears to the Income Tax Officer that conditions are made or imposed between them in their commercial or financial transactions which differ from those which would be made between independent persons, the Income Tax Officer shall determine the amount of profits which would have accrued to the resident but, by reason of those conditions, have not so accrued, and include such amount in the total income of the resident.";

- (14) in section 80B, in sub-section (1), the words "any resident being" shall be omitted;

- (15) in section 80C,—

- (a) in sub-section (1), the words and comma "being a resident," shall be omitted; and

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

"(2) The amount referred to in sub-section (1) shall be the following, namely :—

- (a) Where the person is a resident,—

- (i) the amount representing payments on which tax is deductible under sub-section (4) of section 50, other than payments on account of services rendered;

- (ii) the amount as computed for the purpose of collection of tax under sub-section (5) of section 50 in respect of goods imported, not being goods imported by an industrial undertaking as raw material for its own consumption; and

- (b) where the person is a non-resident, the amount representing payments on account of execution of a contract for construction, assembly or like project in Pakistan on which tax is deductible under sub-section (4) of section 50.";

shall be inserted, namely :—

“80CC. *Tax on income of certain exporters.*—(1) Notwithstanding anything contained in this Ordinance or any other law for the time being in force, where any amount referred to in sub-section (5A), of section 50 is received by any person, the whole of such amount shall be deemed to be the income of the said person and tax thereon shall be charged at the rates specified in the First Schedule.

(2) Nothing contained in this Ordinance shall be so construed as to authorise any allowance or deduction against the income as determined under sub-section (1) or any refund of tax deducted under sub-section (5A) of section 50 or set off of any loss under any provision of this Ordinance.

(3) Where the assessee has no income other than the income referred to in sub-section (1) in respect of which tax has been deducted under sub-section (5A) of section 50, the tax so deducted shall be deemed to be the final discharge of his tax liability under this Ordinance and he shall not be required to file the return of total income under section 55.”

(17) in section 80D. —

(a) in the title, after the word ‘companies’, the words ‘and registered firm’ shall be inserted;

(b) in sub-section (1),—

(i) after the word ‘company’, twice occurring, the words ‘or a registered firm’ shall be inserted; and

(ii) after the word “payable”, twice occurring, the words “or paid” shall be inserted and shall always be deemed to have been so inserted;

(c) after sub-section (1), amended as aforesaid, the following explanation shall be inserted and shall always be deemed to have been so inserted, namely :—

“*Explanation.*—For the removal of doubt, it is declared that the expressions “where no tax is payable or paid” and “or the tax payable or paid” apply to all cases where tax is not payable or paid for any reason whatsoever including any loss of income, profits or gains or set off of loss of earlier years, exemption from tax, credits or rebates in tax, and allowances and deductions (including depreciation) admissible under any provision of this Ordinance or any other law for the time being in force.”; and

(d) in sub-section (2),—

- (i) after the word “company”, the words ‘or a registered firm’ shall be inserted; and
- (ii) after the word “payable”, wherever occurring, the words “or paid” shall be inserted and shall always be deemed to have been so inserted;

(18) in section 83, in sub-section (4),—

- (a) in clause (a), the words “by way of gift or” shall be omitted;
- (b) in clause (b), the words “by way of gift or” shall be omitted; and
- (c) in clause (c), the words “by way of gift or” shall be omitted.

(19) after section 83, amended as aforesaid, the following new section shall be inserted, namely :—

“83A. *Income of minor child.*—Any income chargeable under the head “Income from business or profession” which is received by or arises or accrues, or is deemed to arise or accrue to any minor child of the assessee, such income shall be deemed to be the income of the assessee :

Provided that the provisions of this section shall not apply where the income of the minor child is derived from a business acquired by him through inheritance.

Explanation.—For the purpose of this section, “assessee” shall be the parent determined by the Income Tax Officer.”;

(20) in section 135, in sub-section (7A), in the second proviso, the commas, words and figure, “not being later than the first day of July, 1992,” shall be omitted;

(21) in section 138, in sub-section (5),—

- (i) in clause (ccc), the word “and” at the end shall be omitted; and
- (ii) in clause (d), for the full stop at the end a semi-colon and the word “; and ” shall be substituted and thereafter the following new clause shall be added, namely :—

“(e) where an order is passed by an Appellate Assistant Commissioner on or after the first day of July, 1991, reference to “Commissioner” shall be deemed to be reference to “Central Board of Revenue.”;

(22) in the First Schedule, in Part I,—

(a) in paragraph A,—

- (i) in sub-paragraph (1), for the words, figures and letters “excluding income to which sections 80B and 80C apply” the words, figures, letters and commas “excluding income to which sections 80B, 80C and 80CC apply” shall be substituted; and
- (ii) in sub-paragraph (2) for the words, figures and letters, “excluding income to which sections 80B and 80C apply” the words, figures, letters and commas “excluding income to which sections 80B, 80C and 80CC, apply” shall be substituted;

“(aa) in paragraph CC, the words and the comma “being resident in Pakistan during the corresponding income year,” shall be omitted;

(b) after paragraph CCC, the following new paragraphs shall be added, namely:—

“CCCC. In the case of every person to whom section 80CC applies,—

- (a) where the person was entitled to reduction of income tax and super tax equal to fifty *per cent* under clause (a) of sub-paragraph (2) of paragraph A of Part IV of the First Schedule; Three-fourth of one *per cent* of such income.
- (b) where the person was entitled to reduction of income tax and super tax equal to seventy-five *per cent* under Part III of the Second Schedule and the Eighth Schedule; and One-half *per cent* of such income.
- (c) in other cases. One *per cent* of such income.”;

(c) after paragraph F, the following new paragraph shall be added, namely:—

“FF. Rate for collection of income tax under sub-section (5A) of section 50: One *per cent* of such income;

Provided that where an assessee was entitled to reduction of income tax and super tax equal to fifty *per cent* and seventy-five *per cent* under clause (a) of sub-paragraph (2) of paragraph A of Part IV of the First Schedule, Part III of the Second Schedule and the Eighth Schedule, as

the case may be, the rate of collection of income tax shall be three-fourth of one *per cent* and one-half *per cent* of such income respectively.”;

(d) in Paragraph G,—

(i) in sub-paragraph (1), for clause (b), the following shall be substituted, namely:—

“(b) 2030 kilograms or more but less than 8120 kilograms. Three thousand rupees per annum.

(c) 8120 kilograms or more. Five thousand rupees per annum.”;

(ii) in sub-paragraph (2), after the word ‘vehicles’, the words “plying for hire” shall be inserted; and

(iii) after sub-paragraph (2), amended as aforesaid, the following new sub-paragraph shall be added, namely:—

“(3) Other private motor cars with engine capacity exceeding,—

(a) 1000 cc upto 1200cc; Five hundred rupees per annum.

(b) 1200 cc upto 1300cc; and Seven hundred and fifty rupees per annum.

(c) 1300cc. One thousand five hundred rupees per annum :

“Provided that collection of tax in respect of a private motor car first registered for more than five years but less than ten years ending on or before the first day of July, 1992, shall be made at one-half of the rates specified in this sub-paragraph :

“Provided further that no collection of tax shall be made if a private motor car was first registered for more than ten years ending on or before the first day of July, 1992.”;

(e) after paragraph J, the following new paragraphs shall be added, namely:—

“K. Rate of collection of income tax under sub-section (7E) of section 50,—

(i) does not exceed Rs. 400;	Nil
(ii) exceeds Rs. 400 but does not exceed Rs. 600;	Rs. 30
(iii) exceeds Rs. 600 but does not exceed Rs. 800;	Rs. 50
(iv) exceeds Rs. 800 but does not exceed Rs. 1000;	Rs. 80
(v) exceeds Rs. 1000 but does not exceed Rs. 1500;	Rs. 120
(vi) exceeds Rs. 1500 but does not exceed Rs. 2000;	Rs. 180
(vii) exceeds Rs. 2000 but does not exceed Rs. 2500;	Rs. 240
(viii) exceeds Rs. 2500 but does not exceed Rs. 3000; and	Rs. 300
(ix) exceeds Rs. 3000;	Rs. 360

(b) in the case of an industrial consumer if the electricity bill—

(i) does not exceed Rs. 500;	Nil
(ii) exceeds Rs. 500 but does not exceed Rs. 750;	Rs. 30
(iii) exceeds Rs. 750 but does not exceed Rs. 1000;	Rs. 50
(iv) exceeds Rs. 1000 but does not exceed Rs. 1500;	Rs. 80
(v) exceeds Rs. 1500 but does not exceed Rs. 2000;	Rs. 120
(vi) exceeds Rs. 2000 but does not exceed Rs. 3000;	Rs. 180
(vii) exceeds Rs. 3000 but does not exceed Rs. 4000;	Rs. 240
(viii) exceeds Rs. 4000 but does not exceed Rs. 5000;	Rs. 300
(ix) exceeds Rs. 5000.	Rs. 360"; and

"(ee) in Part II, in paragraph C, in the explanation, after the figure and letter "80C", the words, figure and letters "or section 80CC" shall be inserted; and

(eee) in Part IV, in paragraph A, in sub-paragraph (3), for the semi-colon and the word "; and" a full stop shall be substituted and thereafter the following explanation shall be added, namely :—

"*Explanation.*—For the removal of doubt, it is hereby declared that the term "total income" referred to in this sub-paragraph does not include income to which sections 80B, 80C and 80CC apply; and";

(f) after Part IV, the following new Part shall be added, namely:—

“PART V

RATES OF INCOME TAX FOR COMPANIES

A. Notwithstanding anything contained in this Schedule, except Part IV, in the case of a company, not being a modaraba, the rates of income tax on total income excluding such part of total income to which paragraph D and E or sections 80C and 80CC apply, shall be as under:—

(1) in respect of the assessment year commencing on the first day of July, 1992,—

- (a) in the case of a banking company; 66 per cent
- (b) in the case of a public company other than a banking company; and 44 per cent
- (c) in the case of any other company. 55 per cent

(2) in respect of the assessment year commencing on or after the first day of July, 1993, as set out in the table below :—

TABLE

Assessment year.	Banking company	Public company other than a banking company	Other company
1993-94	64 per cent	42 per cent	52 per cent
1994-95	62 per cent	39 per cent	49 per cent
1995-96	60 per cent	36 per cent	46 per cent
1996-97	58 per cent	33 per cent	43 per cent
1997-98 and thereafter.	55 per cent	30 per cent	40 per cent

B. In the case of a modaraba in respect of any assessment year commencing on or after the first day of July, 1993, the rate of income tax shall be 25 per cent of total income excluding such part of total income to which paragraph D and E applies.

C. No super tax and surcharge shall be payable by a company in respect of any assessment year beginning on or after the first day of July, 1992.

"D. The rates of income tax in respect of the amount representing income from dividends declared or distributed by a Pakistani company or a modaraba shall be as under:—

- | | |
|---|------------------------------|
| (a) Where such dividends are received by a public company. | 5 per cent of such amount. |
| (b) where such dividends are received by a body corporate referred to in sub-clause (c) of clause (16) of section 2 or a foreign association declared to be a company under sub-clause (e) of clause (16) of section 2. | 15 per cent of such amount. |
| (c) in other cases. | 20 per cent of such amount." |

E. The rates of income tax on the amount representing the face value of any bonus shares or the amount of any bonus issued by the company, with a view to increasing its paid-up capital—

- | | |
|---|------------------------------|
| (a) Where a company which issued bonus shares or the bonus is a public company. | 10 per cent of such amount. |
| (b) in other cases. | 15 per cent of such amount." |

(23) in the Second Schedule, in Part I,—

(a) for clause (56), the following shall be substituted, namely:—

"(56) Any income from donations, voluntary contributions, subscriptions, house property and investments in securities of the Federal Government derived by the following, namely:—

- (i) a provident fund to which the Provident Funds Act, 1925 (XIX of 1925) applies;
- (ii) trustees on behalf of a recognised provident fund or an approved superannuation fund or an approved gratuity fund;
- (iii) a benevolent fund or group insurance scheme approved by the Central Board of Revenue for the purposes of this clause;
- (iv) Service Fund;
- (v) Employees Old Age Benefits Institution established under the Employees Old Age Benefit Act, 1976 (XIV of 1976);
- (vi) any Unit, Station or Regimental Institute;

- (vii) any recognised Regimental Thrift and Savings Fund, the assets of which consist solely of deposits made by members and profits earned by investment thereof;
- (viii) National Investment (Unit) Trust of Pakistan established by the National Investment Trust Limited, if not less than ninety *per cent* of its Units at the end of that year are held by the public and not less than ninety *per cent* of its income of the year is distributed among the Unit-holders;
- (ix) any Mutual Fund approved by the Controller of Capital Issues and set up by the Investment Corporation of Pakistan, if not less than ninety *per cent* of its Certificates at the end of that year are held by the public and not less than ninety *per cent* of its income of that year is distributed among the Certificate-holders;
- (x) Shaukat Khanum Memorial Trust, Lahore; and
- (xi) Sheikh Sultan Trust, Karachi.

Explanation.—For the purpose of this clause, “Service Fund” means a fund which is established under the authority, or with the approval of the Federal Government for the purpose of—

- (a) securing deferred annuities to the subscribers of payment to them in the event of their leaving the service in which they are employed; or
- (b) making provision for their wives or children after their death; or
- (c) making payment to their estate or their nominees upon their death.”;

- (b) for clause (62) the following shall be substituted, namely:—

“62(1) Any income of a trust specified in sub-clause (2) from donations, voluntary contributions, subscriptions, house property, investments in the securities of the Federal Government and so much of the income chargeable under the head “Income from business or profession” as is expended in Pakistan for the purposes of carrying out welfare activities:

Provided that in the case of income under the head “Income from business or profession”, the exemption in respect of income under the said head shall not exceed an amount which bears to the income under the said head the same proportion as the said amount bears to the aggregate of the incomes from the aforesaid sources of income.

(2) A trust administered under a scheme approved by the Federal Government in this behalf and established in Pakistan exclusively for the purposes of carrying out such activities as are for the benefit and welfare of—

- (i) ex-servicemen and serving personnel, including civilian employees of the Armed Forces, and their dependents; or
- (ii) ex-employees and serving personnel of the Federal Government or a Provincial Government and their dependents, where the said trust is administered by a committee nominated by the Federal Government or, as the case may be, a Provincial Government.”;

“(bb) in clause (78A), after the word “abroad”, the comma and word “, where the deposits in the said account are made exclusively from foreign exchange remitted into the said account” shall be added;”;

(c) in clause (80),—

(a) in sub-clause (f), for the colon at the end a semi-colon shall be substituted; and

(b) after sub-clause (f), the following new clause shall be inserted, namely:—

(g) in respect of dividend income Whole of such received during any financial year income;” commencing on or after the first day of July, 1992, and ending on or before the 30th day of June, 1992, from a modaraba floated by a modaraba company.

(d) for clause (84) the following shall be substituted, namely:—

“(84) So much of the income of a professional sportsman derived from any one match played, in his lifetime, for the benefit of such sportsman, as does not exceed five hundred thousand rupees.”;

(e) in clause (89), after the word “income”, the words “other than income from business or house property” shall be inserted;

(f) for clause (91), the following shall be substituted, namely:—

“(91) Subject to the provisions of sub-section (3A) of section 47, any amount paid as donation to the following institutions, foundations,

societies, boards, trusts and funds, namely:—

- (i) any Sports Board or institution recognised by the Federal Government for the purposes of promoting, controlling or regulating any sport or game;
- (ii) President's Fund for Afghan Refugees;
- (iii) Fund for Promotion of Science and Technology in Pakistan;
- (iv) Fund for Retarded and Handicapped Children;
- (v) National Trust Fund for the Disabled;
- (vi) Bangladesh Flood Relief Fund, 1988;
- (vii) Fund for Development of Mazar of Hazarat Burri Imam;
- (viii) Rabita-e-Islami's Project for printing copies of the Holy Quran;
- (ix) Fatimid foundation, Karachi;
- (x) Al-Shifa Trust;
- (xi) Bank of Commerce and Credit International Foundation for Advancement of Science and Technology;
- (xii) Society for the Promotion of Engineering Sciences and Technology in Pakistan;
- (xiii) President's Fund for Assistance to Palestine;
- (xiv) President's Famine Relief Fund for Africa;
- (xv) Bangladesh Cyclone Relief Fund, 1985;
- (xvi) Prime Minister's Fund for the Welfare of Widows and Orphans;
- (xvii) Prime Minister's Disaster Relief Fund, 1987;
- (xviii) Chief Minister Punjab's Flood Relief Fund, 1988;
- (xix) Prime Minister's Fund for Welfare and Relief for Kashmiris;
- (xx) Prime Minister's Bangladesh Cyclone Relief Fund, 1991;

- (xxi) Sindh Governor's Relief Fund, 1990, for the Relief and Rehabilitation of Victims of Violence in Sindh ;
- (xxii) Citizens — Police Liaison Committee, Central Reporting Cell, Sindh Governor House, Karachi ;
- (xxiii) ICIC Foundation ;
- (xxiv) BCCI Foundation ;
- (xxv) National Management Foundation ;
- (xxvi) Endowment Fund of the Agha Khan University Foundation (Pakistan Branch), Karachi ;
- (xxvii) Shaheed Zulfikar Ali Bhutto Memorial Awards Society ;
- (xxviii) Iqbal Memorial Fund ;
- (xxix) Cancer Research Foundation of Pakistan, Lahore ; and
- (xxx) Shaukat Khanum Memorial Trust, Lahore.”;
- (g) in clause (92), after the word ‘income’, words “other than income from business or house property” shall be inserted ;
- (h) in clause (93), after the word “from”, the words and commas “donations, voluntary contributions, subscriptions, investments in securities of the Federal Government and” shall be inserted ;
- (i) in clause (94), for the words “contributions and” the words and commas “contributions, donations, subscriptions, house property and investments in securities of the Federal Government” shall be inserted ;
- “(ia) in clause (111A), after the figure and letter “80C” the words, figure and letters “or section 80CC” shall be added ; and
- (ib) in clause (116), after the words “sale of”, the words “modaraba certificates or” shall be inserted ; and
- (j) after clause (126A), the following new clause shall be added, namely :—
- “(126B)(i) Profits and gains derived by a company for a period of five years from an industrial undertaking set up in such area and within such period and on such conditions as the Federal Government may, by notification in the official Gazette, specify.
- (ii) Income chargeable under the head “Capital gains” derived by an assessee from the sale of shares representing foreign equity in such company and on such conditions as the Federal Government may, by notification in the official Gazette, specify.”;

- (k) after clause (167B), the following new clause shall be added, namely :—

“(167C) Any amount deemed to be income of an employer for the purposes of tax on tax in respect of an expatriate employee whose services are engaged as a technician, consultant or adviser in connection with any project in Pakistan.”;

- (l) Clauses (57), (58), (59), (60), (61), (62A), (63), (64), (103A), (104), (105), (106), (120A), (142), (143), (144), (145), (146B), (146C), (147), (147A), (149), (149A), (149B), (149C), (149D), (149E), (149F), (149G), (149H), (149J), (150), (151), (151A), (151B), (151C), (158), (169A), (173), (177) and (177A) shall be omitted.”;

- (m) in Part IV, in clause (8), the proviso shall be omitted; and

- (24) in the Third Schedule, in rule 1, after sub-rule (3), the following new sub-rule shall be inserted, namely :—

“(3A) Where any building, furniture, machinery or plant is used for the purposes of business or profession during any income year for which the income from such business or profession is exempt from tax, depreciation admissible under sub-rule (1) shall be deemed to have been allowed in respect of the said income year and after expiration of the exemption period written down value of such assets shall be determined in accordance with sub-clause (ii) of clause (b) of sub-rule (7) of rule 8.”

- (2) The provisions of—

- (a) paragraphs (12), (16), (18) and (19) of sub-clause (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1993;
- (b) paragraph (7) of sub-clause (1) shall, for the purposes of deduction or collection of tax, take effect on the first day of July, 1992;
- (c) sub-paragraph (b) of paragraph (22) of sub-clause (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1993; and
- (d) sub-paragraphs (a), (b), (d), (e), (f), (g), (h) and (i) of paragraph (23) of sub-clause (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1993.

8. **Amendment in Ordinance XII of 1982.**—Section 2 and section 2A of the Finance Ordinance, 1982 (XII of 1982), shall be omitted.

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137 THE GAZETTE OF PAKISTAN, EXTRA., JULY 1, 1992 [PART II]
9. **Amendment of Act VI of 1987 (VI of 1987).**—In the Finance Act, 1987 (VI of 1987), in section 12, in sub-section (1), for the words “two hundred and fifty” the words “five hundred” shall be substituted.

10. **Amendment of Act V of 1989.**—The following amendments shall be made in section 7 of the Finance Act, 1989 (V of 1989), namely :—

(1) In sub-section (1)—

(a) for the words “rate of five *per cent* of the capital value” the words, brackets and figure “rates specified in sub-section (10)” shall be substituted;

(b) in the *Explanation*, for clause (b) the following shall be substituted, namely :—

“(b) “company” shall have the same meaning as defined in the Income Tax Ordinance, 1979 (XXXI of 1979)”; and

(c) after clause (b), amended as aforesaid, the following new clauses shall be inserted, namely :—

“(c) “development authority” means an authority formed by or under any law for the purposes of development of an area and includes any authority, society, agency, trust, association or institution declared as development authority by the Central Board of Revenue by a notification in the official Gazette; and

(d) “registration authority” means the person responsible for registering or attesting the transfer of the asset or of the right to use thereof for more than twenty years, and in the case of a development authority or a cooperative society, its principal officer.”;

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

“(2)” The assets referred to in sub-section (1) are—

(a) urban immovable property, not being a property to which clauses (b) or (c) apply, with land area exceeding two hundred and fifty square yards;

(b) plots of land with area of not less than two hundred and forty square yards, allotted by a development authority ;

(c) urban immovable commercial property ;

(d) immovable property situated between the outer limits of a municipal corporation, municipal committee, cantonment board or Islamabad Capital Territory and the limits of rural areas specified in the Central Board of Revenue Circular

No. 2 of 1992 (Income Tax), dated the 27th January, 1992, for the purpose of tax holiday;

- (e) motor vehicle, other than a car previously used in Pakistan, not plying for hire, with engine capacity exceeding 800 cubic centimeters;
- (f) motor vehicle, being a car previously used in Pakistan with engine capacity exceeding 800 cubic centimeters; and
- (g) new shares of public companies quoted on stock exchange the issue of which is over subscribed by fifty *per cent* or more.”;

(3) in sub-section (3),—

- (a) in clause (a), the word “and” at the end shall be omitted;
- (b) in clause (b), for the full stop at the end a semi colon and the word “; and” shall be substituted; and
- (c) after clause (b), amended as aforesaid, the following new clause shall be added, namely :—

“(c) in the case of shares, the cost of acquisition thereof.”

(4) in sub-section (5), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that such individual, association of persons, firm or the company has not acquired any asset specified in clauses (b), (d), (f) or (g) of sub-section (2).”; and

(5) After sub-section (9), the following new sub-section shall be added, namely :—

“(10) The rate of Capital value tax shall be—

- (i) in the case of assets referred to in clauses (a), (b), (c), (e), and (g) of sub-section (2). 5% of the capital value.
- (ii) in the case of assets referred to in clause (d) of sub-section (2). 3% of the capital value.
- (iii) in the case of assets referred to in clause (f) of sub-section (2), where the period between the date of first registration and the date of any subsequent registration is—
 - (a) less than five years. 2.5% of the capital value.
 - (b) five years or more but less than ten years. 1.25% of the capital value.
 - (c) ten years or more. Nil.”

11. **Amendment of Sales Tax Act, 1990.**—The following amendments shall be made in the Sales Tax Act, 1990, namely :—

- (1) In section 13, after sub-section (2), the following new sub-section shall be added, namely :—

“(3) The exemption from tax chargeable under this Act may be allowed from any previous date specified in the notification issued under sub-section (1) or, as the case may be, order made under sub-section (2).”;

- (2) after section 35, the following new section shall be inserted, namely :—

“35-A. *Extent of confiscation.*—(1) Confiscation of any goods under this Act includes any package in which they are found, and all other contents thereof.

(2) Every conveyance of whatever kind used in the removal of any goods liable to confiscation under this Act shall also be liable to confiscation :

Provided that, where a conveyance liable to confiscation has been seized by an Officer of Sales Tax, the appropriate officer may, in such circumstances as may be prescribed by rules, order its release, pending the adjudication of the case involving its confiscation if the owner of the conveyance furnishes him with a sufficient guarantee from a scheduled bank for the due production of the conveyance at any time and place it is required by the appropriate officer to be produced.

(3) Confiscation of any conveyance under this Act includes her tackle, apparel and furniture.”;

- (3) in section 38, in sub-section (1), after the words “authorized by the”, the words “Board or” shall be inserted;
- (4) in section 39, after the words “empowered by the”, the words “Board or” shall be inserted; and
- (5) in section 41, in sub-section (1), after the word and figure “section 39” for the word “shall” the word “may” shall be substituted.

12. **Amendment of the Act XII of 1991.**—The following amendments shall be made in the Finance Act, 1991 (XII of 1991),—

In the section 10, for sub-section (1) the following shall be substituted namely :—

- “(1) There shall be levied and collected as additional customs duty on the warehousing of goods specified in the First Schedule to the Customs Act, 1969 (IV of 1969), which are entered for warehousing in the

customs bonded warehouses at the rate of one per cent of the value of the said goods for the first quarter or part thereof for all categories of goods; and two per cent for the second quarter or part thereof in respect of goods other than consumer goods notified by the Central Board of Revenue under section 98 of the said Act.

(1A) The value for the purpose of assessment of customs-duty under sub-section (1) shall be the value as determined under section 25 or, as the case may be, fixed under section 25B of the said Act:

Provided that, for the purposes of Sales Tax Act, 1990, the additional customs-duty shall not constitute a part of the value of supply."

13. **Amendment of Act XVIII of 1991.**—The following amendments shall be made and shall be deemed to always have been so made in section 17 of the Pakistan Telecommunication Corporation Act, 1991 (XVIII of 1991), namely:—

- (1) in sub-section (1), for word "five" the word "three" shall be substituted; and
- (2) sub-section (2) shall be omitted.

14. **Incentives to foreign investors, etc.**—(1) Where, under a bilateral agreement or treaty with Government of Pakistan, any foreign company makes any investment in any industrial undertaking or a class of industrial undertakings within an Industrial Zone set up for such industrial undertakings, the Federal Government may, by notification in the official Gazette, allow such exemption from payment of any tax, duty or surcharge to such industrial undertaking or class of undertakings as may be specified in the notification.

(2) Where a notification under sub-section (1) is issued, the provisions of the Industrial Relations Ordinance, 1969 (XXII of 1969), and such other laws as the Federal Government may, by notification in the official Gazette, specify shall not apply to the Industrial undertaking or class of undertakings situated in the Industrial Zones specified in such notification.

(3) The Federal Government may make rules for carrying out the purposes of sub-section (1) and sub-section (2).

15. **Federal Education Fee.**—(1) There shall be levied and collected Federal Education Fee from every company as defined in the Companies Ordinance, 1984 (XLVII of 1984) whose fixed assets as shown in its balance sheet made on or after the thirtieth day of June, 1992, are valued at more than fifty million rupees at such rates and in such manner and from such date as may be specified in a scheme notified by the Federal Government in the official Gazette.

column (1) of the table below, if it has set up or sets up, manages and runs educational institution specified in column (2) of that table within such period as may be notified in the scheme referred to in sub-section (1).

TABLE

Type of Company	Educational institution
1	2
(a) Where the value of all fixed assets is more than Rs. 50 million but not more than Rs. 100 million.	Middle school.
(b) Where the value of all fixed assets is more than Rs. 100 million but not more than Rs. 250 million.	High school.
(c) Where the value of all fixed assets is more than Rs. 250 million	Technical education school.

(3) The Federal Government may, by notification in the official Gazette, make rules for carrying out the purposes of this section.

THE FIRST SCHEDULE

(See clause 6)

AMENDMENTS IN THE CUSTOMS ACT, 1969 (IV OF 1969)

In the Customs Act, 1969, in the First Schedule, against Heading Nos. and sub-heading Nos. as the case may be, specified in the first and second columns of the Table below, for the entries relating to the "Description of Goods" and "Rate of Duty" the following corresponding entries in the third and fourth columns of the Table shall be substituted:—

TABLE

Heading No.	Sub Heading No.	Description of Goods	Rate of Duty
1	2	3	4
01.01		Live horses, asses, mules and hinnies.	
		Horses:	
	0101.1100 --	Pure-bred breeding animals	10% <i>ad val.</i>

1	2	3	4
	0101.1900 --	Other	10% ad val.
	0101.2000 -	Asses, mules and hinnies	10% ad val.
01.02	Live bovine animals.		
	0102.1000 -	Pure-bred breeding animals	10% ad val.
	0102.9000 -	Other	50% ad val.
01.03			
	0103.1000 -	Pure-bred breeding animals	50% ad val.
	-	Other:	
	0103.9100 --	Weighing less than 50 kg	50% ad val.
	0103.9200 --	Weighing 50 kg. or more	50% ad val.
01.04	Live sheep and goats.		
	-	Sheep:	
	0104.1010 ---	For breeding	10% ad val.
	0104.1090 ---	Other	50% ad val.
	-	Goats:	
	0104.2010 ---	For breeding	10% ad val.
	0104.2090 ---	Other	50% ad val.
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, trukeys and guinea fowls.		
	-	Weighing not more than 185 g:	
	0105.1100 --	Fowls of the species Gallus domesticus	30% ad val.
	0105.1900 --	Other	30% ad val.
	-	Other:	
	0105.9100 --	Fowls of the species Gallus domesticus	50% ad val.
	0105.9900 --	Other	50% ad val.
01.06	Other live animals.		
	0106.0010 ---	Zoo animals	50% ad val.
	0106.0002 ---	Living insects	50% ad val.
	0106.0090 ---	Other	50% ad val.
02.01	Meat of bovine animals, fresh or chilled.		
	0201.1000 -	Carcasses and half-carcasses	70% ad val.
	0201.2000 -	Other cuts with bone in	90% ad val.
	0201.3000 -	Boneless	90% ad val.

1	2	3	4
02.02	Meat of bovine animals, frozen.		
	0202.1000 -	Carcasses and half-carcasses	70% <i>ad val.</i>
	0202.2000 -	Other cuts with bone in	90% <i>ad val.</i>
	0202.3000 -	Boneless	90% <i>ad val.</i>
02.03	Fresh or chilled:		
	0203.1100 --	Carcasses and half-carcasses	70% <i>ad val.</i>
	0203.1200 --		90% <i>ad val.</i>
	0203.1900 --	Other	90% <i>ad val.</i>
		Frozen:	
	0203.2100 --	Carcasses and half-carcasses	70% <i>ad val.</i>
	0203.2200 --		90% <i>ad val.</i>
	0203.2900 --	Other	90% <i>ad val.</i>
02.04	Meat of sheep or goat, fresh, chilled or frozen.		
	0204.1000 -	Carcasses and half-carcasses of lamb, fresh or chilled	70% <i>ad val.</i>
		Other meat of sheep, fresh or chilled:	
	0204.2100 --	Carcasses and half-carcasses	70% <i>ad val.</i>
	0204.2200 --	Other cuts with bone in	90% <i>ad val.</i>
	0204.2300 --	Boneless	90% <i>ad val.</i>
	0204.3000 -	Carcasses and half-carcasses of lamb, frozen	70% <i>ad val.</i>
		Other meat of sheep, frozen:	
	0204.4100 --	Carcasses and half-carcasses	70% <i>ad val.</i>
	0204.4200 --	Other cuts with bone in	90% <i>ad val.</i>
	0204.4300 --	Boneless	90% <i>ad val.</i>
	0204.5000 -	Meat of goats	90% <i>ad val.</i>
02.05	0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	90% <i>ad val.</i>
02.06	Meat of swine, fresh or chilled:		
	0206.1000 -	Of bovine animals, fresh or chilled	90% <i>ad val.</i>
		Of bovine animals, frozen:	
	0206.2100 --	Tongues	90% <i>ad val.</i>
	0206.2200 --	Livers	90% <i>ad val.</i>

1	2	3	4
	0206.2900 --	Other	90% <i>ad val.</i>
	0206.3000 --		90% <i>ad val.</i>
	0206.4100 --	Livers	90% <i>ad val.</i>
	0206.4900 --	Other	90% <i>ad val.</i>
	0206.8000 --	Other, fresh or chilled	90% <i>ad val.</i>
	0206.9000 --	Other, frozen	90% <i>ad val.</i>
02.07	Meat and edible offal of the poultry of heading No. 01.05, fresh, chilled or frozen:		
	0207.1000 --	Poultry not cut in pieces, fresh or chilled	70% <i>ad val.</i>
		Poultry not cut in pieces, frozen:	
	0287.2100 --	Fowls of the species <i>Gallus domesticus</i>	90% <i>ad val.</i>
	0207.2200 --	Turkeys	90% <i>ad val.</i>
	0207.2300 --	Ducks, geese and guinea fowls	90% <i>ad val.</i>
		Poultry cuts and offal (including livers), fresh or chilled:	
	0207.3100 --	Fatty livers of geese or ducks	90% <i>ad val.</i>
	0207.3900 --	Other	90% <i>ad val.</i>
		Poultry cuts and offal other than livers, frozen:	
	0207.4100 --	Of fowls of the species <i>Gallus domesticus</i>	90% <i>ad val.</i>
	0207.4200 --	Of turkeys	90% <i>ad val.</i>
	0207.4300 --	Of ducks, geese or guinea fowls	90% <i>ad val.</i>
	0207.5000 --	Poultry livers, frozen	90% <i>ad val.</i>
02.08	Other meat and edible meat offal, fresh, chilled or frozen:		
	0208.1000 --	Of rabbits or hares	90% <i>ad val.</i>
	0208.2000 --	Frogs' legs	90% <i>ad val.</i>
	0208.9000 --	Other	90% <i>ad val.</i>
02.09	0209.0000		90% <i>ad val.</i>
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:		
	0210.1100 --		90% <i>ad val.</i>
	0210.1200 --	Bellies (streaky) and cuts thereof	90% <i>ad val.</i>
	0210.1900 --	Other	90% <i>ad val.</i>
	0210.2000 --	Meat of bovine animals	90% <i>ad val.</i>

0210.9000 -	Other, including edible flours and meals of meat or meat offal.	90% <i>ad val.</i>
03.01	Live fish.	
0301.1000 -	Ornamental fish.	10% <i>ad val.</i>
-	Other live fish:	
0301.9100 --	Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>).	90% <i>ad val.</i>
0301.9200 --	Eels (<i>Anguilla</i> spp.)	90% <i>ad val.</i>
0301.9300 --	Carp.	90% <i>ad val.</i>
0301.9900 --	Other.	90% <i>ad val.</i>
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	
-	Salmonidae, excluding livers and roes:	
0302.1100 --	Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>).	90% <i>ad val.</i>
0302.1200 --	Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	90% <i>ad val.</i>
0302.1900 --	Other.	90% <i>ad val.</i>
-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Sophthalmidae</i> and <i>Citharidae</i>), excluding liver and roes:	
0302.2100 --	Halibut (<i>reinhardtius hippoglossoides</i> , <i>Hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	90% <i>ad val.</i>
0302.2200 --	Plaice (<i>Pleuronectes platessa</i>).	90% <i>ad val.</i>
0302.2300 --	Sole (<i>Solea</i> spp.)	90% <i>ad val.</i>
0302.2900 --	Other.	90% <i>ad val.</i>
-	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthygnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:	
0302.3100 --	Albacore or long finned tunas (<i>Thunnus alalunga</i>).	90% <i>ad val.</i>
0302.3200 --	Yellowfin tunas (<i>Thunnus albacares</i>).	90% <i>ad val.</i>
0302.3300 --	Skipjack or stripe-bellied bonito.	90% <i>ad val.</i>
0302.3900 --	Other.	90% <i>ad val.</i>
0302.4000 -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes.	90% <i>ad val.</i>
0302.5000 -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes.	90% <i>ad val.</i>
-	Other fish, excluding livers and roes:	

1	2	3	4
	0302.6100 --	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), Sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus Sprattus</i>).	90% <i>ad val.</i>
	0302.6200 --	Haddock (<i>Melanogrammus aeglefinus</i>).	90% <i>ad val.</i>
	0302.6300 --	Coalfish (<i>Pollachius virens</i>).	90% <i>ad val.</i>
	0302.6400 --	Mackerel (<i>Scomber scombrus australasicus</i> , <i>Scomber Japonicus</i>).	90% <i>ad val.</i>
	0302.6500 --	Dogfish and other sharks.	90% <i>ad val.</i>
	0302.6600 --	Eels (<i>Anguilla</i> spp.).	90% <i>ad val.</i>
	0302.6900 --	Other.	90% <i>ad val.</i>
	0302.7000 --	Livers and roes.	90% <i>ad val.</i>
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.		
	0303.1000 -	Pacific salmon (<i>Oncorhynchus</i> spp.), excluding liver and roes.	90% <i>ad val.</i>
	-	Other salmonidae, excluding livers and roes;	
	0303.2100 --	Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gillae</i>).	90% <i>ad val.</i>
	0303.2200 --	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	90% <i>ad val.</i>
	0303.2900 --	Other.	90% <i>ad val.</i>
	-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Solcidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), exclud- ing livers and roes:	
	0303.3100 --	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hip- poglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	90% <i>ad val.</i>
	0303.3200 --	Plaice (<i>Pleuronectes platessa</i>).	90% <i>ad val.</i>
	0303.3300 --	Sole (<i>Solea</i> spp.).	90% <i>ad val.</i>
	0303.3990 --	Other.	90% <i>ad val.</i>
	-	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
	0303.4100 --	Albacore or longfinned tunas (<i>Thunnus alalunga</i>).	90% <i>ad val.</i>
	0303.4200 --	Yellowfin tunas (<i>Thunnus albacares</i>).	90% <i>ad val.</i>
	0303.4300 --	Skipjack or stripe-bellied bonito.	90% <i>ad val.</i>
	0303.4900 --	Other.	90% <i>ad val.</i>
	0303.5000 -	Herrings (<i>Clupea harengus</i> , <i>Clupeapallasii</i>), ex- cluding livers and roes.	90% <i>ad val.</i>

1	2	3	4
	0303.6000 -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes.	90% <i>ad val.</i>
	-	Other fish, excluding livers and roes:	
	0303.7100 --	Sardines (<i>Sardina pitchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>).	90% <i>ad val.</i>
	0303.7200 --	Haddock (<i>Melanogrammus aeglefinus</i>).	90% <i>ad val.</i>
	0303.7300 --	Coalfish (<i>Pollachius virens</i>).	90% <i>ad val.</i>
	0303.7400 --	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>).	90% <i>ad val.</i>
	0303.7500 --	Dogfish and other sharks.	90% <i>ad val.</i>
	0303.7600 --	Eels (<i>Anguilla</i> spp.)	90% <i>ad val.</i>
	0303.7700 --	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>).	90% <i>ad val.</i>
	0303.7800 --	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	90% <i>ad val.</i>
	0303.7900 --	Other.	90% <i>ad val.</i>
	0303.8000 -	Livers and roes.	90% <i>ad val.</i>
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
	0304.1000 -	Fresh or chilled.	90% <i>ad val.</i>
	0304.2000 -	Frozen fillets.	90% <i>ad val.</i>
	0304.9000 -	Other.	90% <i>ad val.</i>
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
	0305.1000 -	Flours, meals and pellets of fish, fit for human consumption.	90% <i>ad val.</i>
	0305.2000 -	Livers and roes, dried, smoked, salted or in brine.	90% <i>ad val.</i>
	0305.3000 -	Fish fillets, dried, salted or in brine, but not smoked.	90% <i>ad val.</i>
	-	Smoked fish, including fillets:	
	0305.4100 --	Pacific salmon (<i>Oncorhynchus</i> spp.) Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	90% <i>ad val.</i>
	0305.4200 --	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	90% <i>ad val.</i>
	0305.4900 --	Other.	90% <i>ad val.</i>
	-	Dried fish, whether or not salted but not smoked:	
	0305.5100 --	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	90% <i>ad val.</i>

1	2	3	4
	0305.5900 --	Other.	90% <i>ad val.</i>
	-	Fish, salted but not dried or smoked and fish in brine;	
	0305.6100 --	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	90% <i>ad val.</i>
	0305.6200 --	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	90% <i>ad val.</i>
	0305.6300 --	Anchovies (<i>Engraulis</i> spp.)	90% <i>ad val.</i>
	0305.6900 --	Other.	90% <i>ad val.</i>
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
	-	Frozen:	
	0306.1100 --	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Jasus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.).	90% <i>ad val.</i>
	0306.1200 --	Lobsters (<i>Homarus</i> spp.)	90% <i>ad val.</i>
	0306.1300 --	Shrimps and prawns.	90% <i>ad val.</i>
	0306.1400 --	Crabs	90% <i>ad val.</i>
	0306.1900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	90% <i>ad val.</i>
	-	Not frozen:	
	0306.2100 --	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.).	90% <i>ad val.</i>
	0306.2200 --	Lobsters (<i>Homarus</i> spp.)	90% <i>ad val.</i>
	0306.2300 --	Shrimps and prawns.	90% <i>ad val.</i>
	0306.2400 --	Crabs.	90% <i>ad val.</i>
	0306.2900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	90% <i>ad val.</i>
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried salted or in brine aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	
	0307.1000 -	Oysters.	90% <i>ad val.</i>
	-	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
	0307.2100 --	Live, fresh or chilled.	90% <i>ad val.</i>

0307.2900 --	Other.	90% <i>ad val.</i>
-	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	
0307.3100 --	Live, fresh or chilled.	90% <i>ad val.</i>
0307.3900 --	Other.	90% <i>ad val.</i>
-	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiolo</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Scpioteuthis</i> spp.):	
0307.4100 --	Live, fresh or chilled.	90% <i>ad val.</i>
0307.4900 --	Other.	90% <i>ad val.</i>
-	Octopus (<i>Octopus</i> spp.):	
0307.5100 --	Live, fresh or chilled.	90% <i>ad val.</i>
0307.5900 --	Other.	90% <i>ad val.</i>
0307.6000 -	Snails, other than sea snails.	90% <i>ad val.</i>
-	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	
0307.9100 --	Live, fresh or chilled.	90% <i>ad val.</i>
0307.9900 --	Other.	90% <i>ad val.</i>
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401.1000 -	Of a fat content, by weight not exceeding 1%.	70% <i>ad val.</i>
0401.2000 -	Of a fat content, by weight, exceeding 1% but not exceeding 6%.	70% <i>ad val.</i>
0401.3000 -	Of a fat content, by weight, exceeding 6%.	70% <i>ad val.</i>
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	
-	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%:	
0402.1010 ---	Milk.	Rs. 12 per kg. + 10% <i>ad val.</i>
0402.1020 ---	Cream.	70% <i>ad val.</i>
-	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	
--	Not containing added sugar or other sweetening matter:	
0402.2110 ---	Milk.	Rs. 12 per kg. + 10% <i>ad val.</i>

1	2	3	4
	0402.2120 ---	Cream.	70% <i>ad val.</i>
		Other:	
	0402.2910 ---	Milk.	Rs. 12 per kg. + 10% <i>ad val.</i>
	0402.2920 ---	Cream.	70% <i>ad val.</i>
		Other:	
		Not containing added sugar or other sweetening matter:	
	0402.9110 ---	Milk.	Rs. 12 per kg. + 10% <i>ad val.</i>
	0402.9120 ---	Cream.	70% <i>ad val.</i>
		Other:	
	0402.9910 --	Milk.	Rs. 12 per kg. + 10% <i>ad val.</i>
	0402.9920 ---	Cream.	70% <i>ad val.</i>
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nut or cocoa.		
	0403.1000 -	Yogurt.	90% <i>ad val.</i>
	0403.9000 -	Other.	90% <i>ad val.</i>
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.		
	0404.1000 -	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter.	70% <i>ad val.</i>
	0404.9000 -	Other.	70% <i>ad val.</i>
04.05	Butter and other fats and oils derived from milk.		
	0405.0010 ---	Butter.	90% <i>ad val.</i>
	0405.0090 ---	Other fats and oils derived from milk.	90% <i>ad val.</i>
04.06	Cheese and curd.		
	0406.1000 -	Fresh (unripened or uncurd) cheese, including whey, cheese and curd.	90% <i>ad val.</i>
	0406.2000 -	Grated or powdered cheese, of all kinds.	90% <i>ad val.</i>
	0406.3000 -	Processed cheese, not grated or powdered.	90% <i>ad val.</i>
	0406.4000 -	Blue-veined cheese.	90% <i>ad val.</i>

1	2	3	4
	0406.9000 -	Other cheese.	90% <i>ad val.</i>
04.07		Birds' eggs, in shell, fresh, preserved or cooked.	
	0407.0010 ---	Birds' eggs in shell, fresh.	90% <i>ad val.</i>
	0407.0090 ---	Other.	90% <i>ad val.</i>
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
		Egg yolks:	
	0408.1100 --	Dried.	90% <i>ad val.</i>
	0408.1900 --	Other.	90% <i>ad val.</i>
		Other:	
	0408.9100 --	Dried.	90% <i>ad val.</i>
	0408.9900 --	Other.	90% <i>ad val.</i>
04.09	0409.0000	Natural honey.	90% <i>ad val.</i>
04.10	0410.0000	Edible products of animal origin, not elsewhere specified or included.	90% <i>ad val.</i>
05.01	0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	50% <i>ad val.</i>
05.02			
	0502.1000 -		50% <i>ad val.</i>
		Other:	
	0502.9010 ---	Bristles of other animals.	50% <i>ad val.</i>
	0502.9090 ---	Other.	50% <i>ad val.</i>
05.03	0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	50% <i>ad val.</i>
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	
	0504.0010 ---		50% <i>ad val.</i>
	0504.0090 ---	Other.	50% <i>ad val.</i>
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	
	0505.1000 -	Feathers of a kind used for stuffing down.	50% <i>ad val.</i>
	0505.9000 -	Other.	50% <i>ad val.</i>

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05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
	0506.1000 -	Osssein and bones treated with acid.	50% <i>ad val.</i>
	0506.9000 -	Other.	50% <i>ad val.</i>
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	
	0507.1000 -	Ivory, ivory powder and waste.	50% <i>ad val.</i>
	0507.9000 -	Other.	50% <i>ad val.</i>
05.08	0508.0000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, un-worked or simply prepared but not cut to shape, powder and waste thereof.	50% <i>ad val.</i>
05.09	0509.0000	Natural sponges of animals origin.	70% <i>ad val.</i>
05.10	0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animals products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	50% <i>ad val.</i>
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
	0511.1000 -	Bovine semen.	10% <i>ad val.</i>
	-	Other:	
	--	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
	0511.9110 ---	Fish waste.	50% <i>ad val.</i>
	0511.9190 ---	Other.	10% <i>ad val.</i>
	--	Other:	
	---	Sinews and tendons:	
	0511.9911 ----		
	0511.9919 ----	Other	70% <i>ad val.</i>
	--	Parings and similar waste of raw hides and skins:	
	0511.9921 ----		70% <i>ad val.</i>
	0511.9929 ----	Other.	70% <i>ad val.</i>
	0511.9930 ---	Silk-worm eggs.	10% <i>ad val.</i>
	0511.9940 ---	Cochineal and similar insects.	50% <i>ad val.</i>
	---	Animal blood:	50% <i>ad val.</i>

	0511.9951 ----		50% <i>ad val.</i>
	0511.9959 ----	Other.	50% <i>ad val.</i>
	---	Other:	
	0511.9991 ----		10% <i>ad val.</i>
	0511.9999 ----	Other.	10% <i>ad val.</i>
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 No. 12.12.		
	0601.1000 -	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.	10% <i>ad val.</i>
	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots:	
	0601.2010 ---	Chicory plants and roots.	50% <i>ad val.</i>
	0601.2090 ---	Other.	10% <i>ad val.</i>
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.		
	0602.1000 -	Unrooted cuttings and slips.	10% <i>ad val.</i>
	-	Trees, shrubs, and bushes, grafted or not, of kinds which bear edible fruit or nuts:	
	0602.2010 ---	Of coconut.	10% <i>ad val.</i>
	0602.2090 ---	Other.	10% <i>ad val.</i>
	0602.3000 -	Rhododendrons and azaleas, grafted or not.	10% <i>ad val.</i>
	0602.4000 -	Roses, grafted or not.	10% <i>ad val.</i>
	-	Other:	
	0602.9100 --	Mushroom spawn.	10% <i>ad val.</i>
	0602.9900 --	Other.	10% <i>ad val.</i>
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.		
	0603.1000 -	Fresh.	90% <i>ad val.</i>
	0603.9000 -	Other.	90% <i>ad val.</i>
06.04	Foliage, branches and other parts of plants, without flowers or flower buds and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
	0604.1000 -	Mosses and lichens.	90% <i>ad val.</i>
	-	Other:	

1	2	3	4
	0604.9100 --	Fresh.	90% <i>ad val.</i>
	0604.9900 --	Other.	90% <i>ad val.</i>
07.01		Potatoes, fresh or chilled.	
	0701.1000 -	Seed.	10% <i>ad val.</i>
	0701.9000 -	Other.	80% <i>ad val.</i>
07.02	0702.0000	Tomatoes, fresh or chilled.	90% <i>ad val.</i>
07.03		Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.	
	0703.1000 -	Onions and shallots.	90% <i>ad val.</i>
	0703.2000 -	Garlic.	90% <i>ad val.</i>
	0703.9000 -	Leeks and other alliacious vegetables.	90% <i>ad val.</i>
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	0704.1000 -	Cauliflowers and headed broccoli.	90% <i>ad val.</i>
	0704.2000 -	Brussels sprouts.	90% <i>ad val.</i>
	0704.9000 -	Other.	90% <i>ad val.</i>
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
	-	Lettuce:	
	0705.1100 --	Cabbage lettuce (head lettuce).	90% <i>ad val.</i>
	0705.1900 --	Other.	90% <i>ad val.</i>
	-	Chicory:	
	0705.2100 --	Witloof chicory (<i>Cichorium intybus</i> var. <i>folio-sum</i>).	90% <i>ad val.</i>
	0705.2900 --	Other.	90% <i>ad val.</i>
07.06		Carrots, turnips, salad beetroots, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	0706.1000 -	Carrots and turnips.	90% <i>ad val.</i>
	0706.9000 -	Other.	90% <i>ad val.</i>
07.07	0707.0000	Cucumbers and gherkins, fresh or chilled.	90% <i>ad val.</i>
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708.1000 -	Peas (<i>Pisum sativum</i>).	90% <i>ad val.</i>
	0708.2000 -	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>).	90% <i>ad val.</i>
	0708.9000 -	Other leguminous vegetables.	90% <i>ad val.</i>

1	2	3	4
07.09	Other vegetables, fresh or chilled.		
0709.1000 -	Globe artichokes.	90% <i>ad val.</i>	
0709.2000 -	Asparagus.	90% <i>ad val.</i>	
0709.3000 -	Aubergines (egg-plants).	90% <i>ad val.</i>	
0709.4000 -	Celery other than celeriac.	90% <i>ad val.</i>	
-	Mushrooms and Truffles.		
0709.5100 --	Mushrooms.	90% <i>ad val.</i>	
0709.5200 --	Truffles.	90% <i>ad val.</i>	
0709.6000 -	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	90% <i>ad val.</i>	
0709.7000 -	Spinach, New Zealand spinach and orach spinach (garden spinach).	90% <i>ad val.</i>	
0709.9000 -	Other.	90% <i>ad val.</i>	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710.1000 -	Potatoes.	90% <i>ad val.</i>	
-	Leguminous vegetables, shelled or unshelled:		
0710.2100 --	Peas (<i>Pisum sativum</i>).	90% <i>ad val.</i>	
0710.2200 --	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.).	90% <i>ad val.</i>	
0710.2900 --	Other.	90% <i>ad val.</i>	
0710.3000 -	Spinach, New Zealand spinach and orache spinach (garden spinach).	90% <i>ad val.</i>	
0710.4000 -	Sweet corn.	90% <i>ad val.</i>	
0710.8000 -	Other vegetables.	90% <i>ad val.</i>	
0710.9000 -	Mixtures of vegetables.	90% <i>ad val.</i>	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.		
0711.1000 -	Onions.	90% <i>ad val.</i>	
0711.2000 -	Olives.	90% <i>ad val.</i>	
0711.3000 -	Capers.	90% <i>ad val.</i>	
0711.4000 -	Cucumbers and gherkins.	90% <i>ad val.</i>	
0711.9000 -	Other vegetables; mixtures of vegetables.	90% <i>ad val.</i>	

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07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
0712.1000 -	Potatoes whether or not cut or sliced but not further prepared.	90% <i>ad val.</i>	
0712.2000 -	Onions.	90% <i>ad val.</i>	
0712.3000 -	Mushrooms and truffles.	90% <i>ad val.</i>	
0712.9000 -	Other vegetables; mixtures of vegetables.	90% <i>ad val.</i>	
07.13	Dried leguminous vegetables, shell whether or not skinned or split.		
0713.1000 -	Peas (<i>Pisum sativum</i>).	Free	
0713.2000 -	Chickpeas (<i>garbanzos</i>).	Free	
-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):		
0713.3100 --	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek.	Free	
0713.3200 --	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>).	Free	
0713.3300 --	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>).	Free	
0713.3900 --	Other.	Free	
0713.4000 -	Lentils.	Free	
0713.5000 -	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>).	Free	
0713.9000 -	Other.	Free	
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.		
0714.1000 -	Manioc (cassava).	90% <i>ad val.</i>	
0714.2000 -	Sweet potatoes.	90% <i>ad val.</i>	
0714.9000 -	Other.	90% <i>ad val.</i>	
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		
0801.1000 -	Coconuts.	60% <i>ad val.</i>	
0801.2000 -	Brazil nuts.	90% <i>ad val.</i>	
0801.3000 -	Cashew nuts.	90% <i>ad val.</i>	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.		
-	Almonds:		
0802.1100 --	In shell.	90% <i>ad val.</i>	

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	0802.1200 --	Shelled.	90% <i>ad val.</i>
	-	Hazelnuts or filberts (<i>Corylus</i> spp.):	
	0802.2100 --	In shell.	90% <i>ad val.</i>
	0802.2200 --	Shelled.	90% <i>ad val.</i>
	-	Walnuts:	
	0802.3100 --	In shell.	90% <i>ad val.</i>
	0802.3200 --	Shelled.	90% <i>ad val.</i>
	0802.4000 -	Chestnuts (<i>Castanea</i> spp.).	90% <i>ad val.</i>
	0802.5000 -	Pistachios.	90% <i>ad val.</i>
	-	Other:	
	0802.9010 ---	Areca (Betel) Nuts.	Rs. 18 per kg. + 10% <i>ad val.</i>
	0802.9090 ---	Other.	90% <i>ad val.</i>
08.03	0803.0000	Bananas, including plantains, fresh or dried.	90% <i>ad val.</i>
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	0804.1000 -	Dates.	30% <i>ad val.</i>
	0804.2000 -	Figs.	90% <i>ad val.</i>
	0804.3000 -	Pineapples.	90% <i>ad val.</i>
	0804.4000 -	Avocados.	90% <i>ad val.</i>
	-	Guavas, mangoes and mangosteens:	
	0804.5010 ---	Guavas.	90% <i>ad val.</i>
	0804.5020 ---	Mangoes and Mango-steens.	90% <i>ad val.</i>
08.05		Citrus fruit, fresh or dried.	
	0805.1000 -	Oranges.	90% <i>ad val.</i>
	0805.2000 -	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.	90% <i>ad val.</i>
	0805.3000 -	Lemons (<i>Citrus Limon</i> , <i>Citrus Limonum</i>) and limes (<i>Citrus aurantifolia</i>).	90% <i>ad val.</i>
	0805.4000 -	Grapefruit.	90% <i>ad val.</i>
	0805.9000 -	Other.	90% <i>ad val.</i>
08.06		Grapes, fresh or dried.	
	0806.1000 -	Fresh.	90% <i>ad val.</i>
	-	Dried;	

1	2	3	4
	0806.2010 ---	Currants.	90% <i>ad val.</i>
	0806.2090 ---	Other.	90% <i>ad val.</i>
08.07		Melons (including watermelons) and papaws (papayas), fresh.	
	0807.1000 -	Melons (including water-melons).	90% <i>ad val.</i>
	0807.2000 -	Papaws (papayas).	90% <i>ad val.</i>
08.08		Apples, pears and quinces, fresh.	
	0808.1000 -	Apples.	90% <i>ad val.</i>
	-	Pears and quinces:	
	0808.2010 ---	Pears.	90% <i>ad val.</i>
	0808.2020 ---	Quinces.	90% <i>ad val.</i>
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
	0809.1000 -	Apricots.	90% <i>ad val.</i>
	0809.2000 -	Cherries.	90% <i>ad val.</i>
	0809.3000 -	Peaches, including nectarines.	90% <i>ad val.</i>
	0809.4000 -	Plums and sloes.	90% <i>ad val.</i>
08.10		Other fruit, fresh.	
	0810.1000 -	Strawberries.	90% <i>ad val.</i>
	0810.2000 -	Raspberries, Blackberries, mulberries and loganberries.	90% <i>ad val.</i>
	0810.3000 -	Black, white or red currants and gooseberries.	90% <i>ad val.</i>
	0810.4000 -	Cranberries, Bilberries and other fruits of the genus <i>Vaccinium</i> .	90% <i>ad val.</i>
	0810.9000 -	Other.	90% <i>ad val.</i>
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water frozen, whether or not containing added sugar or other sweetening matter.	
	0811.1000 -	Strawberries.	90% <i>ad val.</i>
	0811.2000 -	Raspberries, Blackberries, Mulberries, loganberries, black, white or red currants and gooseberries.	90% <i>ad val.</i>
	0811.9000 -	Other.	90% <i>ad val.</i>
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
	0812.1000 -	Cherries.	90% <i>ad val.</i>

1	2	3	4
	0812.2000 -	Strawberries.	90% <i>ad val.</i>
	0812.9000 -	Other.	90% <i>ad val.</i>
08.13		Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
	0813.1000 -	Apricots.	90% <i>ad val.</i>
	0813.2000 -	Prunes.	90% <i>ad val.</i>
	0813.3000 -	Apples.	90% <i>ad val.</i>
	-	Other fruit:	
	0813.4010 ---	Tamarind.	90% <i>ad val.</i>
	0813.4090 ---	Other.	90% <i>ad val.</i>
	0813.5000 -	Mixtures of nuts or dried fruits of this Chapter.	90% <i>ad val.</i>
08.14	0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
	-	Coffee not roasted:	
	0901.1100 --	Not decaffeinated.	90% <i>ad val.</i>
	0901.1200 --	Decaffeinated.	90% <i>ad val.</i>
	-	Coffee, roasted:	
	0901.2100 --	Not decaffeinated.	90% <i>ad val.</i>
	0901.2200 --	Decaffeinated.	90% <i>ad val.</i>
	0901.3000 -	Coffee husks and skin.	90% <i>ad val.</i>
	0901.4000 -	Coffee substitutes containing coffee.	90% <i>ad val.</i>
09.02		Tea, whether or not flavoured.	
	0902.1000 -	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.	90% <i>ad val.</i>
	0902.2000 -	Other green tea (not fermented).	50% <i>ad val.</i>
	0902.3000 -	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.	90% <i>ad val.</i>
	0902.4000 -	Other black tea.	50% <i>ad val.</i>
09.03	0903.0000	Mate.	
09.04		Pepper of the genus <i>Piper</i> , dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	
	-	Pepper:	

1	2	3	4
	0904.1100 --	Neither crushed nor ground.	50% <i>ad val.</i>
	0904.1200 --	Crushed or ground.	50% <i>ad val.</i>
	0904.2000 -	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground.	50% <i>ad val.</i>
09.05	0905.0000	Vanilla.	90% <i>ad val.</i>
09.06		Cinnamon and Cinnamon-tree flowers.	
	0906.1000 -	Neither crushed nor ground.	50% <i>ad val.</i>
	0906.2000 -	Crushed or ground.	50% <i>ad val.</i>
09.07	0907.0000	Cloves (whole fruit, cloves & stems).	90% <i>ad val.</i>
09.08		Nutmeg, mace and cardamoms.	
	0908.1000 -	Nutmeg.	70% <i>ad val.</i>
	0908.2000 -	Mace.	60% <i>ad val.</i>
	-	Cardamoms:	
	0908.3010 ---	Large cardamoms.	50% <i>ad val.</i>
	0908.3020 ---	Other.	90% <i>ad val.</i>
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
	0909.1000 -	Seeds of anise or badian.	90% <i>ad val.</i>
	0909.2000 -	Seeds of coriander.	90% <i>ad val.</i>
	0909.3000 -	Seeds of cumin.	90% <i>ad val.</i>
	0909.4000 -	Seeds of caraway.	90% <i>ad val.</i>
	0909.5000 -	Seeds of fennel; juniper berries.	90% <i>ad val.</i>
09.10		Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spice.	
	-	Ginger:	
	0910.1010 ---	Ginger, fresh.	90% <i>ad val.</i>
	0910.1020 ---	Ginger, dried.	90% <i>ad val.</i>
	0910.2000 -	Saffron.	90% <i>ad val.</i>
	0910.3000 -	Turmeric (<i>curcuma</i>).	90% <i>ad val.</i>
	0910.4000 -	Thyme; bay leaves.	90% <i>ad val.</i>
	0910.5000 -	Curry.	90% <i>ad val.</i>
	-	Other spices:	
	0910.9100 --	Mixtures referred to in Note 1 (b) to this Chapter.	90% <i>ad val.</i>
	0910.9900 --	Other.	90% <i>ad val.</i>

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10.01		Wheat and meslin.	
	1001.1000 -	Durum wheat.	Free
	1001.9000 -	Other.	Free
10.02	1002.0000	Rye.	50% <i>ad val.</i>
10.03	1003.0000	Barley.	50% <i>ad val.</i>
10.04	1004.0000	Oats.	10% <i>ad val.</i>
10.05		Malze (corn).	
	1005.1000 -	Seed.	50% <i>ad val.</i>
	1005.9000 -	Other.	50% <i>ad val.</i>
10.06		Rice.	
	1006.1000 -	Rice in the husk (paddy or rough).	50% <i>ad val.</i>
	1006.2000 -	Husked (brown) rice.	50% <i>ad val.</i>
	1006.3000 -	Semi-milled or wholly milled rice, whether or not polished or glazed.	50% <i>ad val.</i>
	1006.4000 -	Broken rice.	50% <i>ad val.</i>
10.07	1007.0000	Grain sorghum.	50% <i>ad val.</i>
10.08		Buckwheat, millet and canary seed; other cereals.	
	1008.1000 -	Buckwheat.	50% <i>ad val.</i>
	1008.2000 -	Millet.	50% <i>ad val.</i>
	1008.3000 -	Canary seed.	50% <i>ad val.</i>
	1008.9000 -	Other cereals.	50% <i>ad val.</i>
11.01	1101.0000	Wheat or meslin flour.	50% <i>ad val.</i>
11.02		Cereal flours other than of wheat or meslin.	
	1102.1000 -	Rye flour.	50% <i>ad val.</i>
	1102.2000 -	Maize (corn) flour.	50% <i>ad val.</i>
	1102.3000 -	Rice flour.	50% <i>ad val.</i>
	1102.9000 -	Other.	50% <i>ad val.</i>
11.03		Cereal groats, meal and pellets.	
		Groats and meal:	
	1103.1100 -	Of Wheat.	50% <i>ad val.</i>
	1103.1200 -	Of Oats.	50% <i>ad val.</i>
	1103.1300 -	Of maize (corn).	50% <i>ad val.</i>
	1103.1400 -	Of rice.	50% <i>ad val.</i>

1	2	3	4
	1103.1900 --	Of other cereals.	50% <i>ad val.</i>
	-	Pellets:	
	1103.2100 --	Of wheat.	50% <i>ad val.</i>
	1103.2900 --	Of other cereals.	50% <i>ad val.</i>
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	
	-	Rolled or flaked grain:	
	1104.1100 --	Of barley.	90% <i>ad val.</i>
	1104.1200 --	Of oats.	90% <i>ad val.</i>
	1104.1900 --	Of other cereals.	90% <i>ad val.</i>
	-	Other worked grains (for example, hulled, pearled, sliced or kibbled):	
	1104.2100 --	Of barley.	90% <i>ad val.</i>
	1104.2200 --	Of oats.	90% <i>ad val.</i>
	1104.2300 --	Of maize (corn).	90% <i>ad val.</i>
	1104.2900 --	Of other cereals.	90% <i>ad val.</i>
	1104.3000 -	Germ of cereals, whole, rolled, flaked or ground.	90% <i>ad val.</i>
11.05		Flour, meal, flakes, granules and pellets of potatoes.	
	1105.1000 -	Flour and meal.	50% <i>ad val.</i>
	1105.2000 -	Flakes, granules and pellets.	50% <i>ad val.</i>
11.06		Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.	
	1106.1000 -	Flour and meal of the dried leguminous vegetables of heading No. 07.13	50% <i>ad val.</i>
	-	Flour and meal of sago, roots or tubers of heading No. 07.14:	
	1106.2010 ---	Flour and meal of sago, arrowroot, manioc or salep.	50% <i>ad val.</i>
	1106.2020 ---	Flour of sago.	70% <i>ad val.</i>
	1106.2090 ---	Other.	50% <i>ad val.</i>
	1106.3000 -	Flour, meal and powder of the products of Chapter 8.	50% <i>ad val.</i>
11.07		Malt, whether or not roasted.	
	1107.1000 -	Not roasted.	50% <i>ad val.</i>

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	1107.2000 -	Roasted.	50% <i>ad val.</i>
11.08		Starches; inulin.	
	-	Starches:	
	1108.1100 --	Wheat starch.	50% <i>ad val.</i>
	1108.1200 --	* Maize (corn) starch.	50% <i>ad val.</i>
	1108.1300 --	Potato starch.	50% <i>ad val.</i>
	1108.1400 --	Manioc (cassava) starch.	50% <i>ad val.</i>
	--	Other starches:	
	1108.1910 ---	Sago starch (sago flour).	70% <i>ad val.</i>
	1108.1990 ---	Other.	50% <i>ad val.</i>
	1108.2000 -	Inulin.	50% <i>ad val.</i>
11.09	1109.0000	Wheat gluten, whether or not dried.	50% <i>ad val.</i>
12.01	1201.0000	Soya beans, whether or not broken.	10% <i>ad val.</i>
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
	1202.1000 -	In shell.	50% <i>ad val.</i>
	1202.2000 -	Shelled, whether or not broken.	50% <i>ad val.</i>
12.03	1203.0000	Copra.	50% <i>ad val.</i>
12.04	1204.0000	Linseed, whether or not broken.	50% <i>ad val.</i>
12.05	1205.0000	Rape or colza seeds, whether or not broken.	50% <i>ad val.</i>
12.06	1206.0000	Sunflower seeds, whether or not broken.	10% <i>ad val.</i>
12.07		Other oil seeds and oleaginous fruits, whether or not broken.	
	1207.1000 -	Palm nuts and kernels.	10% <i>ad val.</i>
	1207.2000 -	Cotton seeds.	50% <i>ad val.</i>
	1207.3000 -	Castor oil seeds.	50% <i>ad val.</i>
	1207.4000 -	Sesamum seeds.	50% <i>ad val.</i>
	1207.5000 -	Mustard seeds.	50% <i>ad val.</i>
	1207.6000 -	Safflower seeds.	10% <i>ad val.</i>
		Other:	
	1207.9100 -	Poppy seeds.	50% <i>ad val.</i>
	1207.9200 --	Shea nuts (karite nuts).	50% <i>ad val.</i>
	1207.9900 --	Other.	50% <i>ad val.</i>

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12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
	1208.1000 -	Of soya beans.	50% <i>ad val.</i>
	-	Other:	
	1208.9010 ---	Of oleaginous fruits.	50% <i>ad val.</i>
	1208.9090 ---	Other.	50% <i>ad val.</i>
12.09	Seeds, fruit and spores, of a kind used for sowing.		
	-	Beet seed:	
	1209.1100 --	Sugar beet seed.	10% <i>ad val.</i>
	1209.1900 --	Other	10% <i>ad val.</i>
	-	Seed of forage plants, other than beet seed:	
	1209.2100 --	Lucerne (alfalfa) seed.	10% <i>ad val.</i>
	1209.2200 --	Clover (<i>Trifolium</i> spp.) seed.	10% <i>ad val.</i>
	1209.2300 --	Fescue seed.	10% <i>ad val.</i>
	1209.2400 --	Kentucky blue grass (<i>Poa Pratensis</i> L.) seed.	10% <i>ad val.</i>
	1209.2500 --	Rye grass (<i>Lolium multi-florum</i> Lam, <i>Lolium perenne</i> L.) seed.	10% <i>ad val.</i>
	1209.2600 --	Timothy grass seed.	10% <i>ad val.</i>
	1209.2900 --	Other.	10% <i>ad val.</i>
	1209.3000 -	Seeds of herbaceous plants cultivated principally for their flowers.	10% <i>ad val.</i>
	-	Other:	
	1209.9100 --	Vegetable seeds.	10% <i>ad val.</i>
	1209.9900 --	Other.	10% <i>ad val.</i>
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		
	1210.1000 -	Hop cones, neither ground nor powdered nor in the form of pellets.	90% <i>ad val.</i>
	1210.2000 -	Hop cones, ground, powdered or in the form of pellets; lupulin.	90% <i>ad val.</i>
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried whether or not cut, crushed or powdered.		
	1211.1000 -	Liquorice roots.	50% <i>ad val.</i>
	1211.2000 -	Ginseng roots.	50% <i>ad val.</i>
	-	Other:	

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	1211.9010 ---	Cannabis herbs and Coca leaves.	50% <i>ad val.</i>
	1211.9020 ---	Cinchona bark.	10% <i>ad val.</i>
	1211.9030 ---	Agar wood.	50% <i>ad val.</i>
	1211.9040 ---	Sandal wood.	90% <i>ad val.</i>
	---	Other:	
	1211.9091 ----	Of a kind used primarily in pharmacy, namely katki, jibanti, ghandhamatric, mitabish, kakuli, kurdura-lava, kankrashringi, sailaj, thaikal, kaladana and talishapatra.	10% <i>ad val.</i>
	1211.9099 ----	Other.	50% <i>ad val.</i>
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh 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.	
	1212.1000 -	Locust beans, including locust bean seeds.	90% <i>ad val.</i>
	1212.2000 -	Seaweeds and other algae.	90% <i>ad val.</i>
	1212.3000 -	Apricot, peach or plum stones and kernels.	90% <i>ad val.</i>
	-	Other:	
	1212.9100 --	Sugar beet.	10% <i>ad val.</i>
	1212.9200 --	Sugar cane.	10% <i>ad val.</i>
	1212.9900 --	Other.	90% <i>ad val.</i>
12.13	1213.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	30% <i>ad val.</i>
12.14		Swedes, mangolds, fodder roots, bay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
	1214.1000 -	Lucerne (alfalfa) meal and pellets.	30% <i>ad val.</i>
	1214.9000 -	Other.	30% <i>ad val.</i>
13.01		Lac; natural gums, resins, gum resins and balsams.	
	1301.1000 -	Lac.	90% <i>ad val.</i>
	1301.2000 -	Gum Arabic.	90% <i>ad val.</i>
	-	Other:	
	1301.9010 ---	Cannabic resin and cannabis balsams.	90% <i>ad val.</i>
	1301.9090 ---	Other.	90% <i>ad val.</i>

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13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		
-	Vegetable saps and extracts:		
1302.1100 --	Opium.		90% <i>ad val.</i>
1302.1200 --	Of liquorice.		90% <i>ad val.</i>
1302.1300 --	Of hops.		90% <i>ad val.</i>
1302.1400 --	Of pyrethrum or of the roots of plants containing rotenone.		90% <i>ad val.</i>
--	Other:		
1303.1910 ---	Of a kind used in Pharmacy.		10% <i>ad val.</i>
1302.1920 ---	Concentrates of poppy straw; extracts and linctures of cannabis.		90% <i>ad val.</i>
1302.1990 ---	Other:		90% <i>ad val.</i>
1302.2000 -	Pectic substances Pectinates and pectates.		90% <i>ad val.</i>
-	Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.3100 --	Agar-agar.		90% <i>ad val.</i>
1302.3200 --	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seeds.		90% <i>ad val.</i>
1302.3900 --	Other		90% <i>ad val.</i>
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).		
1401.1000 -	Bamboos		50% <i>ad val.</i>
1401.2000 -	Rattans		50% <i>ad val.</i>
1401.9000 -	Other		50% <i>ad val.</i>
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material.		
1402.1000 -	Kapok.		50% <i>ad val.</i>
-	Other:		
1402.9100 --	Vegetable hair.		50% <i>ad val.</i>
1402.9900 --	Other		50% <i>ad val.</i>

14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, paissava, couchgrass andistle), whether or not in hanks or bundles.	
	1403.1000 - Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>). 70% <i>ad val.</i>	
	Other:	
	1403.9010 --- Broom sticks. 70% <i>ad val.</i>	
	1403.9090 --- Other. 50% <i>ad val.</i>	
14.04	Vegetable products not elsewhere specified or included.	
	Raw vegetable materials of a kind used primarily in dyeing or tanning:	
	1404.1010 --- Hena. 90% <i>ad val.</i>	
	1404.1090 --- Other. 30% <i>ad val.</i>	
	1404.2000 - Cotton linters. 50% <i>ad val.</i>	
	Other:	
	1404.9010 --- Tendu leaves (biri leaves). 70% <i>ad val.</i>	
	1404.9020 --- Betel leave Rs. 100 per kg + 10% <i>ad val.</i>	
	1404.9090 --- Other 50% <i>ad val.</i>	
15.01		
	1501.0010 --- 90% <i>ad val.</i>	
	1501.0090 --- Other. 90% <i>ad val.</i>	
15.02	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solventtracted.	
	1502.0010 --- Edible tallow including "premier jus". 50% <i>ad val.</i>	
	1502.0020 --- Inedible tallow 50% <i>ad val.</i>	
	1502.0090 --- Other. 50% <i>ad val.</i>	
15.03	Lard stearin, lard, oil, eleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	
	1503.0010 --- Lard stearin, lard oil. 50% <i>ad val.</i>	
	1503.0090 --- Other. 50% <i>ad val.</i>	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
	1504.1000 - Fish-liver oils and their fractions. 50% <i>ad val.</i>	
	1504.2000 - Fats and oils and their fractions, of fish, other than liver oils. 50% <i>ad val.</i>	

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	1504.3000 -	Fats and oils and their fractions, of marine mammals.	50% <i>ad val.</i>
15.05		Wool grease and fatty substances derived therefrom (including lanolin).	
	1505.1000 -	Wool grease, crude.	50% <i>ad val.</i>
	1505.9000 -	Other.	50% <i>ad val.</i>
15.06		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	
	1506.0010 ---	Neat's-foot oil.	50% <i>ad val.</i>
	1506.0090 ---	Other.	50% <i>ad val.</i>
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
	1507.1000 -	Crude oil, whether or not degummed.	Rs. 3000 per M.Ton + 10% <i>ad val.</i>
	1507.9000 -	Other.	Rs. 3000 per M.Ton + 10% <i>ad val.</i>
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
	1508.1000 -	Crude Oil.	Rs. 3600 per M.Ton + 10% <i>ad val.</i>
	1508.9000 -	Other.	Rs. 3600 per M.Ton + 10% <i>ad val.</i>
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
	1509.1000 -	Virgin.	70% <i>ad val.</i>
	1509.9000 -	Other.	70% <i>ad val.</i>
15.10	1510.0000	Other oils and fractions thereof, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	70% <i>ad val.</i>
15.11		Palm oil and its fractions whether or not refined, but not chemically modified.	
	1511.1000 -	Crude oil.	Rs. 3500 per M.Ton + 10% <i>ad val.</i>
	1511.9000 -	Other.	Rs. 3500 per M.Ton + 10% <i>ad val.</i>

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15.12	Sunflower-seed, safflower or cotton seed oil and fractions thereof, whether or not refined, but not chemically modified.		
-	Sunflower-seed or safflower oil and fractions thereof:		
1512.1100 --	Crude oil.	Rs. 3600 per M.Ton + 10% <i>ad val.</i>	
1512.1900 --	Other.	Rs. 3600 per M.Ton + 10% <i>ad val.</i>	
-	Cotton-seed oil and its fractions:		
1512.2100 --	Crude oil, whether or not gossypol has been removed.	Rs. 3600 per M.Ton + 10% <i>ad val.</i>	
1512.2900 --	Other.	Rs. 3600 per M.Ton + 10% <i>ad val.</i>	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
-	Coconut (copra) oil and its fractions:		
1513.1100 --	Crude oil.	70% <i>ad val.</i>	
1513.1900 --	Other.	70% <i>ad val.</i>	
-	Palm kernel or babassu oil and fractions thereof:		
1513.2100 --	Crude oil.	70% <i>ad val.</i>	
1513.2900 --	Other.	70% <i>ad val.</i>	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
1514.1000 -	Crude oil.	Rs. 3600 per M.Ton + 10% <i>ad val.</i>	
1514.9000 -	Other	Rs. 3600 per M.Ton + 10% <i>ad val.</i>	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
-	Linseed oil and its fractions:		
1515.1100 --	Crude oil.	70% <i>ad val.</i>	

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	1515.1900 --	Other.	70% <i>ad val.</i>
		Maize (corn) oil and its fractions:	
	1515.2100 --	Crude oil.	70% <i>ad val.</i>
	1515.2900 --	Other.	70% <i>ad val.</i>
	1515.3000 -	Castor oil and its fractions.	70% <i>ad val.</i>
	1515.4000 -	Tung oil and its fractions.	70% <i>ad val.</i>
	1515.5000 -	Sesame oil and its fractions.	70% <i>ad val.</i>
	1515.6000 -	Jojoba oil and its fractions.	70% <i>ad val.</i>
	1515.9000 -	Other.	70% <i>ad val.</i>
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated inter-esterified re-esterified or elaidinised, whether or not refined, but not further prepared.	
		Animal fats and oils and their fractions:	
	1516.1010 ---	Fish and whale oil.	90% <i>ad val.</i>
	1516.1090 ---	Other.	90% <i>ad val.</i>
	1516.2000 -	Vegetable fats and oils and their fractions.	90% <i>ad val.</i>
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oil or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	
	1517.1000 -	Margarine, excluding liquid margarine.	90% <i>ad val.</i>
	1517.9000 -	Other.	90% <i>ad val.</i>
15.18	1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	
15.19		Industrial monocarboxylic fatty acids; acid oils from refining industrial fatty alcohols.	
		Industrial monocarboxylic fatty acids; acid oils from refining:	
	1519.1100 --	Stearic acid.	50% <i>ad val.</i>
	1519.1200 --	Oleic acid.	50% <i>ad val.</i>
	1519.1300 --	Tall oil fatty acids.	50% <i>ad val.</i>
	1519.1900 --	Other.	50% <i>ad val.</i>

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	1519.2000 --	Industrial fatty alcohols.	50% <i>ad val.</i>
15.20		Glycerol (glycerine) whether or not pure; glycerol waters and glycerol lyes.	
	1520.1000 -	Glycerol (Glycerine), crude; glycerol waters and glycerol lyes.	50% <i>ad val.</i>
	1520.9000 -	Other, including synthetic glycerol.	50% <i>ad val.</i>
15.21		Vegetable waxes (other than triglycerides), bees wax, other insect waxes and sepermacti whether or not refined or coloured.	
	1521.1000 -	Vegetable waxes.	50% <i>ad val.</i>
	1521.9000 -	Other.	50% <i>ad val.</i>
15.22	1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	90% <i>ad val.</i>
16.01	1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	90% <i>ad val.</i>
16.02		Other prepared or preserved meat, meat offal or blood.	
	1602.1000 -	Homogenised preparations.	90% <i>ad val.</i>
	1602.2000 -	Of liver of any animal.	90% <i>ad val.</i>
	-	Of poultry of heading No. 01.05.	
	1602.3100 --	Of turkeys.	90% <i>ad val.</i>
	1602.3900 --	Other.	90% <i>ad val.</i>
	1602.4100 --		90% <i>ad val.</i>
	1602.4200 --	Shoulders and cuts thereof.	90% <i>ad val.</i>
	1602.4900 --	Other, including mixtures.	90% <i>ad val.</i>
	1602.5000 -	Of bovine animals.	90% <i>ad val.</i>
	1602.9000 -	Other, including preparations of blood of any animal.	90% <i>ad val.</i>
16.03	1603.0000	Extract and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	90% <i>ad val.</i>
16.04		Prepared or preserved fish, caviar and caviar substitutes prepared from fish-eggs.	
		Fish, whole or in pieces, but not minced:	
	1604.1100 --	Salmon.	90% <i>ad val.</i>
	1604.1200 --	Herrings.	90% <i>ad val.</i>
	1604.1300 --	Sardines, sardinella and brisling or sprats.	90% <i>ad val.</i>
	1604.1400 --	Tunas, skipjack and bonito (<i>Sarda</i> spp.).	90% <i>ad val.</i>

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	1604.1500 --	Mackerel.	90% <i>ad val.</i>
	1604.1600 --	Anchovies.	90% <i>ad val.</i>
	1604.1900 --	Other.	90% <i>ad val.</i>
	1604.2000 -	Other prepared or preserved fish.	90% <i>ad val.</i>
	1604.3000 -	Caviar and caviar substitutes.	90% <i>ad val.</i>
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
	1605.1000 -	Crab.	90% <i>ad val.</i>
	1605.2000 -	Shrimps and prawns.	90% <i>ad val.</i>
	1605.3000 -	Lobster.	90% <i>ad val.</i>
	1605.4000 -	Other crustaceans.	90% <i>ad val.</i>
	1605.9000 -	Other.	90% <i>ad val.</i>
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
	-	Raw sugar not containing added flavouring or colouring matter.	
	1701.1100 --	Cane sugar.	90% <i>ad val.</i>
	1701.1200 --	Beet sugar.	90% <i>ad val.</i>
	-	Other.	
	1701.9100 --	Containing added flavouring or colouring matter.	90% <i>ad val.</i>
	--	Other.	
	1701.9910 ---	Sucrose.	90% <i>ad val.</i>
	1701.9990 ---	Other.	90% <i>ad val.</i>
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.	
	1702.1000 -	Lactose and lactose syrup.	70% <i>ad val.</i>
	1702.2000 -	Maple sugar and maple syrup.	90% <i>ad val.</i>
	1702.3000 -	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose.	70% <i>ad val.</i>
	1702.4000 -	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose.	70% <i>ad val.</i>
	1702.5000 -	Chemically pure fructose.	50% <i>ad val.</i>

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	1702.6000 -	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose.	90% <i>ad val.</i>
	-	Other, including invert sugar.	
	1702.9010 ---	Maltose.	50% <i>ad val.</i>
	1702.9020 ---	Caramel.	90% <i>ad val.</i>
	1702.9090 ---	Other.	90% <i>ad val.</i>
17.03	Molasses resulting from the extraction of refining of sugar.		
	1703.1000 -	Cane molasses.	50% <i>ad val.</i>
	1703.9000 -	Other.	50% <i>ad val.</i>
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		
	1704.1000 -	Chewing gum, whether or not sugarcoated.	90% <i>ad val.</i>
	1704.9000 -	Other.	90% <i>ad val.</i>
18.01	1801.0000	Cocoa beans whole or broken, raw or roasted.	90% <i>ad val.</i>
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste.	90% <i>ad val.</i>
18.03	Cocoa paste, whether or not defatted.		
	1803.1000 -	Not defatted.	90% <i>ad val.</i>
	1803.2000 --	Wholly or partly defatted.	90% <i>ad val.</i>
18.04	1804.0000	Cocoa butter, fat and oil.	90% <i>ad val.</i>
18.05	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	90% <i>ad val.</i>
18.06	Chocolate and other food preparations containing cocoa.		
	1806.1000 -	Coca powder, containing added sugar or other sweetening matter.	90% <i>ad val.</i>
	-	Other preparation in blocks, slabs or bars weighing more than 2 kg. or in liquid, paste, powder, granular or other bulk form in containers, or immediate packings, of a content exceeding 2 kg.	
	1806.2010 ---	Chocolate powders and couvertures.	90% <i>ad val.</i>
	1806.2090 ---	Other.	90% <i>ad val.</i>
	-	Other in delocks, slabs or bars.	
	1806.3100 --	Filled.	90% <i>ad val.</i>
	1806.3200 --	Not filled.	90% <i>ad val.</i>
	1806.9000 -	Other.	90% <i>ad val.</i>

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19.01	Malt extract; food preparations of flour, meal, starch, or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50% not elsewhere specified or included; food preparations of goods of heading Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.		
-	Preparations for infant use, put up for retail sale:		
1901.1010 ---	Milk based food preparation for infant, & invalids, not containing flour, meal, starch or malt extract.	10% <i>ad val.</i>	
1901.1090 ---	Other.	90% <i>ad val.</i>	
1901.2000 -	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.	90% <i>ad val.</i>	
-	Other:		
1901.9010 ---	Malt extract.	90% <i>ad val.</i>	
1901.9020 ---	Milk preparations obtained by replacing one of constituents of milk by another substance.	Rs. 12 per kg. + 10% <i>ad val.</i>	
1901.9030 ---	Milk based food preparation for infants and invalids, not containing flour, meal, starch or malt extract.	10% <i>ad val.</i>	
1901.9090 ---	Other.	90% <i>ad val.</i>	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise, prepared, such as spaghetti, macaroani, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		
-	Uncooked pasta, not stuffed or otherwise prepared:		
1902.1100 --	Containing eggs.	90% <i>ad val.</i>	
1902.1900 --	Other.	90% <i>ad val.</i>	
1902.2000 -	Stuffed pasta, whether or not cooked or otherwise prepared.	90% <i>ad val.</i>	
1902.3000 -	Other pasta.	90% <i>ad val.</i>	
1902.4000 -	Couscous.	90% <i>ad val.</i>	
19.03	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.		
1903.0010 ---	Of Sago.	70% <i>ad val.</i>	
1903.0090 ---	Other.	90% <i>ad val.</i>	
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 grains form, pre-cooked or otherwise prepared.		

	1904.1000 -	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	90% <i>ad val.</i>
	1904.9000 -	Other.	90% <i>ad val.</i>
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
	1905.1000 -	Crispbread.	90% <i>ad val.</i>
	1905.2000 -	Gingerbread and the like.	90% <i>ad val.</i>
	1905.3000 -	Sweet biscuits; waffles and wafers.	90% <i>ad val.</i>
	1905.4000 -	Rusks, toasted bread and similar toasted products.	90% <i>ad val.</i>
	1905.9000 -	Other.	90% <i>ad val.</i>
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
	2001.1000 -	Cucumbers and gherkins.	90% <i>ad val.</i>
	2001.2000 -	Onions.	90% <i>ad val.</i>
	2001.9000 -	Other.	90% <i>ad val.</i>
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.1000 -	Tomatoes, whole or in pieces.	90% <i>ad val.</i>
	2002.9000 -	Other.	90% <i>ad val.</i>
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.1000 -	Mushrooms.	90% <i>ad val.</i>
	2003.2000 -	Truffles.	90% <i>ad val.</i>
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.	
	2004.1000 -	Potatoes.	90% <i>ad val.</i>
	2004.9000 -	Other vegetables and mixtures of vegetables.	90% <i>ad val.</i>
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	
	2005.1000 -	Homogenised vegetables.	90% <i>ad val.</i>
	2005.2000 -	Potatoes.	90% <i>ad val.</i>
	2005.3000 -	Sauerkraut.	90% <i>ad val.</i>
	2005.4000 -	Peas (<i>Pisum sativum</i>).	90% <i>ad val.</i>
	-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	

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	2005.5100 --	Beans, shelled.	90% <i>ad val.</i>
	2005.5900 --	Other.	90% <i>ad val.</i>
	2005.6000 -	Asparagus.	90% <i>ad val.</i>
	2005.7000 -	Olives.	90% <i>ad val.</i>
	2005.8000 -	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>).	90% <i>ad val.</i>
	2005.9000 -	Other vegetables and mixtures of vegetables.	90% <i>ad val.</i>
20.06	2006.0000	Fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised.)	90% <i>ad val.</i>
20.07		James, 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.	
	2007.1000 -	Homogenised preparations.	90% <i>ad val.</i>
	-	Other :	
	2007.9100 -	Citrus fruit.	90% <i>ad val.</i>
	2007.9900 --	Other.	90% <i>ad val.</i>
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
	-	Nuts, ground-nuts, and other seeds, whether or not mixed together.	
	2008.1100 --	Ground-nuts.	90% <i>ad val.</i>
	2008.1900 --	Other, including mixtures.	90% <i>ad val.</i>
	2008.2000 -	Pineapples.	90% <i>ad val.</i>
	2008.3000 -	Citrus fruit.	90% <i>ad val.</i>
	2008.4000 -	Pears.	90% <i>ad val.</i>
	2008.5000 -	Apricots.	90% <i>ad val.</i>
	2008.6000 -	Cherries.	90% <i>ad val.</i>
	2008.7000 -	Peaches.	90% <i>ad val.</i>
	2008.8000 -	Strawberries.	90% <i>ad val.</i>
	-	Other, including mixtures other than those of sub-heading No. 2008.19 :	
	2008.9100 --	Palm hearts.	90% <i>ad val.</i>
	2008.9200 --	Mixtures.	90% <i>ad val.</i>
	2008.9900 --	Other.	90% <i>ad val.</i>

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20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.		
	Orange juice :		
2009.1100 - -	Frozen.	90% <i>ad val.</i>	
2009.1900 - -	Other.	90% <i>ad val.</i>	
2009.2000 -	Grapefruit juice.	90% <i>ad val.</i>	
2009.3000 -	Juice of any other single citrus fruit.	90% <i>ad val.</i>	
2009.4000 -	Pineapple juice.	90% <i>ad val.</i>	
2009.5000 -	Tomato juice.	90% <i>ad val.</i>	
2009.6000 -	Grape juice (including grape must).	90% <i>ad val.</i>	
2009.7000 -	Apple juice.	90% <i>ad val.</i>	
2009.8000 -	Juice of any other single fruit or vegetable.	90% <i>ad val.</i>	
2009.9000 -	Mixtures of juices.	90% <i>ad val.</i>	
21.01	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.		
2101.1000 -	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences of concentrates or with a basis of coffee.	90% <i>ad val.</i>	
	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :		
2101.2010 - - -	Tea preparations consisting of a mixture of tea, milk powder and sugar.	90% <i>ad val.</i>	
2101.2090 - - -	Other.	90% <i>ad val.</i>	
2101.3000 -	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	90% <i>ad val.</i>	
21.02	Yeasts (active or inactive); other single cell microorganisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.		
2102.1000 -	Active yeasts.	70% <i>ad val.</i>	
2102.2000 -	Inactive yeasts; other single-cell microorganisms, dead.	70% <i>ad val.</i>	
2102.3000 -	Prepared baking powders.	90% <i>ad val.</i>	

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21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
	2103.1000 -	Soya sauce.	90% <i>ad val.</i>
	2103.2000 -	Tomato ketchup and other tomato sauces.	90% <i>ad val.</i>
	2103.3000 -	Mustard flour and meal and prepared mustard.	90% <i>ad val.</i>
	2103.9000 -	Other.	90% <i>ad val.</i>
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		
	2104.1000 -	Soups and broths and preparations therefor.	90% <i>ad val.</i>
	2104.2000 -	Homogenised composite food preparations.	90% <i>ad val.</i>
21.05	2105.0000	Ice cream and other edible ice, whether or not containing cocoa.	90% <i>ad val.</i>
21.06	Food preparations not elsewhere specified or included.		
	2106.1000 -	Protein concentrates and textures protein substances.	90% <i>ad val.</i>
	-	Other:	
	2106.9010 ---	Flavouring powders and concentrated extracts for preparation of food and beverages.	90% <i>ad val.</i>
	2106.9020 ---	Emulsifiers agent for food and dairy product.	50% <i>ad val.</i>
	2106.9090 ---	Other.	90% <i>ad val.</i>
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
	2201.1000 -	Mineral waters and aerated waters.	90% <i>ad val.</i>
	2201.9000 -	Other.	90% <i>ad val.</i>
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.		
	2202.1000 -	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	90% <i>ad val.</i>
	2202.9090 -	Other.	90% <i>ad val.</i>
22.03	2203.0000	Beer made from malt.	Rs. 8 per litre + 90% <i>ad val.</i>
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.		
	2204.1000 -	Sparkling wine.	Rs. 35 per litre + 50% <i>ad val.</i>

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		Other wine ; grape must with fermentation prevented or arrested by the addition of alcohol :	
	2204.2100 --	In containers holding 2 litres or less.	Rs. 25 per litre + 50% <i>ad val.</i>
	2204.2900 --	Other.	Rs. 25 per litre + 50% <i>ad val.</i>
	2204.3000 -	Other grape must.	235% <i>ad val.</i>
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
	2205.1000 -	In containers holding 2 litres or less.	The duties applicable to heading No. 22.04.
	2205.9000 -	Other.	The duties applicable to heading No. 22.04.
22.06		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 ;	
	2206.0010 ---	Cider.	235% <i>ad val.</i>
	2206.0090 ---	Other.	The duties applicable to heading Nos. 22.03 and 22.04
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher ; ethyl alcohol and other spirits, denatured, of any strength.	
	2207.1000 -	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.	Rs. 150 per liter + 50% <i>ad val.</i>
	2207.2000 -	Ethyl alcohol and other spirits, denatured, of any strength.	90% <i>ad val.</i>
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.	
	2208.1000 -	Compound alcoholic preparation of a kind used for the manufacture of beverages.	Rs. 150 per liter + 50% <i>ad val.</i>
	2208.2000 -	Spirits obtained by distilling grape wine or grape mare.	Rs. 150 per liter + 50% <i>ad val.</i>
	2208.3000 -	Whiskies.	Rs. 150 per liter + 50% <i>ad val.</i>

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	2208.4000 -	Rum and tafia.	Rs. 150 per liter + 50% <i>ad val.</i>
	2208.5000 -	Gin and Geneva.	Rs. 150 per liter + 50% <i>ad val.</i>
	2208.9000 -	Other.	Rs. 150 per liter + 50% <i>ad val.</i>
22.09	2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	90% <i>ad val.</i>
23.01		Flours, meals and pellets, of meat or meat offal, fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumptions; greaves.	
	2301.1000 -	Flours, meals and pellets, of meat or meat offal; greaves.	30% <i>ad val.</i>
	2301.2000 -	Flours, meals and pellets, of fish or of crustaceans molluscs or other aquatic invertebrates.	30% <i>ad val.</i>
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the shifting, milling or other working of cereals or of leguminous plants.	
	2302.1000 -	Of maize (corn).	30% <i>ad val.</i>
	2302.2000 -	Of rice.	30% <i>ad val.</i>
	2302.3000 -	Of wheat.	30% <i>ad val.</i>
	2302.4000 -	Of other cereals.	30% <i>ad val.</i>
	2302.5000 -	Of leguminous plants.	30% <i>ad val.</i>
23.03		Residues of starch manufacture and similar residues, beet pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
	2303.1000 -	Residues of starch manufacture and similar residues.	30% <i>ad val.</i>
	2303.2000 -	Beet-pulp, bagasse and other waste of sugar manufacture.	30% <i>ad val.</i>
	2303.3000 -	Brewing or distilling dregs and waste.	30% <i>ad val.</i>
23.04	2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	30% <i>ad val.</i>
23.05	2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	30% <i>ad val.</i>

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23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05		
	2306.1000 -	Of cotton seeds	30% <i>ad val.</i>
	2306.2000 -	Of linseed.	30% <i>ad val.</i>
	2306.3000 -	Of sunflower seeds.	30% <i>ad val.</i>
	2306.4000 -	Of rape or colza seeds.	30% <i>ad val.</i>
	2306.5000 -	Of coconut or copra.	30% <i>ad val.</i>
	2306.6000 -	Of palm nuts or kernels.	30% <i>ad val.</i>
	2306.9000 -	Others.	30% <i>ad val.</i>
23.07	2307.0000	Wine lees; argol.	30% <i>ad val.</i>
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		
	2308.1000 -	Acorns and horse-chestnuts.	30% <i>ad val.</i>
	2308.9000 -	Other.	30% <i>ad val.</i>
23.09	Preparations of a kind used in animal feeding.		
	2309.1000 -	Dog or cat food, put up for retail sale.	30% <i>ad val.</i>
	2309.9000 -	Other.	30% <i>ad val.</i>
24.01	Unmanufactured tobacco; tobacco refuse.		
	2401.1000 -	Tobacco, not stemmed/stripped.	60% <i>ad val.</i>
	2401.2000	Tobacco, partly or wholly stemmed/stripped.	60% <i>ad val.</i>
	2401.3000 -	Tobacco, refuse.	60% <i>ad val.</i>
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		
	2402.1000 -	Cigars, cheroots and cigarillos, containing tobacco.	90% <i>ad val.</i>
	2402.2000 -	Cigarettes containing tobacco.	90% <i>ad val.</i>
	2402.9000 -	Other.	90% <i>ad val.</i>
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; extracts and essences.		
	2403.1000 -	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	90% <i>ad val.</i>
		Other.	

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	2403.9100 --	"Homogenised" or "reconstituted" tobacco.	90% <i>ad val.</i>
	--	Other:	
	2403.9910 ---	Tobacco extracts and essences.	90% <i>ad val.</i>
	2403.9990 ---	Other.	90% <i>ad val.</i>
25.01	2501.0000	Salt (including table salt and dematured salt) and pure sodium, chloride, whether or not in aqueous solution or containing added anticaking or feed-flowing agents; sea water.	50% <i>ad val.</i>
25.02	2502.0000	Unroasted iron pyrites.	90% <i>ad val.</i>
25.03		Sulphur of all kinds, other than sublime sulphur, precipitated sulphur and colloidal sulphur.	
	2503.1000 -	Crude or unrefined sulphur.	30% <i>ad val.</i>
	2503.9000 -	Other.	30% <i>ad val.</i>
25.04		Natural graphite.	
	2504.1000 -	In powder or in flakes.	50% <i>ad val.</i>
	2504.9000 -	Other.	50% <i>ad val.</i>
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	
	2505.1000 -	Silica sands and quartz sands.	30% <i>ad val.</i>
	2505.9000 -	Other.	30% <i>ad val.</i>
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	2506.1000 -	Quartz.	50% <i>ad val.</i>
	-	Quartzite.	
	2506.2100 --	Crude or roughly trimmed.	50% <i>ad val.</i>
	2506.2900 --	Other.	50% <i>ad val.</i>
25.07	2507.0000	Kaolin and other kaolinic clays, whether or not calcined.	50% <i>ad val.</i>
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
	2508.1000 -	Bentonite.	50% <i>ad val.</i>
	2508.2000 -	Decolourising earths and fuller's earths.	50% <i>ad val.</i>
	2508.3000 -	Fire-clay.	50% <i>ad val.</i>
	2508.4000 -	Other clays	50% <i>ad val.</i>
	2508.5000 -	Andalusite, kyanite and sillimanite.	50% <i>ad val.</i>

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	2508.7000 -	Chamotte or dinas earths.	50% <i>ad val.</i>
25.09	2509.0000	Chalk.	50% <i>ad val.</i>
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
	2510.1000 -	Unground.	10% <i>ad val.</i>
	2510.2000 -	Ground.	10% <i>ad val.</i>
25.11		Natural barium sulphate (barytes) natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.	
	2511.1000 -	Natural barium sulphate (barytes).	50% <i>ad val.</i>
	2511.2000 -	Natural barium carbonate (witherite).	50% <i>ad val.</i>
25.12	2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths whether or not calcined, of an apparent specific gravity of 1 or less.	50% <i>ad val.</i>
25.13		Pumice stone; emery natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
		Pumice stone:	
	2513.1100 --	Crude or in irregular pieces, including crushed pumice ("bimskies")	50% <i>ad val.</i>
	2513.1900 --	Other.	50% <i>ad val.</i>
		Emery, natural corundum, natural garnet and other natural abrasives:	
	2513.2100 --	Crude or in irregular pieces.	50% <i>ad val.</i>
	2513.2900 --	Other.	50% <i>ad val.</i>
25.14	2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	50% <i>ad val.</i>
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
		Marble or travertine:	
	2515.1100 --	Crude or roughly trimmed.	50% <i>ad val.</i>
	2515.1200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	50% <i>ad val.</i>
	2515.2000 -	Ecaussine and other calcareous monumental or building stone, alabaster.	50% <i>ad val.</i>

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25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
	Granite:		
2516.1100 --	Crude or roughly trimmed.		50% <i>ad val.</i>
2516.1200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		50% <i>ad val.</i>
	Sandstone:		
2516.2100 --	Crude or roughly trimmed.		50% <i>ad val.</i>
2516.2200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		50% <i>ad val.</i>
2516.9000 -	Other monumental or building stone.		50% <i>ad val.</i>
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for Railway or other ballast, shingle and, flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading, tarred macadam; granules, chippings and powder, of stone of heading No. 25.15 or 25.16, whether or not heat-treated.		
2517.1000 -	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat treated.		50% <i>ad val.</i>
2517.2000 -	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading No. 2517.10.		50% <i>ad val.</i>
2517.3000 -	Tarred macadam.		50% <i>ad val.</i>
	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:		
2517.4100 --	Of marble.		50% <i>ad val.</i>
2517.4900 --	Other.		50% <i>ad val.</i>
25.18	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).		
2518.1000 -	Dolomite not calcined.		50% <i>ad val.</i>
2518.2000 -	Calcined dolomite.		50% <i>ad val.</i>
2518.3000 -	Agglomerated dolomite (including tarred dolomite).		50% <i>ad val.</i>

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25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering other magnesium oxide whether or not pure.		
	2519.1000 -	Natural magnesium carbonate (magnesite).	50% <i>ad val.</i>
	2519.9000 -	Other.	50% <i>ad val.</i>
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		
	2520.1000 -	Gypsum; anhydrite.	50% <i>ad val.</i>
	2520.2000 -	Plaster.	50% <i>ad val.</i>
25.21	2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	50% <i>ad val.</i>
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.		
	2522.1000 -	Quicklime.	50% <i>ad val.</i>
	2522.2000 -	Slaked lime.	50% <i>ad val.</i>
	2522.3000 -	Hydraulic lime.	50% <i>ad val.</i>
25.23	Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		
	2523.1000 -	Cement clinkers.	40% <i>ad val.</i>
	-	Portland cements:	
	2523.2100 -	White cement, whether or not artificially coloured.	40% <i>ad val.</i>
	2523.2900 -	Other.	40% <i>ad val.</i>
	2523.3000 -	Aluminium cement.	40% <i>ad val.</i>
	2523.9000 -	Other hydraulic cements.	40% <i>ad val.</i>
25.24	2524.0000	Asbestos.	50% <i>ad val.</i>
25.25	Mica, including splittings; mica waste.		
	2525.1000 -	Crude mica and mica rifted into sheets or splittings.	50% <i>ad val.</i>
	2525.2000 -	Mica powder.	50% <i>ad val.</i>
	2525.3000 -	Mica waste.	50% <i>ad val.</i>
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		
	2526.1000 -	Not crushed, not powdered.	50% <i>ad val.</i>
	2526.2000 -	Crushed or powdered.	50% <i>ad val.</i>

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25.27	2527.0000	Natural cryolite; natural chiolite.	50% <i>ad val.</i>
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₂ BO ₃ calculated on the dry weight.	
	2528.1000 -	Natural sodium borates and concentrates thereof (whether or not calcined).	50% <i>ad val.</i>
	2528.9000 -	Other.	50% <i>ad val.</i>
25.29		Felspar; leucite; nepheline and nepheline syenite; fluorspar.	
	2529.1000 --	Felspar.	50% <i>ad val.</i>
	-	Fluorspar:	
	2529.2100 --	Containing by weight 97% or less of calcium fluoride.	50% <i>ad val.</i>
	2529.2200 --	Containing by weight more than 97% of calcium fluoride.	50% <i>ad val.</i>
	2529.3000 -	Leucite; nepheline and nepheline syenite.	50% <i>ad val.</i>
25.30		Mineral substances not elsewhere specified or included.	
	2530.1000 -	Vermiculite, perlite and chlorites, unexpanded.	50% <i>ad val.</i>
	2530.2000 -	Kieserite, epsomite (natural) magnesium sulphate.	50% <i>ad val.</i>
	2530.3000 -	Earth colours.	50% <i>ad val.</i>
	2530.4000 -	Natural micaceous iron oxides.	50% <i>ad val.</i>
	-	Other:	
	2530.9010 ---	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet.	90% <i>ad val.</i>
	2530.9020 ---	Manganese dioxide.	30% <i>ad val.</i>
	2530.9030 ---	Ores of rare earth metals.	30% <i>ad val.</i>
	2530.9040 ---	Broken pottery.	90% <i>ad val.</i>
	2530.9090 ---	Other.	50% <i>ad val.</i>
26.01		Iron ores and concentrates, including roasted iron pyrites.	
		Iron ores and concentrates, other than roasted iron pyrites:	
	2601.1100 --	Non-agglomerated	30% <i>ad val.</i>
	2601.1200 --	Agglomerated.	30% <i>ad val.</i>
	2601.2000 -	Roasted iron pyrites.	30% <i>ad val.</i>

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26.02	2602.0000	Manganese ores and concentrates, including manganese-ferrous iron ores and concentrates with a manganese content of 20% or more, calculated on the dryweight.	30% <i>ad val.</i>
26.03	2603.0000	Copper ores and concentrates.	30% <i>ad val.</i>
26.04	2604.0000	Nickel ores and concentrates.	30% <i>ad val.</i>
26.05	2605.0000	Cobalt ores and concentrates.	30% <i>ad val.</i>
26.06	2606.0000	Aluminium ores and concentrates.	30% <i>ad val.</i>
26.07	2607.0000	Lead ores and concentrates.	30% <i>ad val.</i>
26.08	2608.0000	Zinc ores and concentrates.	30% <i>ad val.</i>
26.09	2609.0000	Tin ores and concentrates.	30% <i>ad val.</i>
26.10	2610.0000	Chromium ores and concentrates.	30% <i>ad val.</i>
26.11	2611.0000	Tungsten ores and concentrates.	30% <i>ad val.</i>
26.12		Uranium or thorium ores and concentrates.	
	2612.1000 -	Uranium ores and concentrates.	30% <i>ad val.</i>
	2612.2000 -	Thorium ores and concentrates.	30% <i>ad val.</i>
26.13		Molybdenum ores and concentrates.	
	2613.1000 -	Roasted.	30% <i>ad val.</i>
	2613.9000 -	Other.	30% <i>ad val.</i>
26.14	2614.0000	Titanium ores and concentrates.	30% <i>ad val.</i>
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.1000 -	Zirconium ores and concentrates.	30% <i>ad val.</i>
	2615.9000 -	Other.	30% <i>ad val.</i>
26.16		Precious metal ores and concentrates.	
	2616.1000 -	Silver ores and concentrates.	30% <i>ad val.</i>
	2616.9000 -	Other.	30% <i>ad val.</i>
26.17		Other ores and concentrates.	
	2617.1000 -	Antimony ores and concentrates.	30% <i>ad val.</i>
	2617.9000 -	Other.	30% <i>ad val.</i>
26.18	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	30% <i>ad val.</i>
26.19	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	30% <i>ad val.</i>

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26.20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.		
	Containing mainly zinc:		
	2620.1100 --	Hard zinc spelter.	30% <i>ad val.</i>
	2620.1900 --	Other.	30% <i>ad val.</i>
	2620.2000 -	Containing mainly lead.	30% <i>ad val.</i>
	2620.3000 -	Containing mainly copper.	30% <i>ad val.</i>
	2620.4000 -	Containing mainly aluminium.	30% <i>ad val.</i>
	2620.5000 -	Containing mainly vanadium.	30% <i>ad val.</i>
	2620.9000 -	Other	30% <i>ad val.</i>
26.21	2621.0000	Other slag and ash, including seaweed ash (kelp)	30% <i>ad val.</i>
27.01	Coal, briquettes, ovoids and similar solid fuels manufactured from coal.		
	Coal, whether or not pulverised, but not agglomerated:		
	2701.1100 --	Anthracite.	30% <i>ad val.</i>
	2701.1200 --	Bituminous coal.	30% <i>ad val.</i>
	2701.1900 --	Other coal.	30% <i>ad val.</i>
	2701.2000 -	Briquettes, ovoids and similar solid fuels manufactured from coal.	30% <i>ad val.</i>
27.02	Lignite, whether or not agglomerated, excluding jet.		
	2702.1000 -	Lignite, whether or not pulverised, but not agglomerated.	30% <i>ad val.</i>
	2702.2000 -	Agglomerated lignite.	30% <i>ad val.</i>
27.03	2703.0000	Peat (including peat litter), whether or not agglomerated.	30% <i>ad val.</i>
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated retort carbon.		
	----	Coke and semi coke:	
	2704.0011 ----	Coke.	30% <i>ad val.</i>
	2704.0012 ----	Semi Coke.	30% <i>ad val.</i>
	2704.0020 ---	Retort carbon.	30% <i>ad val.</i>
27.05	2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	30% <i>ad val.</i>
27.06	2706.0000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	30% <i>ad val.</i>

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27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the nonaromatic constituents.		
2707.1000 -	Benzole.	70% <i>ad val.</i>	
2707.2000 -	Toluole.	70% <i>ad val.</i>	
2707.3000 -	Xylol.	70% <i>ad val.</i>	
2707.4000 -	Naphthalene.	70% <i>ad val.</i>	
2707.5000 -	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250°C by the ASTM D 86 method.	70% <i>ad val.</i>	
2707.6000 -	Phenols.	70% <i>ad val.</i>	
-	Other :		
2707.9100 --	Creosote oils.	70% <i>ad val.</i>	
2707.9900 --	Other.	70% <i>ad val.</i>	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		
2708.1000 -	Pitch.	30% <i>ad val.</i>	
2708.2000 -	Pitch coke.	30% <i>ad val.</i>	
27.09	2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude.	10% <i>ad val.</i>
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.		
	Motor spirit including aviation spirit :		
2710.0011 ----	Motor spirit.	Rs. 1.13 per litre + 10% <i>ad val.</i>	
2710.0012 ----	Aviation spirit.	Rs. 1.08 per litre + 10% <i>ad val.</i>	
2710.0020 ---	Spirit type jet fuel.	Rs. 0.06 per litre + 10% <i>ad val.</i>	
---	Other light oils and preparations :		
2710.0031 ----	White spirit.	Rs. 0.50 per litre + 10% <i>ad val.</i>	
2710.0039 ----	Other.	70% <i>ad val.</i>	

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	---	Kerosene, including kerosene type jet fuel:	
2710.0041	----	Kerosene.	Re. 0.25 per litre + 10% <i>ad</i> <i>val.</i>
2710.0042	----	J.P.I.	Re. 0.06 per litre + 10% <i>ad</i> <i>val.</i>
2710.0043	----	J.P.4.	Re. 0.06 per litre + 10% <i>ad</i> <i>val.</i>
2710.0049	----	Other.	Re. 0.06 per litre + 10% <i>ad</i> <i>val.</i>
	---	Other medium oils and preparations:	
2710.0051	----	Light diesel oil.	Re. 0.24 per litre + 10% <i>ad</i> <i>val.</i>
2710.0059	----	Other.	70% <i>ad val.</i>
	---	Gas oils:	
2710.0061	----	High speed diesel oil.	Re. 0.45 per litre + 10% <i>ad</i> <i>val.</i>
2710.0069	----	Other gas oil.	70% <i>ad val.</i>
	---	Fuel oils.	
2710.0071	----	Furnace oil.	Rs. 185.20 per M. Ton + 10% <i>ad val.</i>
2710.0079	----	Other.	70% <i>ad val.</i>
	---	Lubricating oil <i>i.e.</i> oil such as is not ordinarily used for any other purpose than lubrication, which has its flashing point at or above 200° F's by Abel's Close Test:	
2710.0081	----	In packs not exceeding 10 litres.	Rs. 1.03 per litre + 20% <i>ad</i> <i>val.</i>
2710.0082	----	In packs exceeding 10 litres.	Re. 0.81 per litre + 20% <i>ad</i> <i>val.</i>
	---	Other:	
2710.0091	----	Mineral oil which has its flashing point at or above 200° F's and is ordinarily used for the batching of jute or other fibre.	50% <i>ad val.</i>

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	2710.0092 ----	Greases.	70% <i>ad val.</i>
	2710.0093 ----	Brake fluids.	70% <i>ad val.</i>
	2710.0094 ----	Liquid paraffin.	70% <i>ad val.</i>
	2710.0095 ----	White oil.	70% <i>ad val.</i>
	2710.0099 ----	Other.	70% <i>ad val.</i>
27.11	Petroleum gases and other gaseous hydrocarbons.		
		Liquefied:	
	2711.1100 --	Natural gas.	50% <i>ad val.</i>
	2711.1200 --	Propane.	50% <i>ad val.</i>
	2711.1300 --	Butanes.	50% <i>ad val.</i>
	2711.1400 --	Ethylene, propylene butylene and butadiene.	50% <i>ad val.</i>
	2711.1900 --	Other.	50% <i>ad val.</i>
		In gaseous state:	
	2711.2100 --	Natural gas.	50% <i>ad val.</i>
	2711.2900 --	Other.	50% <i>ad val.</i>
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		
	2712.1000 -	Petroleum jelly.	50% <i>ad val.</i>
	2712.2000 -	Paraffin wax containing by weight less than 0.75% of oil.	70% <i>ad val.</i>
	2712.9000 -	Other.	70% <i>ad val.</i>
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
		Petroleum coke:	
	2713.1100 --	Not calcined.	50% <i>ad val.</i>
	2713.1200 --	Calcined.	50% <i>ad val.</i>
	2713.2000 -	Petroleum bitumen.	50% <i>ad val.</i>
	2713.9000 -	Other residues of petroleum oils or of oils obtained from bituminous minerals.	50% <i>ad val.</i>
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
	2714.1000 -	Bituminous or oil shale.	50% <i>ad val.</i>
		Other:	
	2714.9010 ---	Asphalt.	50% <i>ad val.</i>

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	2714.9090 ---	Other.	50% ad val.
27.15	2715.0000	Bituminous mixtures based on natural asphalt, or natural bitumen, on petroleum bitumen, or mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs).	50% ad val.
27.16	2716.0000	Electrical energy.	10% ad val.
		I-CHEMICAL ELEMENTS	
28.01		Fluorine, chlorine, bromine and iodine.	
	2801.1000 -	Chlorine	30% ad val.
	2801.2000 -	Iodine.	30% ad val.
	2801.3000 -	Flourine bromine.	30% ad val.
28.02	2802.0000	Sulphur, sublimed or precipitated; colloidal sulphur.	30% ad val.
28.03	2803.0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	30% ad val.
28.04		Hydrogen, rare gases and other non-metals.	
	2804.1000 -	Hydrogen.	30% ad val.
	-	Rare gases:	
	2804.2100 --	Argon.	30% ad val.
	2804.2900 --	Other.	30% ad val.
	2804.3000 -	Nitrogen.	30% ad val.
	2804.4000 -	Oxygen.	30% ad val.
	2804.5000 -	Boron; tellurium.	30% ad val.
	-	Silicon:	
	2804.6100 --	Containing by weight not less than 99.99 and of silicon.	30% ad val.
	2804.6900 --	Other.	30% ad val.
	2804.7000 -	Phosphorus.	30% ad val.
	2804.8000 -	Arsenic.	30% ad val.
	2804.9000 -	Selenium	30% ad val.
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.	
	-	Alkali metals:	
	2805.1100 --	Sodium.	30% ad val.
	2805.1900 --	Other.	30% ad val.

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	-	Alkaline-earth metals:	
	2805.2100 --	Calcium.	30% <i>ad val.</i>
	2805.2200 --	Strontium and barium.	30% <i>ad val.</i>
	2805.3000 -	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed.	30% <i>ad val.</i>
	2805.4000 -	Mercury.	30% <i>ad val.</i>
	II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
	2806.1000 -	Hydrogen chloride (hydrochloric acid)	50% <i>ad val.</i>
	2806.2000 -	Chlorosulphuric acid.	50% <i>ad val.</i>
28.07	2807.0000 -	Sulphuric acid; oleum.	70% <i>ad val.</i>
28.08		Nitric acid; sulphonitric acid.	
	2808.0010 ---	Nitric acid.	50% <i>ad val.</i>
	2808.0020 ---	Sulphonitric acids.	50% <i>ad val.</i>
28.09		Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.	
	2809.1000 -	Diphosphorus penta-oxide.	50% <i>ad val.</i>
	2809.2000 -	Phosphoric acid and polyphosphoric acids.	50% <i>ad val.</i>
28.10	2810.0000	Oxides of boron; boric acids.	50% <i>ad val.</i>
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.	
	-	Other inorganic acids:	
	2811.1100 --	Hydrogen fluoride (hydrofluoric acid)	50% <i>ad val.</i>
	2811.1900 --	Other.	50% <i>ad val.</i>
	-	Other inorganic oxygen compound of non-metals:	
	2811.2100 --	Carbon dioxide.	50% <i>ad val.</i>
	2811.2200 --	Silicon dioxide.	50% <i>ad val.</i>
	2811.2300 --	Sulphur dioxide.	50% <i>ad val.</i>
	2811.2900 --	Other.	50% <i>ad val.</i>
	III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12		Halides and halide oxides of non-metals.	
	2812.1000 -	Chlorides and chloride oxides.	50% <i>ad val.</i>

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	2812.9000 -	Other.	50% <i>ad val.</i>
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.	
	2813.1000 -	Carbon disulphide.	50% <i>ad val.</i>
	2813.9000 -	Other.	50% <i>ad val.</i>
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS.		
28.14		Ammonia, anhydrous or in aqueous solution.	
	2814.1000 -	Anhydrous ammonia.	50% <i>ad val.</i>
	2814.2000 -	Ammonia in aqueous solution	50% <i>ad val.</i>
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
		Sodium hydroxide (caustic soda);	
	2815.1100 --	Solid.	Rs. 7200 per M. Ton + 10% <i>ad val.</i>
	2815.1200 --	In aqueous solution (soda lye or liquid soda).	Rs. 7200 per M. Ton + 10% <i>ad val.</i>
	2815.2000 -	Potassium hydroxide (caustic potash).	50% <i>ad val.</i>
	2815.3000 -	Peroxides of sodium or potassium.	50% <i>ad val.</i>
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
	2816.1000 -	Hydroxide and peroxide of magnesium.	50% <i>ad val.</i>
	2816.2000 -	Oxide, hydroxide and peroxide of strontium.	50% <i>ad val.</i>
	2816.3000 -	Oxide, hydroxide and peroxide of barium	50% <i>ad val.</i>
28.17	2817.0000	Zinc Oxide; zinc peroxide.	50% <i>ad val.</i>
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
	2818.1000 -	Artificial corundum whether or not chemically defined.	50% <i>ad val.</i>
	2818.2000 -	Aluminium oxide, other than artificial corundum.	50% <i>ad val.</i>
	2818.3000 -	Aluminium hydroxide.	50% <i>ad val.</i>
28.19		Chromium oxide and hydroxides.	
	2819.1000 -	Chromium trioxide.	50% <i>ad val.</i>
	2819.9000 -	Other.	50% <i>ad val.</i>

1	2	3	4
28.20		Manganese oxides.	
	2820.1000 -	Manganese dioxide.	50% <i>ad val.</i>
	2820.9000 -	Other.	50% <i>ad val.</i>
28.21		Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluate as Fe₂O₃.	
	2821.1000 -	Iron oxides and hydroxides.	50% <i>ad val.</i>
	2821.2000 -	Earth colours.	50% <i>ad val.</i>
28.22	2822.0000	Cobalt oxides and hydroxides ; commercial cobalt oxides.	50% <i>ad val.</i>
28.23	2823.0000	Titanium oxides.	50% <i>ad val.</i>
28.24		Lead oxides ; red lead and orange lead.	
	2824.1000 -	Lead monoxide (litharge, massicot)	50% <i>ad val.</i>
	2824.2000 -	Red lead and orange lead.	50% <i>ad val.</i>
	2824.9000 -	Other.	50% <i>ad val.</i>
28.25		Hydrazine and hydroxylamine and their inorganic salts ; other inorganic bases ; other metal oxides, hydroxides and peroxides.	
	2825.1000 -	Hydrazine and hydroxylamine and their inorganic salts.	50% <i>ad val.</i>
	2825.2000 -	Lithium oxide and hydroxide.	50% <i>ad val.</i>
	2825.3000 -	Vanadium oxides and hydroxides.	50% <i>ad val.</i>
	2825.4000 -	Nickel oxides and hydroxides.	50% <i>ad val.</i>
	2825.5000 -	Copper oxides and hydroxides.	50% <i>ad val.</i>
	2825.6000 -	Germanium oxides and zirconium dioxides.	50% <i>ad val.</i>
	2825.7000 -	Molybdenum oxides and hydroxides.	50% <i>ad val.</i>
	2825.8000 -	Antimony oxides.	50% <i>ad val.</i>
	2825.9000 -	Other.	50% <i>ad val.</i>
		V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND MATERIALS	
28.26		Fluorides ; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
	-	Fluorides ;	
	2826.1100 --	Of ammonium or of sodium.	50% <i>ad val.</i>
	2826.1200 --	Of aluminium.	50% <i>ad val.</i>
	2826.1900 --	Other.	50% <i>ad val.</i>
	2826.2000 -	Fluorocilicates of sodium or of potassium.	50% <i>ad val.</i>

1	2	3	4
	2826.3000 -	Sodium hexafluoroaluminate (synthetic cryolite).	50% <i>ad val.</i>
	2826.9000 -	Other.	50% <i>ad val.</i>
28.27		Chlorides, chloride oxides and chloride Hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
	2827.1000 -	Ammonium chloride.	60% <i>ad val.</i>
	2827.2000 -	Calcium chloride.	60% <i>ad val.</i>
	-	Other chlorides:	
	2827.3100 --	Of magnesium.	60% <i>ad val.</i>
	2827.3200 --	Of aluminium.	60% <i>ad val.</i>
	2827.3300 --	Of iron.	60% <i>ad val.</i>
	2827.3400 --	Of cobalt.	60% <i>ad val.</i>
	2827.3500 --	Of nickel.	60% <i>ad val.</i>
	2827.3600 -	Of zinc.	60% <i>ad val.</i>
	2827.3700 -	Of tin.	60% <i>ad val.</i>
	2827.3800 --	Of barium.	60% <i>ad val.</i>
	2827.3900 --	Other.	60% <i>ad val.</i>
	-	Chloride oxides and chloride hydroxides:	
	2827.4100 --	Of copper.	60% <i>ad val.</i>
	2827.4900 --	Other.	60% <i>ad val.</i>
	-	Bromides and bromide oxides:	60% <i>ad val.</i>
	2827.5100 --	Bromides of sodium or of potassium.	60% <i>ad val.</i>
	2827.5900 --	Other.	60% <i>ad val.</i>
	2827.6000 -	Iodides and iodide oxides.	60% <i>ad val.</i>
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
	2828.1000 -	Commercial calcium hypochlorite and other calcium hypochlorites	50% <i>ad val.</i>
	-	Other:	
	2828.9010 --	Hypobromites.	50% <i>ad val.</i>
	2828.9090 --	Other.	50% <i>ad val.</i>
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
	-	Chlorates:	
	2829.1100 --	Of sodium.	50% <i>ad val.</i>

1	2	3	4
	2829.1900 --	Other.	50% <i>ad val.</i>
	2829.9000 -	Other.	50% <i>ad val.</i>
28.30		Sulphides; polysulphides.	
	2830.1000 -	Sodium sulphides.	90% <i>ad val.</i>
	2830.2000 -	Zinc sulphide	50% <i>ad val.</i>
	2830.3000 -	Cadmium sulphide.	50% <i>ad val.</i>
	-	Other :	
	2830.9010 ---	Sodium hydrogen sulphide.	90% <i>ad val.</i>
	2830.9090 ---	Other.	50% <i>ad val.</i>
28.31		Dithionites and sulphonylates.	
	2831.1000 -	Of sodium.	50% <i>ad val.</i>
	2831.9000 -	Other.	50% <i>ad val.</i>
28.32		Sulphites; thiosulphates.	
	2832.1000 -	Sodium sulphites.	50% <i>ad val.</i>
	2832.2000 -	Other sulphites.	50% <i>ad val.</i>
	2832.3000 -	Thiosulphates.	50% <i>ad val.</i>
28.33		Sulphates; alums; peroxosulphate. (persulphates).	
	-	Sodium sulphates	
	2833.1100 --	Disodium sulphate.	50% <i>ad val.</i>
	2833.1900 --	Other.	50% <i>ad val.</i>
	-	Other sulphates :	
	2833.2100 --	Of magnesium.	50% <i>ad val.</i>
	2833.2200 --	Of aluminium.	50% <i>ad val.</i>
	2833.2300 --	Of chromium.	50% <i>ad val.</i>
	2833.2400 --	Of nickel.	50% <i>ad val.</i>
	2833.2500	Of copper.	50% <i>ad val.</i>
	2833.2600 --	Of zinc.	50% <i>ad val.</i>
	2833.2700 --	Of barium.	50% <i>ad val.</i>
	2833.2900 --	Other.	50% <i>ad val.</i>
	2833.3000 -	Alums.	50% <i>ad val.</i>
	2833.4000 -	Peroxosulphates (persulphates).	50% <i>ad val.</i>
28.34		Nitrites; nitrates.	
	2834.1000 -	Nitrites.	50% <i>ad val.</i>

1	2	3	4
	-	Nitrates:	
	2834.2100 --	Of potassium.	50% <i>ad val.</i>
	2834.2200 --	Of bismuth.	50% <i>ad val.</i>
	2834.2900 --	Other.	50% <i>ad val.</i>
28.35		Phosphinates (hypophosphites), phosphonates (phosphates), phosphates and polyphosphates.	
	2835.1000 -	Phosphinates (hypophosphites) and phosphonates (phosphites).	50% <i>ad val.</i>
	-	Phosphates:	
	2835.2100 --	Of triammonium.	50% <i>ad val.</i>
	2835.2200 --	Of mono-or disodium.	50% <i>ad val.</i>
	2835.2300 --	Of trisodium.	50% <i>ad val.</i>
	2835.2400 --	Of potassium.	50% <i>ad val.</i>
	2835.2500 --	Calcium hydrogenorthophosphate ("dicalcium phosphate")	50% <i>ad val.</i>
	2835.2600 --	Other phosphates of calcium.	50% <i>ad val.</i>
	2835.2900 --	Other.	50% <i>ad val.</i>
	-	Polyphosphates:	
	2835.3100 --	Sodium triphosphate (sodium tripolyphosphate).	50% <i>ad val.</i>
	2835.3900 --	Other.	50% <i>ad val.</i>
28.36		Carbonates; peroxycarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
	2836.1000 -	Commercial ammonium carbonate and other ammonium carbonates.	50% <i>ad val.</i>
	2836.2000 -	Disodium carbonate.	50% <i>ad val.</i>
	2836.3000 -	Sodium hydrogencarbonate (sodium bicarbonate).	50% <i>ad val.</i>
	2836.4000 -	Potassium carbonates.	50% <i>ad val.</i>
	2836.5000 -	Calcium carbonate.	50% <i>ad val.</i> or Rs. 2160 P.M.T. + 10% <i>ad val.</i> , whichever is higher.
	2836.6000 -	Barium carbonate.	50% <i>ad val.</i>
	2836.7000 -	Lead carbonate.	50% <i>ad val.</i>
	-	Other:	
	2836.9100 --	Lithium carbonates.	50% <i>ad val.</i>

1	2	3	4
	2836.9300 --	Bismuth carbonate.	50% <i>ad val.</i>
	2836.9900 --	Other.	50% <i>ad val.</i>
28.37		Cyanides, cyanide oxides and complex cyanides.	
	-	Cyanides and cyanide oxides:	
	2837.1100 --	Of sodium.	60% <i>ad val.</i>
	2837.1900 --	Other.	60% <i>ad val.</i>
	2837.2000 -	Complex cyanides.	60% <i>ad val.</i>
28.38	2838.0000	Fulminates, cyanates and thiocyanates.	60% <i>ad val.</i>
28.39		Silicates; commercial alkali metal silicates.	
	-	Of sodium:	
	2839.1100 --	Sodium metasilicates.	60% <i>ad val.</i>
	2839.1900 --	Other.	70% <i>ad val.</i>
	2839.2000 -	Of potassium.	60% <i>ad val.</i>
	2839.9000 -	Other.	60% <i>ad val.</i>
28.40		Borates; peroxoborates (perborates)	
	-	Disodium tetraborate (refined borax):	
	2840.1100 --	Anhydrous.	60% <i>ad val.</i>
	2840.1900 --	Other.	60% <i>ad val.</i>
	2840.2000 -	Other borates.	60% <i>ad val.</i>
	2840.3000 -	Peroxoborates (Perborates).	60% <i>ad val.</i>
28.41		Salts of oxometallic or peroxometallic acids	
	2841.1000 -	Aluminates.	60% <i>ad val.</i>
	2841.2000 -	Chromates of zinc or of lead.	60% <i>ad val.</i>
	2841.3000 -	Sodium dichromate.	70% <i>ad val.</i>
	2841.4000 -	Potassium dichromate.	70% <i>ad val.</i>
	2841.5000 -	Other chromates and dichromates; peroxochromates.	60% <i>ad val.</i>
	2841.6000 -	Manganites, manganates and permanganates.	60% <i>ad val.</i>
	2841.7000 -	Molybdates.	60% <i>ad val.</i>
	2841.8000 -	Tungstates (wolframates).	60% <i>ad val.</i>
	2841.9000 -	Other.	60% <i>ad val.</i>

1	2	3	4
28.42	Other salts of inorganic acids or peroxyacids, excluding azides.		
	2842.1000 -	Double or complex silicates.	60% <i>ad val.</i>
	2842.9000 -	Other.	60% <i>ad val.</i>
	VI.-MISCELLANEOUS		
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
	2843.1000 -	Colloidal precious metals.	50% <i>ad val.</i>
		Silver compounds :	
	2843.2100 -	Silver nitrate.	50% <i>ad val.</i>
	2843.2900 -	Other.	50% <i>ad val.</i>
	2843.3000 -	Gold compound.	50% <i>ad val.</i>
	2843.9000 -	Other compound ; amalgams.	50% <i>ad val.</i>
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		
	2844.1000 -	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds.	50% <i>ad val.</i>
	2844.2000 -	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235 plutonium or compounds of these products.	50% <i>ad val.</i>
	2844.3000 -	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets) ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products.	50% <i>ad val.</i>
	2844.4000 -	Radioactive elements and isotopes and compounds other than those of sub-heading No. 2844.10, 2844.20, or 2844.30, alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds radioactive residues.	50% <i>ad val.</i>
	2844.5000 -	Spent (irradiated) fuel elements (catridges) of nuclear reactors.	50% <i>ad val.</i>

1	2	3	4
28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
	2845.1000 -	Heavy water (deuterium oxide).	50% <i>ad val.</i>
	2845.9000 -	Other.	50% <i>ad val.</i>
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
	2846.1000 -	Cerium compounds.	50% <i>ad val.</i>
	2846.9000 -	Other.	50% <i>ad val.</i>
28.47	2847.0000	Hydrogen peroxide, whether or not solidified with urea.	50% <i>ad val.</i>
28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.	
	2848.1000 -	Of copper (phosphor copper), containing more than 15% by weight of phosphorus.	60% <i>ad val.</i>
	2848.9000 -	Of other metals or of non-metals.	60% <i>ad val.</i>
28.49		Carbides, whether or not chemically defined.	
	2849.1000 -	Of Calcium.	90% <i>ad val.</i> or Rs. 6600 per M.T. + 10% <i>ad val.</i> whichever is higher.
	2849.2000 -	Of silicon.	60% <i>ad val.</i>
	2849.9000 -	Other.	60% <i>ad val.</i>
28.50	2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.	50% <i>ad val.</i>
28.51	2851.0000	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams other than amalgams of precious metals.	50% <i>ad val.</i>
		1-HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED NITRATED OR NITROSATED DERIVATIVES	
29.01		Acyclic hydrocarbons.	
	2901.1000 -	Saturated.	50% <i>ad val.</i>
	-	Unsaturated.	
	2901.2100 -	Ethylene.	50% <i>ad val.</i>
	2901.2200 -	Propene (propylene)	50% <i>ad val.</i>
	2901.2300 -	Butene (butylene) and isomers thereof.	50% <i>ad val.</i>

1	2	3	4
	2901.2400 --	Buta-1, 3-diene and isoprene.	50% <i>ad val.</i>
	2901.2900 --	Other.	50% <i>ad val.</i>
29.02		Cyclic hydrocarbons.	
		Cyclanes, cyclenes and cycloterpenes:	
	2902.1100 --	Cyclohexane.	50% <i>ad val.</i>
	2902.1900 --	Other.	50% <i>ad val.</i>
	2902.2100 --	Benzene.	50% <i>ad val.</i>
	2902.3000 --	Toluene.	50% <i>ad val.</i>
		Xylenes:	
	2902.4100 --	o-Xylene.	50% <i>ad val.</i>
	2902.4200 --	m-Xylene.	50% <i>ad val.</i>
	2902.4300 --	p-Xylene.	50% <i>ad val.</i>
	2902.4400 --	Mixed xylene isomers.	50% <i>ad val.</i>
	2902.5000 --	Styrene.	50% <i>ad val.</i>
	2902.6000 --	Ethylbenzene.	50% <i>ad val.</i>
	2902.7000 --	Camene.	50% <i>ad val.</i>
	2902.9000 --	Other.	50% <i>ad val.</i>
29.03		Halogenated derivatives of hydrocarbons.	
		Saturated chlorinated derivatives of acyclic hydrocarbons:	
	2903.1100 --	Chloroethane (ethyl chloride).	50% <i>ad val.</i>
	2903.1200 --	Dichloromethane (methylene chloride).	50% <i>ad val.</i>
	2903.1300 --	Chloroform (trichloromethane).	50% <i>ad val.</i>
	2903.1400 --	Carbon tetrachloride.	50% <i>ad val.</i>
	2903.1500 --	1, 2-Dichloroethane (ethylene dichloride).	50% <i>ad val.</i>
	2903.1600 --	1, 2-Dichloropropane (propylene dichloride) and Dichlorobutanes.	
	2903.1900 --	Other.	50% <i>ad val.</i>
		Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
	2903.2100 --	Vinyl chloride (chloroethylene).	50% <i>ad val.</i>
	2903.2200 --	Trichloroethylene.	50% <i>ad val.</i>
	2903.2300 --	Tetrachloroethylene (perchloroethylene).	50% <i>ad val.</i>
	2903.2900 --	Other.	50% <i>ad val.</i>

1	2	3	4
2903.3000 --	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons.	50% <i>ad val.</i>	
2903.4000 --	Halogenated derivatives of a cyclic hydrocarbons containing two or more different halogens.		
-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.5100 --	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane.	50% <i>ad val.</i>	
2903.5900 --	Other.	50% <i>ad val.</i>	
-	Halogenated derivatives of aromatic hydrocarbons:		
2903.6200 --	Hexachlorobenzene and DDT 1, 1, 1-trichloro-2, 2, bis (p-chlorophenyl) ethane.	50% <i>ad val.</i>	
2903.6900 --	Other.	50% <i>ad val.</i>	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
2904.1000 --	Derivatives containing only sulphogroups, their salts and ethyl ester.	50% <i>ad val.</i>	
-	Derivatives containing only nitro or only nitroso groups:		
2904.2010 ---	Nitrobenzene (mirbane oil).	50% <i>ad val.</i>	
2904.2090 ---	Other.	50% <i>ad val.</i>	
2904.9000 --	Other.	50% <i>ad val.</i>	
	II.-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.		
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Saturated monohydric alcohols:		
2905.1100 --	Methanol (methyl alcohol).	30% <i>ad val.</i>	
2905.1200 --	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol).	50% <i>ad val.</i>	
2905.1300 --	Butan-1-ol (n-butyl alcohol).	50% <i>ad val.</i>	
2905.1400 --	Other butanols.	50% <i>ad val.</i>	
2905.1500 --	Pentanol (amyl alcohol) and isomers thereof.	50% <i>ad val.</i>	
2905.1600 --	Octanol (octyl alcohol) and isomers thereof.	50% <i>ad val.</i>	
2905.1700 --	Dodecan-1-ol (Lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol).	50% <i>ad val.</i>	
2905.1900 --	Other.	50% <i>ad val.</i>	
-	Unsaturated monohydric alcohols:		
2905.2100 --	Allyl alcohol.	50% <i>ad val.</i>	
2905.2200 --	Acyclic terpene alcohols.	50% <i>ad val.</i>	

1	2	3	4
	2905.2900 --	Other.	50% <i>ad val.</i>
	-	Diols:	
	2905.3100 --	Ethylene glycol (ethanediol).	50% <i>ad val.</i>
	2905.3200 --	Propylene glycol (propane-1, 2 diol).	50% <i>ad val.</i>
	2905.3900 --	Other.	50% <i>ad val.</i>
	*	Other polyhydric alcohols:	
	2905.4100 --	2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane).	50% <i>ad val.</i>
	2905.4200 --	Pentaerythritol.	50% <i>ad val.</i>
	2905.4300 --	Mannitol.	50% <i>ad val.</i>
	2905.4400 --	D-glucitol (sorbitol).	50% <i>ad val.</i>
	2905.4900 --	Other.	50% <i>ad val.</i>
	2905.5000 --	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.	50% <i>ad val.</i>
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-	Cyclanic, cyclenic or cycloterpenic:	
	2906.1100 --	Menthol.	60% <i>ad val.</i>
	2906.1200 --	Cyclohexanol, methycyclohexanols and dimethylcyclohexanols.	50% <i>ad val.</i>
	2906.1300 --	Sterols and inositols.	50% <i>ad val.</i>
	2906.1400 --	Terpineols.	50% <i>ad val.</i>
	2906.1900 --	Other.	50% <i>ad val.</i>
	-	Aromatic:	
	2906.2100 --	Benzyl alcohol.	50% <i>ad val.</i>
	2906.2900 --	Other.	50% <i>ad val.</i>
		III.-PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
29.07		Phenols; phenol-alcohols.	
	-	Monophenols:	
	2907.1100 --	Phenol (hydroxybenzene) and its salts.	50% <i>ad val.</i>
	2907.1200 --	Cresols and their salts.	50% <i>ad val.</i>
	2907.1300 --	Octylphenol, nonylphenol and their isomers; salts thereof.	50% <i>ad val.</i>
	2907.1400 --	Xylenols and their salts.	50% <i>ad val.</i>

1	2	3	4
	2907.1500 --	Naphthols and their salts.	50% <i>ad val.</i>
	2907.1900 --	Other.	50% <i>ad val.</i>
	-	Polyphenols:	
	2907.2100 --	Resorcinol and its salts.	50% <i>ad val.</i>
	2907.2200 --	Hydroquinone (quinol) and its salts.	50% <i>ad val.</i>
	2907.2300 --	4, 4, Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts.	50% <i>ad val.</i>
	2907.2900 --	Other.	50% <i>ad val.</i>
	2907.3000 --	Phenol-alcohols.	50% <i>ad val.</i>
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or pheno-alcohols.	
	2908.1000 -	Derivatives containing only halogen substituents and their salts.	50% <i>ad val.</i>
	2908.2000 -	Derivatives containing only sulpho groups, their salts and esters.	50% <i>ad val.</i>
	2908.9000 -	Other.	50% <i>ad val.</i>
		IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATES.	
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol Phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2909.1100 --	Diethyl ether.	50% <i>ad val.</i>
	2909.1900 --	Other.	50% <i>ad val.</i>
	2909.2000 -	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	50% <i>ad val.</i>
	2909.3000 -	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	50% <i>ad val.</i>
	-	Ether-alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives:	
	2909.4100 --	2,2,-Oxydiethanol (diethylene glycol, digol).	50% <i>ad val.</i>
	2909.4200 --	Monomethyl ethers of ethylene glycol or of diethylene glycol.	50% <i>ad val.</i>

1	2	3	4
	2909.4300 --	Monobutyl ether of ethylene glycol or of diethylene glycol.	50% <i>ad val.</i>
	2909.4400 --	Other monoalkylethers of ethylene glycol or of diethylene glycol.	50% <i>ad val.</i>
	2909.4900 --	Other.	50% <i>ad val.</i>
	2909.5000 -	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	50% <i>ad val.</i>
	2909.6000 -	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.	50% <i>ad val.</i>
29.10		Epoxides, epoxyalcohols, epoxphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2910.1000 -	Oxirane (ethylene oxide).	50% <i>ad val.</i>
	2910.2000 -	Methyloxirane (propylene oxide).	50% <i>ad val.</i>
	2910.3000 -	1-Chloro-2, 3-epoxypropane (epichlorohydrin).	50% <i>ad val.</i>
	2910.9000 -	Other.	50% <i>ad val.</i>
29.11	2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	50% <i>ad val.</i>
		V.-ALDEHYDE-FUNCTION COMPOUNDS	
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
	-	Acyclic aldehydes without other oxygen function:	
	2912.1100 --	Methanal (formaldehyde)	70% <i>ad val.</i>
	2912.1200 --	Ethanal (acetaldehyde).	50% <i>ad val.</i>
	2912.1300 --	Butanal (butyraldehyde, normal isomer).	50% <i>ad val.</i>
	2912.1900 --	Other.	50% <i>ad val.</i>
	-	Cyclic aldehydes without other oxygen function:	
	2912-2100 --	Benzaldehyde.	50% <i>ad val.</i>
	2912-2900 --	Other.	50% <i>ad val.</i>
	2912-3000 -	Aldehyde-alcohols.	50% <i>ad val.</i>
	-	Aldehyde-ethers, aldehyde-phen and aldehydes with other oxygen function:	
	2912-4100 --	Vanillin (4-hydroxy-3-methoxybenzaldehyde).	50% <i>ad val.</i>
	2912-4200 --	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde).	50% <i>ad val.</i>
	2912.4900 --	Other.	50% <i>ad val.</i>

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	2912.6000 -	Paraformaldehyde.	70% <i>ad val.</i>
29.13	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	50% <i>ad val.</i>
VI.-KETONE-FUNCTION COMPOUNDS AND QUI- NONE-FUNCTION COMPOUNDS.			
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-	Acyclic ketones without other oxygen function:	
	2914.1100 --	Acetone.	50% <i>ad val.</i>
	2914.1200 --	Butanone (methyl ketone).	50% <i>ad val.</i>
	2914.1300 --	4-Methylpentan-2-one methylisobutyl ketone).	50% <i>ad val.</i>
	2914.1900 --	Other.	50% <i>ad val.</i>
	-	Cyclic, cyclenic or cycloterpenic ketones without other oxygen function:	
	2914.2100 --	Camphor.	50% <i>ad val.</i>
	2914.2200 --	Cyclohexanone and methylcyclohexanones.	50% <i>ad val.</i>
	2914.2300 --	Ionones and methylionones	50% <i>ad val.</i>
	2914.2900 --	Other	50% <i>ad val.</i>
	2914.3000 -	Aromatic ketones without other oxygen function	50% <i>ad val.</i>
	-	Ketone-alcohols and ketone-aldehydes:	
	2914.4100 --	4-Hydroxy-4-methyl-pentan-2-one (diacetone alcohol)	50% <i>ad val.</i>
	2914.4900 --	Other	50% <i>ad val.</i>
	2914.5000 -	Ketone-phenols and ketones with other oxygen function	50% <i>ad val.</i>
	-	Quinones:	
	2914.6100 --	Anthraquinone	50% <i>ad val.</i>
	2914.6900 --	Other	50% <i>ad val.</i>
	2914.7000 -	Halogenated, sulphonated, nitrated or nitrosated derivatives	50% <i>ad val.</i>

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VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.15

Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.

	Formic Acid, its salts and esters.	
2915.1100 --	Formic Acid	60% <i>ad val.</i>
2915.1200 --	Salts of formic acid	60% <i>ad val.</i>
2915.1300 --	Esters of formic acid	60% <i>ad val.</i>
	Acetic acid and its salts; acetic anhydride:	
2915.2100 --	Acetic Acid	50% <i>ad val.</i>
2915.2200 --	Sodium acetate	50% <i>ad val.</i>
2915.2300 --	Cobalt acetates	50% <i>ad val.</i>
2915.2400 --	Acetic anhydride	50% <i>ad val.</i>
	Other:	
2915.2910 ---	Potassium acetate	50% <i>ad val.</i>
2915.2990 ---	Other	50% <i>ad val.</i>
	Esters of acetic acid:	
2915.3100 --	Ethyl acetate	60% <i>ad val.</i>
2915.3200 --	Vinyl acetate	60% <i>ad val.</i>
2915.3300 --	n-Butyl acetate	60% <i>ad val.</i>
2915.3400 --	Isobutyl acetate	60% <i>ad val.</i>
2915.3500 --	2-Ethoxyethyl acetate	60% <i>ad val.</i>
2915.3900 --	Other	60% <i>ad val.</i>
2915.4000 -	Mono-, di- or tri-chloroacetic acids, their salts and esters	60% <i>ad val.</i>
2915.5000 -	Propionic acid, its salts and esters	60% <i>ad val.</i>
2915.6000 -	Butyric acids, valeric acids, their salts and ester	60% <i>ad val.</i>
2915.7000 -	Palmitic acid, stearic acid, their salts and esters	60% <i>ad val.</i>
2915.9000 -	Other	60% <i>ad val.</i>

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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, peroxy-acids and their derivatives		
2916.1100 --	Acrylic acid and its salts	60% <i>ad val.</i>	
2916.1200 --	Esters of acrylic acid	60% <i>ad val.</i>	
2916.1300 --	Methacrylic acid and its salts	60% <i>ad val.</i>	
2916.1400 --	Esters of methacrylic acid	60% <i>ad val.</i>	
2916.1500 --	Oleic, linoleic or linolenic acids, their salts and esters	60% <i>ad val.</i>	
2916.1900 --	Other	60% <i>ad val.</i>	
2916.2000 --	Cyclanic, cyclenic or cycloterpenic mono-carboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60% <i>ad val.</i>	
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives		
2916.3100 --	Benzoic acid, its salts and esters	60% <i>ad val.</i>	
2916.3200 --	Benzoyl peroxide and benzoyl chloride	60% <i>ad val.</i>	
2916.3300 --	Phenylacetic acid, its salts and esters	60% <i>ad val.</i>	
2916.3900 --	Other	60% <i>ad val.</i>	
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:		
2917.1100 --	Oxalic acid, its salts and esters	60% <i>ad val.</i>	
2917.1200 --	Adipic acid, its salts and esters	60% <i>ad val.</i>	
2917.1300 --	Azelaic acid, sebacic acid, their salts and esters	60% <i>ad val.</i>	
2917.1400 --	Maleic anhydride	50% <i>ad val.</i>	
2917.1900 --	Other	60% <i>ad val.</i>	
2917.2000 --	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60% <i>ad val.</i>	
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.3100 --	Dibutyl orthophthalates	60% <i>ad val.</i>	

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	2917.3200 --	Diocetyl orthophthalates	50% <i>ad val.</i>
	2917.3300 --	Dinonyl or didecyl orthophthalates	60% <i>ad val.</i>
	2917.3400 --	Other esters of orthophthalic acid	60% <i>ad val.</i>
	2917.3500 --	Phthalic anhydride	50% <i>ad val.</i>
	2917.3600 --	Terephthalic acid and its salts	60% <i>ad val.</i>
	2917.3700 --	Dimethyl terephthalate	60% <i>ad val.</i>
	2917.3900 --	Other	60% <i>ad val.</i>
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:		
	2918.1100 --	Lactic acid, its salts and esters	60% <i>ad val.</i>
	2918.1200 --	Tartaric acid	60% <i>ad val.</i>
	2918.1300 --	Salts and esters of tartaric acid	60% <i>ad val.</i>
	2918.1400 --	Citric acid	60% <i>ad val.</i>
	--	Salts and esters of citric acid:	
	2918.1510 ---	Potassium citrate	50% <i>ad val.</i>
	2918.1520 ---	Sodium citrate	50% <i>ad val.</i>
	2918.1530 ---	Ferric ammonium citrate	60% <i>ad val.</i>
	2918.1590 ---	Other	60% <i>ad val.</i>
	2918.1600 --	Gluconic acid, its salts and esters	60% <i>ad val.</i>
	2918.1700 --	Phenylglycolic acid (mandelic acid), its salts and esters	60% <i>ad val.</i>
	2918.1900 --	Other	60% <i>ad val.</i>
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	2918.2100 --	Salicylic acid and its salts	60% <i>ad val.</i>
	2918.2200 --	O-acetylsalicylic acid, its salts and esters	60% <i>ad val.</i>
	2918.2300 --	Other esters of salicylic acid and their salts	60% <i>ad val.</i>
	2918.2900 --	Other	60% <i>ad val.</i>
	2918.3000 -	Carboxylic acids with aldehyde or ketone function but without other Oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	60% <i>ad val.</i>

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	2918.9000 -	Other	60% <i>ad val.</i>
		VIII-ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
	2919.0000	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	60% <i>ad val.</i>
29.20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2920.1000 -	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	60% <i>ad val.</i>
	2920.9000 -	Other	60% <i>ad val.</i>
		IX-NITROGEN-FUNCTION COMPOUNDS	
29.21		Amine-function compounds.	
	-	Acyclic monoamines and their derivatives, salts thereof:	
	2921.1100 --	Methylamine, di-or trimethylamines and their salts	60% <i>ad val.</i>
	2921.1200 --	Diethylamine and its salts	60% <i>ad val.</i>
	2921.1900 --	Other	60% <i>ad val.</i>
	-	Acyclic polyamines and their derivatives; salts thereof:	
	2921.2100 --	Ethylenediamine and its salts	60% <i>ad val.</i>
	2921.2200 --	Hexamethylenediamine and its salts	60% <i>ad val.</i>
	2921.2900 --	Other	60% <i>ad val.</i>
	2921.3000 -	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	60% <i>ad val.</i>
	-	Aromatic monoamines and their derivatives; salts thereof:	
	2921.4100 --	Aniline and its salts	60% <i>ad val.</i>
	2921.4200 --	Aniline derivatives and their salts	60% <i>ad val.</i>
	2921.4300 --	Toluidines and their derivative; salts thereof	60% <i>ad val.</i>
	2921.4400 --	Diphenylamine and its derivatives; salts thereof	60% <i>ad val.</i>
	2921.4500 --	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	60% <i>ad val.</i>
	2921.4900 --	Other	60% <i>ad val.</i>

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		Aromatic polyamines and their derivatives; salts thereof:	
	2921.5100 --	O-,m-p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	60% <i>ad val.</i>
	2921.5900 --	Other	60% <i>ad val.</i>
29.22		Oxygen-function amino-compounds.	
	-	Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function, salts thereof:	
	2922.1100 --	Monethanolamine and its salts	50% <i>ad val.</i>
	2922.1200 --	Diethanolamine and its salts	50% <i>ad val.</i>
	2922.1300 --	Triethanolamine and its salts	50% <i>ad val.</i>
	2922.1900 --	Other	50% <i>ad val.</i>
	-	Amino-naphthols and other aminophenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:	
	2922.2100 --	Aminohydroxynaphthalenesulphonic acids and their salts	60% <i>ad val.</i>
	2922.2200 --	Anisidines, dianisidines, dianisidines, phenetidines, and their salts	60% <i>ad val.</i>
	2922.2900 --	Other	60% <i>ad val.</i>
	2922.3000 -	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	60% <i>ad val.</i>
		Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof	
	2922.4100 --	Lysine and its esters, salts thereof	60% <i>ad val.</i>
	2922.4200 --	Glutamic acid and its salts	60% <i>ad val.</i>
	2922.4900 --	Other	60% <i>ad val.</i>
	2922.5000 -	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	60% <i>ad val.</i>
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	
	2923.1000 -	Choline and its salts	60% <i>ad val.</i>
	2923.2000 -	Lecithins and other phosphoaminolipids	60% <i>ad val.</i>
	2923.9000 -	Other	60% <i>ad val.</i>

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29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		
2924.1000 -	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	60% <i>ad val.</i>	
-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.2100 - -	Ureinas and their derivatives; salts thereof	60% <i>ad val.</i>	
2924.2900 - -	Other	60% <i>ad val.</i>	
29.25	Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.		
-	Imides and their derivatives; salts thereof:		
- -	Saccharin and its salts:		
2925.1110 - - -	Paraphenetolecarbamide and 5-Nitro-2n-proxy-aniline both in tablet and powder/crystalline forms	90% <i>ad val.</i>	
2925.1190 - - -	Other	90% <i>ad val.</i>	
2925.1900 - -	Other	60% <i>ad val.</i>	
2925.2000 -	Imines and their derivatives; salts thereof	60% <i>ad val.</i>	
29.26	Nitrile-function compounds.		
2926.1000 -	Acrylonitrile	60% <i>ad val.</i>	
2926.2000 -	+ Cyanoguanidine (dicyandiamide)	60% <i>ad val.</i>	
2926.9000 -	Other	60% <i>ad val.</i>	
29.27	2927.0000	Diazo-, azo- or azoxy-compounds.	
29.28	2928.0000	Organic derivatives of hydrazine or of hydroxylamine.	
29.29	Compounds with other nitrogen function.		
2929.1000 -	Isocyanates	60% <i>ad val.</i>	
2929.9000 -	Other	60% <i>ad val.</i>	
	X-ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
29.30	Organo-sulphur compounds.		
2930.1000 -	Dithiocarbamates (xanthates)	60% <i>ad val.</i>	
2930.2000 -	Thiocarbamates and dithiocarbamates	60% <i>ad val.</i>	
2930.3000 -	Thiuram mono-, di- or tetrasulphides	60% <i>ad val.</i>	
2930.4000 -	Methionine	60% <i>ad val.</i>	
-	Other		
2930.9010 - - -	Allyl isothiocyanate	70% <i>ad val.</i>	

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	2930.9090 ---	Other	60% <i>ad val.</i>
29.31	2931.0000	Other organo-inorganic compounds.	60% <i>ad val.</i>
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.	
	-	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
	2932.1100 --	Tetrahydrofuran	60% <i>ad val.</i>
	2932.1200 --	2-Furaldehyde (furfuraldehyde)	60% <i>ad val.</i>
	2932.1300 --	Furfuryl alcohol and tetrahydrofurfuryl alcohol	60% <i>ad val.</i>
	2932.1900 --	Other	60% <i>ad val.</i>
	-	Lactones:	
	2932.2100 --	Coumarin, methyl-coumarins and ethylcoumarins	60% <i>ad val.</i>
	2932.2900 --	Other lactones	60% <i>ad val.</i>
	2932.9000 -	Other	60% <i>ad val.</i>
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.	
	-	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
	2933.1100 --	Phenazone (antipyrin) and its derivatives	60% <i>ad val.</i>
	2933.1900 --	Other	60% <i>ad val.</i>
	-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
	2933.2100 --	Hydantoin and its derivatives	60% <i>ad val.</i>
	2933.2900 --	Other	60% <i>ad val.</i>
	-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
	2933.3100 --	Pyridine and its salts	60% <i>ad val.</i>
	2933.3900 --	Other	60% <i>ad val.</i>
	2933.4000 -	Compounds containing a quinoline or isoquinoline ring system (whether or not hydrogenated), not further fused	60% <i>ad val.</i>
	-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
	2933.5100 --	Malonyurea (barbituric acid) and its derivatives, salts thereof	60% <i>ad val.</i>
	2933.5900 --	Other	60% <i>ad val.</i>

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	2933.6100 --	Melamine	60% <i>ad val.</i>
	2933.6900 --	Other	60% <i>ad val.</i>
	-	Lactams:	
	2933.7100 --	6-Hexanelactam (epsilon-caprolactum)	50% <i>ad val.</i>
	2933.7900 --	Other lactams	50% <i>ad val.</i>
	2933.9000 -	Other	50% <i>ad val.</i>
29.34		Other heterocyclic compounds	
	2934.1000 -	Compounds containing an unfused thiazole ring; (whether or not hydrogenated) in the structure	60% <i>ad val.</i>
	2934.2000 -	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	60% <i>ad val.</i>
	2934.3000 -	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	60% <i>ad val.</i>
	2934.9000 -	Other	60% <i>ad val.</i>
29.35	2935.0000	Sulphonamides	60% <i>ad val.</i>
		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.	
	2936.1000 -	Provitamins, unmixed	60% <i>ad val.</i>
	-	Vitamins and their derivatives, unmixed:	
	2936.2100 --	Vitamins A and their derivatives	60% <i>ad val.</i>
	2936.2200 --	Vitamin B1 and its derivatives	60% <i>ad val.</i>
	2936.2300 --	Vitamin B2 and its derivatives	60% <i>ad val.</i>
	2936.2400 --	D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	60% <i>ad val.</i>
	2936.2500 --	Vitamin B6 and its derivatives	60% <i>ad val.</i>
	2936.2600 --	Vitamin B12 and its derivatives	60% <i>ad val.</i>
	2936.2700 --	Vitamin C and its derivatives	60% <i>ad val.</i>
	2936.2800 --	Vitamin E and its derivatives	60% <i>ad val.</i>
	2936.2900 --	Other vitamins and their derivatives	60% <i>ad val.</i>
	2936.9000 -	Other, including natural concentrates	60% <i>ad val.</i>

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29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.		
2937.1000 -	Pituitary (anterior) or similar hormones, and their derivatives	60% <i>ad val.</i>	
-	Adrenal cortical hormones and their derivatives;		
2937.2100 --	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	60% <i>ad val.</i>	
2937.2200 --	Halogenated derivatives of adrenal cortical hormones	60% <i>ad val.</i>	
2937.2900 --	Other	60% <i>ad val.</i>	
-	Other hormones and their derivatives other steroids used primarily as hormones;		
2937.9100 --	Insulin and its salts	60% <i>ad val.</i>	
2937.9200 --	Oestrogens and progestogens	60% <i>ad val.</i>	
2937.9900 --	Other	60% <i>ad val.</i>	
	XII. GLYCOSIDES AND VEGETABLES ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
2938.1000 -	Rutoside (rutin) and its derivatives	60% <i>ad val.</i>	
2938.9000 -	Other	60% <i>ad val.</i>	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		
2939.1000 -	Alkaloids of opium and their derivatives; salts thereof	60% <i>ad val.</i>	
-	Alkaloids of cinchona and their derivatives; salts thereof		
2939.2100 --	Quinine and its salts	60% <i>ad val.</i>	
2939.2900 --	Other	60% <i>ad val.</i>	
-	Caffeine and its salts		
2939.3010 ---	Caffeine citrate	60% <i>ad val.</i>	
2939.3090 ---	Other	60% <i>ad val.</i>	
2939.4000 -	Ephedrine and their salts	60% <i>ad val.</i>	
2939.5000 -	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	60% <i>ad val.</i>	

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	2939.6000 -	Alkaloids of rye ergot and their derivatives; salts thereof	60% <i>ad val.</i>
	2939.7000 -	Nicotine and its salts	60% <i>ad val.</i>
	2939.9000 -	Other	60% <i>ad val.</i>
	XIII.-OTHER ORGANIC COMPOUNDS		
29.40	2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	60% <i>ad val.</i>
29.41	Antibiotics		
	2941.1000 -	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	60% <i>ad val.</i>
	2941.2000 -	Streptomycins and their derivatives; salts thereof	60% <i>ad val.</i>
	2941.3000 -	Tetracyclines and their derivatives; salts thereof	60% <i>ad val.</i>
	2941.4000 -	Chloramphenicol and its derivatives; salts thereof	60% <i>ad val.</i>
	2941.5000 -	Erythromycin and its derivatives; salts thereof	60% <i>ad val.</i>
	2941.9000 -	Other	60% <i>ad val.</i>
29.42	2942.0000	Other organic compounds	60% <i>ad val.</i>
30.01	Glands and other organs for organotherapeutic uses, dried, whether or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not else where specified or included.		
	3001.1000 -	Glands and other organs, dried, whether or not powdered	Free
	3001.2000 -	Extracts of glands or other organs or of their secretions	Free
	3001.9000 -	Other	Free
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.		
	3002.1000 -	Antisera and other blood fractions	Free
	3002.2000 -	Vaccines for human medicine	Free
	-	Vaccines for veterinary medicines:	
	3002.3100 -	Vaccines against foot and mouth disease	Free
	3002.3900 ^a -	Other	Free
	3002.9000 -	Other	Free

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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.		
	3003.1000 -	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free
	3003.2000 -	Containing other antibiotics	Free
	-	Containing hormones or other products of heading No. 29.37 but not containing antibiotics.	
	3003.3100 --	Containing insulin	Free
	3003.3900 --	Other	Free
	3003.4000 -	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	Free
	3003.9000 -	Other	Free
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.		
	3004.1000 -	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Free
	3004.2000 -	Containing other antibiotics	Free
	-	Containing hormones or other products of heading No. 29.37 but not containing antibiotics.	
	3004.3100 --	Containing insulin	Free
	3004.3200 --	Containing adrenal cortical hormones	Free
	3004.3900 --	Other	Free
	3004.4000 -	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics	Free
	3004.5000 -	Other medicaments containing vitamins or other products of heading No. 29.36	Free
	3004.9000 -	Other	Free
30.05	Wadding, gauze, bandages and similar articles (for example, dressing, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, Dental or veterinary purposes.		
	3005.1000 -	Adhesive dressings and other articles having an adhesive layer	50% ad val.

1	2	3	4
	3005.9000 -	Other	50% <i>ad val.</i>
30.06		Pharmaceutical goods specified in Note 3 to this Chapter.	
	3006.1000 -	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	50% <i>ad val.</i>
	3006.2000 -	Blood-grouping reagents	50% <i>ad val.</i>
	3006.3000 -	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free
	3006.4000 -	Dental cements and other dental fillings; bone reconstruction cements	40% <i>ad val.</i>
	3006.5000 -	First-aid boxes and kits	50% <i>ad val.</i>
	3006.6000 -	Chemical contraceptive preparations based on hormones or spermicides	Free
31.01	3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Free
31.02		Mineral or chemical fertilisers, nitrogenous	
	3102.1000 -	Urea, whether or not in aqueous solution	Free
		Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate;	
	3102.2100 -	Ammonium sulphate	Free
	3102.2900 -	Other	Free
	3102.3000 -	Ammonium nitrate, whether or not in aqueous solution	Free
	3102.4000 -	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertising substances	Free
	3102.5000 -	Sodium nitrate	Free
	3102.6000 -	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free
	3102.7000 -	Calcium cyanamide	Free
	3102.8000 -	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free
	3102.9000 -	Other, including mixtures not specified in the foregoing sub-headings	Free
31.03		Mineral or chemical fertilisers, phosphatic.	
	3103.1000 -	Superphosphates	Free

1	2	3	4
	3103.2000 -	Basic slag	Free
	3103.9000 -	Other	Free
31.04		Mineral or chemical fertilisers, potassic.	
	3104.1000 -	Carnallite, sylvite and other crude natural potassium salts	Free
	3104.2000 -	Potassium chloride	Free
	3104.3000 -	Potassium sulphate	Free
	3104.9000 -	Other	Free
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, Phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
	3105.1000 -	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	Free
	3105.2000 -	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free
	3105.3000 -	Diammonium hydrogenorthophosphate (diammonium-phosphate)	Free
	3105.4000 -	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium dihydrogenorthophosphate (diammonium phosphate)	Free
		Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
	3105.5100 -	Containing nitrates and phosphates	Free
	3105.5900 -	Other	Free
	3105.6000 -	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free
	3105.9000 -	Other	Free
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
	3201.1000 -	Quebracho extract	30% ad val.
	3201.2000 -	Wattle extract	30% ad val.
	3201.3000 -	Oak or chestnut extract	30% ad val.
	3201.9010 -	Acacia catechu (cutch) and gambier	Rs. 36 per kg. + 10% ad val.
	3201.9090 -	Other	30% ad val.

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32.02	Synthetic organic tanning substances inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		
3202.1000 --	Synthetic organic tanning substances		30% <i>ad val.</i>
--	Other		
3202.9010 ---	Tanning substances, tanning preparations based on chromium sulphate		90% <i>ad val.</i>
3202.9090 ---	Other		30% <i>ad val.</i>
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.		
3203.0010 ---	Obtained from Acacia catchen (Black cutch)		Rs. 36 <i>per kg.</i> + 10% <i>ad val.</i>
3203.0090 ---	Other		90% <i>ad val.</i>
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:		
3204.1100 --	Disperse dyes and preparations based thereon		Rs. 60 <i>per kg.</i> + 30% <i>ad val.</i>
3204.1200 --	Acid dyes, whether or not prementallised, and preparations based thereon; mordant dyes and preparations based thereon		Rs. 60 <i>per kg.</i> + 30% <i>ad val.</i>
3204.1300 --	Basic dyes and preparations based thereon		Rs. 60 <i>per kg.</i> + 30% <i>ad val.</i>
3204.1400 --	Direct dyes and preparations based thereon		Rs. 60 <i>per kg.</i> + 30% <i>ad val.</i>
3204.1500 --	Vat dyes (including those usable in that state as pigments) and preparations based thereon		Rs. 60 <i>per kg.</i> + 30% <i>ad val.</i>
3204.1600 --	Reactive dyes and preparations based thereon		Rs. 60 <i>per kg.</i> + 30% <i>ad val.</i>
3204.1700 --	Pigments and preparations based thereon		Rs. 60 <i>per kg.</i> + 30% <i>ad val.</i>
3204.1900 --	Other, including mixtures of colouring matter of two or more of the sub-heading Nos. 3204.1100 to 3204.1900		Rs. 60 <i>per kg.</i> + 30% <i>ad val.</i>

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	3204.2000 -	Synthetic organic products of a kind used as fluorescent brightening agents	90% <i>ad val.</i>
	3204.9000 -	Other	90% <i>ad val.</i>
32.05	3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	90% <i>ad val.</i>
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
	3206.1000 -	Pigments and preparations based on titanium dioxide	50% <i>ad val.</i>
	3206.2000 -	Pigments and preparations based on chromium compounds	90% <i>ad val.</i>
	3206.3000 -	Pigments and preparations based on cadmium compounds	90% <i>ad val.</i>
	-	Other colouring matter and other preparations:	
	3206.4100 --	Ultramarine and preparations based thereon	90% <i>ad val.</i>
	3206.4200 --	Lithopone and other pigments and preparations based on zinc sulphide	90% <i>ad val.</i>
	3206.4300 --	Pigments and preparations based on hexacyano ferrates (ferrocyanides and ferricyanides)	90% <i>ad val.</i>
	3206.4900 --	Other	90% <i>ad val.</i>
	3206.5000 -	Inorganic products of a kind used as luminophores	90% <i>ad val.</i>
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips) liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
	3207.1000 -	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	90% <i>ad val.</i>
	3207.2000 -	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	90% <i>ad val.</i>
	3207.3000 -	Liquid lustres and similar preparations	90% <i>ad val.</i>
	3207.4000 -	Glass frit and other glass, in the form of powder, granules or flakes	90% <i>ad val.</i>
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
	3208.1000 -	Based on polyesters	90% <i>ad val.</i>
	3208.2000 -	Based on acrylic or vinyl polymers	90% <i>ad val.</i>
	3208.9000 -	Other	90% <i>ad val.</i>

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		based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	3209.1000 -	Based on acrylic or vinyl polymers	90% <i>ad val.</i>
	3209.9000 -	Other	90% <i>ad val.</i>
32.10		Other paints and varnishes (including enamels, lacquers, and distempers); prepared water pigments of a kind use for finishing leather.	
	3210.0010 ---	Distempers	90% <i>ad val.</i>
	3210.0020 ---	Prepared water pigments of a kind used for finishing leather	90% <i>ad val.</i>
	3210.0090 ---	Other	90% <i>ad val.</i>
32.11	3211.0000	Prepared driers.	90% <i>ad val.</i>
32.12		Pigment (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sales.	
	3212.1000 -	Stamping foils	90% <i>ad val.</i>
	3212.9000 -	Other	90% <i>ad val.</i>
32.13		Artists, students' or signboard painters' colours, modifying tints, amusement, colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
	3213.1000 -	Colours in sets	30% <i>ad val.</i>
	3213.9000 -	Other	30% <i>ad val.</i>
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters filling; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
	3214.1000 -	Mastics; painters' fillings	90% <i>ad val.</i>
	3214.9000 -	Other	90% <i>ad val.</i>
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or soild.	
	-	Printing ink :	
	3215.1100 --	Black	50% <i>ad val.</i>
	3215.1200 --	Other	50% <i>ad val.</i>
	-	Other :	
	3215.9010 ---	Inks for ball point pens, fine liners and fibre tips.	10% <i>ad val.</i>
	3215.9090 ---	Other	50% <i>ad val.</i>

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33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.		
-	Essential oils of citrus fruit:		
3301.1100 --	Of bergamot		90% <i>ad val.</i>
3301.1200 --	Of orange		90% <i>ad val.</i>
3301.1300 --	Of lemon		90% <i>ad val.</i>
3301.1400 --	Of lime		90% <i>ad val.</i>
3301.1900 --	Other		90% <i>ad val.</i>
-	Essential oils other than those of citrus fruit:		
3301.2100 --	Of geranium		90% <i>ad val.</i>
3301.2200 --	Of jasmin		90% <i>ad val.</i>
3301.2300 --	Of lavender or of lavandin		90% <i>ad val.</i>
3301.2400 --	Of peppermint (<i>Mentha piperita</i>)		90% <i>ad val.</i>
3301.2500 --	Of other mints		90% <i>ad val.</i>
3301.2600 --	Of vetiver		90% <i>ad val.</i>
3301.2900 --	Other		90% <i>ad val.</i>
3301.3000 -	Resinoids		90% <i>ad val.</i>
3301.9000 -	Other		90% <i>ad val.</i>
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.		
3302.1000 -	Of a kind used in the food or drink industries		90% <i>ad val.</i>
3302.9000 -	Other		90% <i>ad val.</i>
33.03	3303.0000	Perfumes and toilet waters.	90% <i>ad val.</i>
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		
3304.1000 -	Lip make-up preparations		90% <i>ad val.</i>
3304.2000 -	Eye make-up preparations		90% <i>ad val.</i>
3304.3000 -	Manicure or pedicure preparations		90% <i>ad val.</i>
-	Other		
3304.9100 --	Powders, whether or not compressed		90% <i>ad val.</i>

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	3304.9900 --	Other	90% <i>ad val.</i>
33.05		Preparations for use on the hair.	
	3305.1000 -	Shampoos	90% <i>ad val.</i>
	3305.2000 -	Preparations for permanent waving or straightening	90% <i>ad val.</i>
	3305.3000 -	Hair lacquers	90% <i>ad val.</i>
	3305.9000 -	Other	90% <i>ad val.</i>
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders.	
		Dentifrices:	
	3306.1010 ---	Tooth Powder	90% <i>ad val.</i>
	3306.1020 ---	Denture Cleaners	90% <i>ad val.</i>
	3306.1090 ---	Other	90% <i>ad val.</i>
	-	Other:	
	3306.9010 ---	Denture fixative pastes and powders	10% <i>ad val.</i>
	3306.9090 ---	Other	90% <i>ad val.</i>
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
	3307.1000 -	Pre-shave, shaving or after-shave preparations	90% <i>ad val.</i>
	3307.2000 -	Personal deodorants and antiperspirants	90% <i>ad val.</i>
	3307.3000 -	Perfumed bath salts and other bath preparations	90% <i>ad val.</i>
	-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
	3307.4100 --	"Agarbatti" and other odoriferous preparations which operate by burning	90% <i>ad val.</i>
	3307.4900 --	Other	90% <i>ad val.</i>
	3307.9000 -	Other	90% <i>ad val.</i>
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; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
		Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	

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	--	For toilet use (including medicated products):	
	3401.1110 ---	Shaving soap	90% ad val.
	3401.1190 ---	Other	90% ad val.
	3401.1900 --	Other	90% ad val.
	3401.2000 -	Soap in other forms	90% ad val.
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.	
		Organic surface-active agents, whether or not put up for retail sale:	
	3402.1100 --	Anionic	60% ad val.
	3402.1200 --	Cationic	60% ad val.
	3402.1300 --	Non-ionic	60% ad val.
	3402.1900 --	Other	60% ad val.
	3402.2000 -	Preparations put up for retail sale	90% ad val.
		Other:	
	3402.9010 ---	Surface active preparations	70% ad val.
	---	Other:	
	3402.9091 ----	Washing preparations (detergents)	90% ad val.
	3402.9099 ----	Other	90% ad val.
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:	
	3403.1100 --	Preparations for the treatment of textile materials, leather, furskins or other materials	50% ad val.
	3403.1900 --	Other	70% ad val.
		Other:	
	3403.9100 --	Preparations for the treatment of textile materials, leather, furskins or other materials	50% ad val.
	3403.9900 --	Other	70% ad val.

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34.04	Artificial waxes and prepared waxes.		
	3404.1000 -	Of chemically modified lignite	70% <i>ad val.</i>
	3404.2000 -	Of polyethylene glycol	70% <i>ad val.</i>
	-	Other:	
	3404.9000 -	Other	70% <i>ad val.</i>
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.		
	3405.1000 -	Polishes, creams and similar preparations for footwear or leather	90% <i>ad val.</i>
	3405.2000 -	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	90% <i>ad val.</i>
	3405.3000 -	Polishes and similar preparations for coachwork, other than metal polishes	90% <i>ad val.</i>
	3405.4000 -	Scouring pastes and powders and other scouring preparations	90% <i>ad val.</i>
	-	Other:	
	3405.9010 ---	Valve grinding paste	70% <i>ad val.</i>
	3405.9090 ---	Other	90% <i>ad val.</i>
34.06	3406.0000	Candles, tapers and the like.	90% <i>ad val.</i>
34.07	Modelling pastes, including those put for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).		
	3407.0010 ---	"Dental wax" and other preparations for use in dentistry	40% <i>ad val.</i>
	3407.0090 ---	Other	70% <i>ad val.</i>
35.01	Casein, caseinates and other casein derivatives; casein glues.		
	3501.1000 -	Casein	70% <i>ad val.</i>
	3501.9000 -	Other	70% <i>ad val.</i>
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.		
	3502.1000 -	Egg albumin	70% <i>ad val.</i>

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	3502.9000 -	Other	70% <i>ad val.</i>
35.03	3503.0000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.	90% <i>ad val.</i>
35.04	3504.0000	Peptones and their derivatives; other protein substances and their derivatives not elsewhere specified or included; hide powder, whether or not chromed.	90% <i>ad val.</i>
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
	3505.1000 -	Dextrins & other modified starches	90% <i>ad val.</i>
	3505.2000 -	Glues	90% <i>ad val.</i>
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
	3506.1000 -	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	90% <i>ad val.</i>
	-	Other:	
	3506.9100 --	Adhesives based on rubber or plastics (excluding artificial resins)	90% <i>ad val.</i>
	3506.9900 --	Other	90% <i>ad val.</i>
35.07		Enzymes; prepared enzymes and elsewhere specified or included.	
	3507.1000 -	Rennet and concentrates thereof	50% <i>ad val.</i>
	3507.9000 -	Other	50% <i>ad val.</i>
36.01	3601.0000	Propellant powders.	50% <i>ad val.</i>
36.02	3602.0000	Prepared explosives, other than propellant powders.	50% <i>ad val.</i>
36.03	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	50% <i>ad val.</i>
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
	3604.1000 -	Fireworks	90% <i>ad val.</i>
	-	Other:	
	3604.9010 ---	Articles for use in machinery	50% <i>ad val.</i>
	3604.9090 ---	Other	50% <i>ad val.</i>
36.05	3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04.	90% <i>ad val.</i>

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36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		
3606.1000 -	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	90% <i>ad val.</i>	
-	Other:		
3606.9010 ---	Flints for lighters and ignitors	90% <i>ad val.</i>	
3606.9090 ---	Other	90% <i>ad val.</i>	
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.		
3701.1000 -	For X-ray	10% <i>ad val.</i>	
3701.2000 -	Instant print film	50% <i>ad val.</i>	
3701.3000 -	Other plates and film, with any side exceeding 285mm	50% <i>ad val.</i>	
-	Other:		
3701.9100 --	For colour photography (polychrome)	50% <i>ad val.</i>	
3701.9900 --	Other	50% <i>ad val.</i>	
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
3702.1000 -	For X-ray	10% <i>ad val.</i>	
3702.2000 -	Instant print film	50% <i>ad val.</i>	
-	Other film, without sprocket holes, of a width not exceeding 105mm:		
3702.3100 --	For colour photography (polychrome)	50% <i>ad val.</i>	
3702.3200 --	Other, with silver halide emulsion	50% <i>ad val.</i>	
3702.3900 --	Other	50% <i>ad val.</i>	
-	Other film, without sprocket holes, of a width exceeding 105mm:		
3702.4100 --	Of a width exceeding 610 mm and of a length exceeding 200m, for colour photography (polychrome)	50% <i>ad val.</i>	
3702.4200 --	Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	50% <i>ad val.</i>	
3702.4300 --	Of a width exceeding 610 mm and of a length not exceeding 200m	50% <i>ad val.</i>	

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3702.4400 --	Of a width exceeding 105 mm but not exceeding 610mm	50% <i>ad val.</i>	
-	Other film, for colour photography (polychrome):		
3702.5100 --	Of a width not exceeding 16 mm and of a length not exceeding 14m	50% <i>ad val.</i>	
3702.5200 --	Of a width not exceeding 16 mm and of a length exceeding 14 m	50% <i>ad val.</i>	
3702.5300 --	Of a width exceeding 16 mm but not exceeding 35mm and of a length not exceeding 30m, for slides	50% <i>ad val.</i>	
3702.5400 --	Of a width exceeding 16 mm but not exceeding 35mm and of a length not exceeding 30 m, other than for slides	50% <i>ad val.</i>	
3702.5500 --	Of a width exceeding 16 mm but not exceeding 35mm and of a length exceeding 30m	50% <i>ad val.</i>	
3702.5600 --	Of a width exceeding 35 mm	50% <i>ad val.</i>	
-	Other:		
3702.9100 --	Of a width not exceeding 16 mm and of a length not exceeding 14 m	50% <i>ad val.</i>	
3702.9200 --	Of a width not exceeding 16 mm and of a length exceeding 14 m	50% <i>ad val.</i>	
3702.9300 --	Of a width exceeding 16 mm but not exceeding 35mm and of a length not exceeding 30 m	50% <i>ad val.</i>	
3702.9400 --	Of a width exceeding 16 mm but not exceeding 35mm and of a length exceeding 30 m	50% <i>ad val.</i>	
3702.9500 --	Of a width exceeding 35 mm	50% <i>ad val.</i>	
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.		
3703.1000 -	In rls of a width exceeding 610 mm	60% <i>ad val.</i>	
3703.2000 -	Other, for colour photography (polychrome)	60% <i>ad val.</i>	
3703.9000 -	Other	60% <i>ad val.</i>	
37.04	Photographic plates, film, paper paperboard and textiles, exposed but not developed.		
3704.0010 ---	Cinematograph film	Re. 1 per meter + 10% <i>ad val.</i>	
3704.0090 ---	Other	90% <i>ad val.</i>	
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.		
3705.1000 -	For offset reproduction	90% <i>ad val.</i>	
3705.2000 -	Microfilms	10% <i>ad val.</i>	
-	Other:		

1	2	3	4
	3705.9010 - - -	Aerial survey films depicting only typographical feature of a kind suitable for use in making maps or charts	90% ad val.
	3705.9090 - - -	Other	90% ad val.
37.06		Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
	3706.1000 -	Of a width of 35 mm or more	Rs. 2.00 per meter + 10% ad val.
	3706.9000 -	Other	Rs. 2.00 per meter + 10% ad val.
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
	3707.1000 -	Sensitising emulsions	50% ad val.
	3707.9000 -	Other	50% ad val.
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite, or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
	3801.1000 -	Artificial graphite	40% ad val.
	3801.2000 -	Colloidal or semi-colloidal graphite	40% ad val.
	3801.3000 -	Carbonaceous pastes for electrodes and similar pastes for furnace linings	40% ad val.
	3801.9000 -	Other	40% ad val.
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	
	3802.1000 -	Activated carbon.	40% ad val.
	3802.9000 -	Other.	40% ad val.
38.03	3803.0000	Tall oil, whether or not refined.	50% ad val.
38.04	3804.0000	Residual lyes from the manufactures of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03	50% ad val.
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 paracymenepine oil containing alpha-terpineol as the main constituent.	
	3805.1000 -	Gum, wood or sulphate turpentine oils.	50% ad val.

1	2	3	4
	3805.2000 -	Pine oil.	50% <i>ad val.</i>
	3805.9000 -	Other.	50% <i>ad val.</i>
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils run gums.	
	3806.1000 -	Rosin and resin acids.	50% <i>ad val.</i>
	3806.2000 -	Salts of rosin or of resin acids.	50% <i>ad val.</i>
	3806.3000 -	Ester gums.	50% <i>ad val.</i>
	3806.9000 -	Other.	50% <i>ad val.</i>
38.07	3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	50% <i>ad val.</i>
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 pre-parations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
	-	Insecticides:	
	3808.1010 ---	Mosquito coils, mats and the like.	70% <i>ad val.</i>
	3808.1090 ---	Other.	10% <i>ad val.</i>
	3808.2000 -	Fungicides.	10% <i>ad val.</i>
	3808.3000 -	Herbicides, anti-sprouting products and plant-growth regulators.	10% <i>ad val.</i>
	-	Disinfectants:	
	3808.4010 ---	In packings for sale by retail.	70% <i>ad val.</i>
	3808.4090 ---	Other.	10% <i>ad val.</i>
	3808.9000 -	Other.	70% <i>ad val.</i>
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
	3809.1000 -	With a basis of amylaceous substances.	50% <i>ad val.</i>
	-	Other:	
	3809.9100 --	Of a kind used in the textile or like industries.	50% <i>ad val.</i>
	3809.9200 --	Of a kind used in the paper or like industries.	50% <i>ad val.</i>
	3809.9900 --	Of a kind used in the leather or like industries.	50% <i>ad val.</i>

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38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	
	3810.1000 -	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials.	60% <i>ad val.</i>
	3810.9000 -	Other.	60% <i>ad val.</i>
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	
	-	Anti-knock preparations:	
	3811.1100 --	Based on lead compounds.	70% <i>ad val.</i>
	3811.1900 --	Other.	70% <i>ad val.</i>
	-	Additives for lubricating oils:	
	3811.2100 --	Containing petroleum oils or oils obtained from bituminous minerals.	70% <i>ad val.</i>
	3811.2900 --	Other.	70% <i>ad val.</i>
	3811.9000 -	Other.	70% <i>ad val.</i>
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastic, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	
	3812.1000 -	Prepared rubber accelerators.	70% <i>ad val.</i>
	3812.2000 -	Compound plasticisers for rubber or plastics.	70% <i>ad val.</i>
	3812.3000 -	Anti-oxidising preparations and other compound stabilisers for rubber or plastics.	70% <i>ad val.</i>
38.13	3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	60% <i>ad val.</i>
38.14	3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	70% <i>ad val.</i>
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
	-	Supported catalysts:	
	3815.1100 --	With nickel or nickel compound as the active substance.	50% <i>ad val.</i>
	3815.1200 --	With precious metal or precious metal compounds as the active substance.	50% <i>ad val.</i>

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	3815.1900 -	Other.	50% <i>ad val.</i>
	3815.9000 -	Other.	50% <i>ad val.</i>
38.16	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.	60% <i>ad val.</i>
38.17		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02	
	3817.1000 -	Mixed alkylbenzenes.	50% <i>ad val.</i>
	3817.2000 -	Mixed alkylnaphthalenes.	50% <i>ad val.</i>
38.18	3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	50% <i>ad val.</i>
38.19	3819.0000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	70% <i>ad val.</i>
38.20	3820.0000	Anti-freezing preparations and prepared deicing fluids.	50% <i>ad val.</i>
38.21	3821.0000	Prepared culture media for development of microorganisms.	10% <i>ad val.</i>
38.22	3822.0000	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06.	50% <i>ad val.</i>
38.23		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.	
	3823.1000 -	Prepared binders for foundry moulds or cores.	50% <i>ad val.</i>
	3823.2000 -	Naphthentic acids, their water-insoluble salts and their esters.	60% <i>ad val.</i>
	3823.3000 -	Non-agglomerated metal carbides mixed together or with metallic binders.	60% <i>ad val.</i>
	3823.4000 -	Prepared additives for cements, mortars or concretes.	70% <i>ad val.</i>
	3823.5000 -	Non-refractory mortars and concretes.	60% <i>ad val.</i>
	3823.6000 -	Sorbitol other than that of sub-heading No. 2905.4400.	50% <i>ad val.</i>
	3823.9000 -	Other.	60% <i>ad val.</i>
		I-PRIMARY FORMS	
39.01		Polymers of ethylene, in primary forms.	
	3901.1000 -	Polyethylene having a specific gravity of less than 0.94.	60% <i>ad val.</i>

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	3901.2000 -	Polyethylene having a specific gravity of 0.94 or more.	60% <i>ad val.</i>
	3901.3000 -	Ethylene-vinyl acetate copolymers.	60% <i>ad val.</i>
	3901.9000 -	Other.	60% <i>ad val.</i>
39.02	Polymers of propylene or of other olefins, in primary forms.		
	3902.1000 -	Polypropylene.	60% <i>ad val.</i>
	3902.2000 -	Polyisobutylene.	60% <i>ad val.</i>
	3902.3000 -	Propylene copolymers.	60% <i>ad val.</i>
	3902.9000 -	Other.	60% <i>ad val.</i>
39.03	Polymers of styrene, in primary forms.		
	-	Polystyrene:	
	3903.1100 -	Expansible.	60% <i>ad val.</i>
	39.03.1900 -	Other.	60% <i>ad val.</i>
	3903.2000 -	Styrene-acrylonitrile (SAN) copolymers.	60% <i>ad val.</i>
	3903.3000 -	Acrylonitrile-butadiene-styrene (ABS) copolymers.	60% <i>ad val.</i>
	3903.9000 -	Other.	60% <i>ad val.</i>
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		
	3904.1000 -	Polyvinyl chloride, not mixed with any other.	60% <i>ad val.</i>
	-	Other polyvinyl chloride:	
	3904.2100 -	Non-plasticised.	60% <i>ad val.</i>
	3904.2200 -	Plasticised.	60% <i>ad val.</i>
	3904.3000 -	Vinyl chloride-vinyl acetate copolymers.	60% <i>ad val.</i>
	3904.4000 -	Other vinyl chloride copolymers.	60% <i>ad val.</i>
	3904.5000 -	Vinylidene chloride polymers.	60% <i>ad val.</i>
	-	Fluoro-polymers:	
	3904.6100 -	Polytetrafluoroethylene.	60% <i>ad val.</i>
	3904.6900 -	Other.	60% <i>ad val.</i>
	3904.9000 -	Other.	60% <i>ad val.</i>
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		
	-	Polymers of vinyl acetate:	
	3905.1100 -	In aqueous dispersion.	60% <i>ad val.</i>
	3905.1900 -	Other.	60% <i>ad val.</i>
	3905.2000 -	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups.	60% <i>ad val.</i>
	3905.9000 -	Other.	60% <i>ad val.</i>

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39.06	Acrylic polymers in primary forms.		
	3906.1000 -	Polymethyl methacrylate.	60% <i>ad val.</i>
	3906.9000 -	Other.	60% <i>ad val.</i>
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		
	3907.1000 -	Polyacetals.	60% <i>ad val.</i>
	3907.2000 -	Other polyethers.	60% <i>ad val.</i>
	3907.3000 -	Epoxide resins.	60% <i>ad val.</i>
	3907.4000 -	Polycarbonates.	60% <i>ad val.</i>
	3907.5000 -	Alkyd resins.	60% <i>ad val.</i>
	3907.6000 -	Polyethylene terephthalate.	60% <i>ad val.</i>
		Other polyesters:	
	3907.9100 -	Unsaturated.	60% <i>ad val.</i>
	3907.9900 -	Other.	60% <i>ad val.</i>
39.08	Polyamides in primary forms.		
	3908.1000 -	Polyamide-6, -11, -12, -6,6, -6,9, -6, 10 or 6,12.	60% <i>ad val.</i>
	3908.9000 -	Other.	60% <i>ad val.</i>
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		
	3909.1000 -	Urea resins; thiourea resins.	60% <i>ad val.</i>
	3909.2000 -	Melamine resins.	60% <i>ad val.</i>
	3909.3000 -	Other amino-resins.	60% <i>ad val.</i>
	3909.4000 -	Phenolic resins.	60% <i>ad val.</i>
	3909.5000 -	Polyurethanes.	60% <i>ad val.</i>
39.10	3910.0000	Silicones in primary forms.	60% <i>ad val.</i>
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.		
	3911.1000 -	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes.	60% <i>ad val.</i>
	3911.9000 -	Other.	60% <i>ad val.</i>
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		
		Cellulose acetates:	
	3912.1100 -	Non-plasticised.	60% <i>ad val.</i>

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	3912.1200 --	Plasticised,	60% <i>ad val.</i>
	3912.2000 -	Cellulose nitrates (including collodions),	60% <i>ad val.</i>
	-	Cellulose ethers:	
	3912.3100 --	Carboxymethylcellulose and its salts:	60% <i>ad val.</i>
	3912.3900 --	Other,	60% <i>ad val.</i>
	3912.9000 -	Other,	60% <i>ad val.</i>
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
	3913.1000 -	Alginic acid, its salts and esters,	90% <i>ad val.</i>
	3913.9000 -	Other,	60% <i>ad val.</i>
39.14	3914.0000	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	60% <i>ad val.</i>
		II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES.	
39.15		Waste, parings and scrap, of plastics.	
	3915.1000 -	Of polymers of ethylene,	90% <i>ad val.</i>
	3915.2000 -	Of polymers of styrene,	90% <i>ad val.</i>
	3915.3000 -	Of polymers of vinyl chloride,	90% <i>ad val.</i>
	3915.9000 -	Of other plastics,	90% <i>ad val.</i>
39.16		Monofilaments of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	
	3916.1000 -	Of polymers of ethylene,	90% <i>ad val.</i>
	3916.2000 -	Of polymers of vinyl chloride,	90% <i>ad val.</i>
	3916.9000 -	Of other plastics,	90% <i>ad val.</i>
39.17		Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows, flanges), of plastics.	
	3917.1000 -	Artificial guts (sausage casings) of hardened protein or of cellulosic materials.	90% <i>ad val.</i>
		Tubes, pipes and hoses, rigid:	
	3917.2100 --	Of polymers of ethylene,	90% <i>ad val.</i>
	3917.2200 --	Of polymers of propylene,	90% <i>ad val.</i>
	3917.2300 --	Of polymers of vinyl chloride,	90% <i>ad val.</i>
	3917.2900 --	Of other plastics,	90% <i>ad val.</i>

1	2	3	4
	-	Other tubes, pipes and hoses:	
	3917.3100 --	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa.	90% <i>ad val.</i>
	3917.3200 --	Other, not reinforced or otherwise combined with other materials, without fittings.	90% <i>ad val.</i>
	3917.3300 --	Other, not reinforced or otherwise combined with other materials, with fittings.	90% <i>ad val.</i>
	3917.3900 --	Other	90% <i>ad val.</i>
	3917.4000 -	Fittings.	90% <i>ad val.</i>
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
	3918.1000 -	Of polymers of vinyl chloride.	90% <i>ad val.</i>
	3918.9000 -	Of other plastics.	90% <i>ad val.</i>
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
	3919.1000 -	In roll of a width not exceeding 20cm.	90% <i>ad val.</i>
	3919.9000 -	Other.	90% <i>ad val.</i>
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.1000 -	Of polymers of ethylene.	90% <i>ad val.</i>
	3920.2000 -	Of polymers of propylene.	90% <i>ad val.</i>
	3920.3000 -	Of polymers of styrene.	90% <i>ad val.</i>
	-	Of polymers of vinyl chloride:	
	3920.4100 --	Rigid.	90% <i>ad val.</i>
	3920.4200 --	Flexible.	90% <i>ad val.</i>
	-	Of acrylic polymers:	
	--	Of polymethyl methacrylate:	
	3920.5110 ---	Plates and sheets.	90% <i>ad val.</i>
	3920.5190 ---	Other.	90% <i>ad val.</i>
	--	Other:	
	3920.5910 ---	Plates and sheets.	90% <i>ad val.</i>
	3920.5990 ---	Other.	90% <i>ad val.</i>

	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters.	
3920.6100 --	Of polycarbonates.	90% <i>ad val.</i>
3920.6200 --	Of polyethylene terephthalate.	90% <i>ad val.</i>
3920.6300 --	Of unsaturated polyester.	90% <i>ad val.</i>
3920.6900 --	Of other polyesters.	90% <i>ad val.</i>
	Of cellulose or its chemical derivatives:	
3920.7100 --	Of regenerated cellulose.	90% <i>ad val.</i>
3920.7200 --	Of vulcanised fibre.	90% <i>ad val.</i>
3920.7300 --	Of cellulose acetate.	90% <i>ad val.</i>
3920.7900 --	Of other cellulose derivatives.	90% <i>ad val.</i>
	Of other plastics:	
3920.9100 --	Of polyvinyl butyral.	90% <i>ad val.</i>
3920.9200 --	Of polyamides.	90% <i>ad val.</i>
3920.9300 --	Of amino-resins.	90% <i>ad val.</i>
3920.9400 --	Of phenolic resins.	90% <i>ad val.</i>
3920.9900 --	Of other plastics.	90% <i>ad val.</i>
39.21	Other plates, sheets, film, foil and strip, of plastics.	
	Cellular:	
3921.1100 --	Of polymers of styrene.	90% <i>ad val.</i>
3921.1200 --	Of polymers of vinyl chloride.	90% <i>ad val.</i>
3921.1300 --	Of polyurethanes.	90% <i>ad val.</i>
3921.1400 --	Of regenerated cellulose.	90% <i>ad val.</i>
3921.1900 --	Of other plastics.	90% <i>ad val.</i>
3921.9000 --	Other.	90% <i>ad val.</i>
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.1000 --	Baths, shower-baths and wash-basins.	90% <i>ad val.</i>
3922.2000 --	Lavatory seats and covers.	90% <i>ad val.</i>
3922.9000 --	Other.	90% <i>ad val.</i>
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
3923.1000 --	Boxes, cases, crates and similar articles.	90% <i>ad val.</i>
	Sacks and bags (including cones):	

1	2	3	4
	3923.2100 --	Of polymers of ethylene.	90% <i>ad val.</i>
	3923.2900 --	Of other plastics.	90% <i>ad val.</i>
	3923.3000 -	Carboys, bottles, flasks and similar articles.	90% <i>ad val.</i>
	3923.4000 -	Spools, cops, bobbins and similar supports.	70% <i>ad val.</i>
	3923.5000 -	Stoppers, lids, caps and other closures.	90% <i>ad val.</i>
	3923.9000 -	Other.	90% <i>ad val.</i>
39.24	Tableware, kitchenware, other household articles and toilet articles of plastics.		
	3924.1000 -	Tableware and kitchenware.	90% <i>ad val.</i>
	3924.9000 -	Other.	90% <i>ad val.</i>
39.25	Builders' ware of plastics, not elsewhere specified or included.		
	3925.1000 -	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres.	90% <i>ad val.</i>
	3925.2000 -	Doors, windows and their frames and thresholds for doors.	90% <i>ad val.</i>
	3925.3000 -	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof.	90% <i>ad val.</i>
	3925.9000 -	Other.	90% <i>ad val.</i>
39.26	Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.		
	-	Office or school supplies:	
	3926.1010 ---	Plastic erasers.	50% <i>ad val.</i>
	3926.1020 ---	Punch binding strips.	90% <i>ad val.</i>
	3926.1090 ---	Other.	90% <i>ad val.</i>
	-	Articles of apparel and clothing accessories including gloves:	
	3926.2010 ---	Surgical gloves.	90% <i>ad val.</i>
	3926.2090 ---	Other.	90% <i>ad val.</i>
	3926.3000 -	Fittings for furniture, coachwork or the like.	90% <i>ad val.</i>
	3926.4000 -	Statuettes and other ornamental articles.	90% <i>ad val.</i>
	-	Other:	
	3926.9010 ---	Drinking pots for poultry, birds.	90% <i>ad val.</i>
	3926.9020 ---	Synthetic floats for fishing nets.	30% <i>ad val.</i>
	3926.9030 ---	Plastic coils (contraceptives) and accessories thereof.	10% <i>ad val.</i>

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	3926.9040 ---	Transmission, conveyor or elevator belts.	70% <i>ad val.</i>
	3926.9050 ---	Laboratory ware.	90% <i>ad val.</i>
	3926.9060 ---	Spangles.	90% <i>ad val.</i>
	3926.9090 ---	Other.	90% <i>ad val.</i>
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		
	4001.1000 -	Natural rubber latex, whether or not pre-vulcanised.	30% <i>ad val.</i>
	-	Natural rubber in other forms:	
	4001.2100 --	Smoked sheets.	30% <i>ad val.</i>
	4001.2200 --	Technically specified natural rubber (TSNR).	30% <i>ad val.</i>
	4001.2900 --	Other.	30% <i>ad val.</i>
	4001.3000 -	Balata, gutta-percha, guayule, chicle and similar natural gums.	30% <i>ad val.</i>
40.02	Synthetic rubber and factice derived from 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):	
	4002.1100 --	Latex.	30% <i>ad val.</i>
	4002.1900 --	Other.	30% <i>ad val.</i>
	4002.2000 -	Butadiene rubber (BR).	30% <i>ad val.</i>
	-	Isobutene-isoprene (butyl) rubber (IIR); haloisobutene-isoprene rubber (CIIR or BIIR):	
	4002.3100 --	Isobutene-isoprene (butyl) rubber (IIR).	30% <i>ad val.</i>
	4002.3900 --	Other.	30% <i>ad val.</i>
	-	Chloroprene (chlorobutadiene) rubber (CR):	
	4002.4100 --	Latex.	30% <i>ad val.</i>
	4002.4900 --	Other.	30% <i>ad val.</i>
	-	Acrylonitrile-butadiene rubber (NBR):	
	4002.5100 --	Latex.	30% <i>ad val.</i>
	4002.5900 --	Other.	30% <i>ad val.</i>
	4002.6000 -	Isoprene rubber (IR).	30% <i>ad val.</i>
	4002.7000 -	Ethylene-propylene-non-conjugated diene rubber (EPDM).	30% <i>ad val.</i>

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	4002.8000 -	Mixtures of any product of heading No. 40.01 with any product of this heading.	30% <i>ad val.</i>
	-	Other:	
	4002.9100 --	Latex.	30% <i>ad val.</i>
	4002.9900 --	Other.	30% <i>ad val.</i>
40.03	4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	30% <i>ad val.</i>
40.04	4004.0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	30% <i>ad val.</i>
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
	4005.1000 -	Compounded with carbon black or silica.	90% <i>ad val.</i>
	4005.2000 -	Solutions; dispersions other than those of sub-heading No. 4005.1000.	90% <i>ad val.</i>
	-	Other:	
	4005.9100 --	Plates, sheets and strip.	90% <i>ad val.</i>
	4005.9900 --	Other.	90% <i>ad val.</i>
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
	4006.1000 -	"Camel-back" strips for retreading rubber tyres.	90% <i>ad val.</i>
	4006.9000 -	Other.	90% <i>ad val.</i>
40.07	4007.0000	Vulcanised rubber thread and cord.	90% <i>ad val.</i>
40.08		Plates, sheets, strip, rods and profile shapes, or vulcanised rubber other than hard rubber.	
	-	Of cellular rubber:	
	4008.1100 --	Plates, sheets and strip.	90% <i>ad val.</i>
	4006.1900 --	Other.	90% <i>ad val.</i>
	-	Of non-cellular rubber:	
	4008.2100 --	Plates, sheets and strip.	90% <i>ad val.</i>
	4008.2900 --	Other.	90% <i>ad val.</i>
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
	4009.1000 -	Not reinforced or otherwise combined with other materials, without fittings.	90% <i>ad val.</i>
	4009.2000 -	Reinforced or otherwise combined only with metal, without fittings.	90% <i>ad val.</i>

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	4009.3000 -	Reinforced or otherwise combined only with textile materials, without fittings.	90% <i>ad val.</i>
	4009.4000 -	Reinforced or otherwise combined without fittings.	90% <i>ad val.</i>
	4009.5000 -	With fittings.	90% <i>ad val.</i>
40.10	Conveyor or transmission belts or belting of vulcanised rubber.		
	4010.1000 -	Of trapezoidal cross-section (V-belts and V-belting).	70% <i>ad val.</i>
	-	Other:	
	4010.9100 --	Of a width exceeding 20 cm.	70% <i>ad val.</i>
	4010.9900 --	Other.	70% <i>ad val.</i>
40.11	New pneumatic tyres, of rubber.		
	4011.1000 -	Of a kind used on motor cars (including station wagons and racing cars).	90% <i>ad val.</i>
	4011.2000 -	Of a kind used on buses or lorries.	80% <i>ad val.</i>
	4011.3000 -	Of a kind used on aircraft.	10% <i>ad val.</i>
	4011.4000 -	Of a kind used on motorcycles.	90% <i>ad val.</i>
	4011.5000 -	Of a kind used on bicycles.	90% <i>ad val.</i>
	-	Other:	
	--	Having a "herring bone" or similar tread;	
	4011.9110 ---	Of a kind used on agricultural tractors.	20% <i>ad val.</i>
	4011.9190 ---	Other.	90% <i>ad val.</i>
	--	Other:	
	4011.9910 ---	Continuously, vertically stripped tyres used on front wheels of agricultural tractors.	20% <i>ad val.</i>
	4011.9990 ---	Other.	90% <i>ad val.</i>
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.		
	-	Retreaded tyres:	
	4012.1010 ---	For aircrafts.	10% <i>ad val.</i>
	4012.1090 ---	Other.	90% <i>ad val.</i>
	4012.2000 -	Used pneumatic tyres.	90% <i>ad val.</i>
	4012.9000 -	Other.	90% <i>ad val.</i>
40.13	Inner tubes, of rubber.		
	4013.1000 -	Of a kind used on motor car (including station wagons and racing cars), buses or lorries.	90% <i>ad val.</i>

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	4013.2000 -	Of a kind used on bicycles.	90% <i>ad val.</i>
	-	Other:	
	4013.9010 ---	Of a kind used on agricultural tractors.	20% <i>ad val.</i>
	4013.9090 ---	Other.	90% <i>ad val.</i>
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
	4014.1000 -	Sheath contraceptives.	10% <i>ad val.</i>
	-	Other:	
	4014.9010 ---	Hot water bottles.	90% <i>ad val.</i>
	4014.9090 ---	Other.	90% <i>ad val.</i>
40.15		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	
	-	Gloves:	
	4015.1100 --	Surgical.	90% <i>ad val.</i>
	4015.1900 --	Other.	90% <i>ad val.</i>
	4015.9000 -	Other.	90% <i>ad val.</i>
40.16		Other articles of vulcanised rubber other than hard rubber.	
	4016.1000 -	Of cellular rubber.	90% <i>ad val.</i>
	-	Other:	
	4016.9100 --	Floor covering and mats.	90% <i>ad val.</i>
	4016.9200 --	Erasers.	50% <i>ad val.</i>
	4016.9300 --	Gaskets, washers and other seals.	90% <i>ad val.</i>
	4016.9400 --	Boat or dock fenders, whether or not inflatable.	90% <i>ad val.</i>
	4016.9500 --	Other inflatable articles.	90% <i>ad val.</i>
	4016.9900 --	Other.	90% <i>ad val.</i>
40.17	4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	90% <i>ad val.</i>
41.01		Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
	4101.1000 -	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved.	10% <i>ad val.</i>

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	-	Other hides and skins of bovine animals, fresh or wet-salted:	
	4001.2100 --	Whole.	10% <i>ad val.</i>
	4101.2200 --	Butts and bends.	10% <i>ad val.</i>
	4101.2900 --	Other.	10% <i>ad val.</i>
	4101.3000 -	Other hides and skins of bovine animals, otherwise preserved.	10% <i>ad val.</i>
	4101.4900 -	Hides and skins of equine animals.	10% <i>ad val.</i>
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.	
	4102.1000 -	With wool on.	10% <i>ad val.</i>
	-	Without wool on:	
	4102.2100 --	Pickled.	10% <i>ad val.</i>
	4102.2900 --	Other.	10% <i>ad val.</i>
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.	
	4103.1000 -	Of goats or kids.	10% <i>ad val.</i>
	4103.2000 -	Of reptiles.	10% <i>ad val.</i>
	4103.9000 -	Other.	10% <i>ad val.</i>
41.04		Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.	
	4104.1000 -	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²).	30% <i>ad val.</i>
	-	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:	
	4104.2100 --	Bovine leather, vegetable pre-tanned.	30% <i>ad val.</i>
	4104.2200 --	Bovine leather, otherwise pre-tanned.	30% <i>ad val.</i>
	4104.2900 --	Other.	30% <i>ad val.</i>
	-	Other bovine leather and equine leather, parchment-dressed or prepared after tanning:	
	4104.3100 --	Full grains and grain splits.	30% <i>ad val.</i>
	4104.3900 --	Other.	30% <i>ad val.</i>

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41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.		
	Tanned or retanned but not further prepared, whether or not split:		
4105.1100 --	Vegetable pre-tanned.		30% <i>ad val.</i>
4105.1200 --	Otherwise pre-tanned.		30% <i>ad val.</i>
4105.1900 --	Other.		30% <i>ad val.</i>
4105.2000 -	Parchment-dressed or prepared after tanning.		30% <i>ad val.</i>
41.06	Goats or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.		
	Tanned or retanned but not further prepared, whether or not split:		
4106.1100 --	Vegetable pre-tanned.		30% <i>ad val.</i>
4106.1200 --	Otherwise pre-tanned.		30% <i>ad val.</i>
4106.1900 --	Other.		30% <i>ad val.</i>
4106.2000 --	Parchment-dressed or prepared after tanning.		30% <i>ad val.</i>
41.07	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.		
4107.1000 -			90% <i>ad val.</i>
	Of reptiles:		
4107.2100 --	Vegetable pre-tanned.		90% <i>ad val.</i>
4107.2900 --	Other.		90% <i>ad val.</i>
4107.9000 -	Of other animals.		90% <i>ad val.</i>
41.08	4108.0000	Chamois (including combination chamois) leather.	90% <i>ad val.</i>
41.09	4109.0000	Patent leather and patent laminated leather, metallised leather.	90% <i>ad val.</i>
41.10	4110.0000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	50% <i>ad val.</i>
41.11	4111.000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	90% <i>ad val.</i>
42.01	4201.0000	Saddlery and harness for any animal (including traces, leads, knee pads muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	90% <i>ad val.</i>
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; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-		

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		cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
	-	Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers:	
	4202.1100 --	With outer surface of leather, of composition leather or of patent leather.	90% <i>ad val.</i>
	4202.1200 --	With outer surface of plastics or of textile materials.	90% <i>ad val.</i>
	4202.1900 --	Other.	90% <i>ad val.</i>
	-	Handbags, whether or not with shoulder strap, including those without handle:	
	4202.2100 --	With outer surface of leather of composition leather or of patent leather.	90% <i>ad val.</i>
	4202.2200 --	With outer surface of plastic sheeting or of textile materials.	90% <i>ad val.</i>
	4202.2900 --	Other.	90% <i>ad val.</i>
	-	Articles of a kind normally carried in the pocket or in the handbag:	
	4202.3100 --	With outer surface of leather, of composition leather or of patent leather.	90% <i>ad val.</i>
	4202.3200 --	With outer surface of plastic sheeting or of textile materials.	90% <i>ad val.</i>
	4202.3900 --	Other.	90% <i>ad val.</i>
	-	Other:	
	4202.9100 --	With outer surface of leather, of composition leather or of patent leather.	90% <i>ad val.</i>
	4202.9200 --	With outer surface of plastic sheeting or of textile materials.	90% <i>ad val.</i>
	4202.9900 --	Other.	90% <i>ad val.</i>
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
	4203.1000 -	Articles of apparel.	90% <i>ad val.</i>
	-	Gloves, mittens and mitts:	
	4203.2100 --	Specially designed for use in sports.	90% <i>ad val.</i>
	4203.2900 --	Other.	90% <i>ad val.</i>
	4203.3000 -	Belts and bandoliers.	90% <i>ad val.</i>

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	4203.4000 -	Other clothing accessories.	90% <i>ad val.</i>
42.04	4204.0000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	50% <i>ad val.</i>
42.05	4205.0000	Other articles of leather or of composition leather.	90% <i>ad val.</i>
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	
	4206.1000 -	Catgut.	90% <i>ad val.</i>
		Others:	
	4206.9010 ---	Tendons made up as machinery belting and laces for machinery belting.	50% <i>ad val.</i>
	4206.9090 ---	Other.	90% <i>ad val.</i>
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 No. 41.01, 41.02 or 41.03.	
	4301.1000 -	Of mink, whole, with or without head, tail or paws.	90% <i>ad val.</i>
	4301.2000 -	Of rabbit or hare, whole, with or without head, tail or paws.	90% <i>ad val.</i>
	4301.3000 -	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian, and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole with or without head, tail or paws.	90% <i>ad val.</i>
	4301.4000 -	Of beaver, whole, with or without head, tail or paws.	90% <i>ad val.</i>
	4301.5000 -	Of musk-rat, whole, with or without head, tail or paws.	90% <i>ad val.</i>
	4301.6000 -	Of fox, whole, with or without head, tail or paws.	90% <i>ad val.</i>
	4301.7000 -	Of seal, whole, with or without head, tail or paws.	90% <i>ad val.</i>
	4301.8000 -	Other furskins, whole, with or without head, tail or paws.	90% <i>ad val.</i>
	4301.9000 -	Heads, tails paws and other pieces or cuttings, suitable for furriers' use.	90% <i>ad val.</i>
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 No. 43.03.	
		Whole skins, with or without head, tail or paws, not assembled:	
	4302.1100 --	Of mink.	90% <i>ad val.</i>
	4302.1200 --	Of rabbit or hare.	90% <i>ad val.</i>

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	4302.1300 --	Of lamb, the following Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.	90% <i>ad val.</i>
	4302.1900 --	Other.	90% <i>ad val.</i>
	4302.2000 -	Heads, tails, paws and other pieces or cuttings, not assembled.	90% <i>ad val.</i>
	4302.3000 -	Whole skins and pieces or cuttings thereof, assembled.	90% <i>ad val.</i>
43.03		Articles of apparel, clothing accessories and other articles of furskin.	
	4303.1000 -	Articles of apparel and clothing accessories.	90% <i>ad val.</i>
	4303.9000 -	Other.	90% <i>ad val.</i>
43.04		Artificial fur and articles thereof.	
	4304.0010 ---	Artificial fur.	90% <i>ad val.</i>
	4304.0020 ---	Articles used for industrial purposes.	90% <i>ad val.</i>
	4304.0090 ---	Other.	90% <i>ad val.</i>
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
	4401.1000 -	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.	60% <i>ad val.</i>
	-	Wood in chips or particles:	
	4401.2100 --	Coniferous.	60% <i>ad val.</i>
	4401.2200 --	Non-coniferous.	60% <i>ad val.</i>
	4401.3000 -	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	60% <i>ad val.</i>
44.02	4402.0000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	60% <i>ad val.</i>
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:	
	4403.1010 ---	Teakwood.	90% <i>ad val.</i>
	4403.1090 ---	Other.	60% <i>ad val.</i>
	-	Other, coniferous:	

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	4403.2010 ---	Douglas fir.	60% ad val.
	4403.2090 ---	Other.	60% ad val.
		Other, of the following tropical woods:	
	4403.3100 ---	Dark Red Meranti, Light Red Meranti and Meranti Bakau.	60% ad val.
	4403.3200 ---	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan.	60% ad val.
	--	Keruing, Ramin, Kapur, Teak, Jong kong, Merbau, Jelutong and kempas:	
	4403.3310 ---	Teak.	90% ad val.
	4403.3390 ---	Other.	60% ad val.
	4403.3400 --	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko.	60% ad val.
	4403.3500 --	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe.	60% ad val.
		Other:	
	4403.9100 --	Of Oak (Quercus spp.)	60% ad val.
	4403.9200 --	Of beech (Fagus spp.)	60% ad val.
	4403.9900 --	Other.	60% ad val.
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
	4404.1000 -	Coniferous.	60% ad val.
		Non-coniferous:	
	4404.2010 ---	Of teakwood.	90% ad val.
	4404.2090 ---	Other.	60% ad val.
44.05	4405.0000	Wood wool; wood flour.	60% ad val.
44.06		Railway or tramway sleepers (cross-ties) of wood.	
		Not impregnated:	
	4406.1010 ---	Of teakwood.	90% ad val.
	4406.1090 ---	Other.	60% ad val.
		Other:	
	4406.9010 ---	Of teakwood.	90% ad val.
	4406.9090 ---	Other.	60% ad val.

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44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm.		
4407.1000 -	Coniferous.		60% <i>ad val.</i>
-	Of the following tropical woods:		
--	Dark Red meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and kempas:		
4407.2110 ---	Teak.		90% <i>ad val.</i>
4407.2190 ---	Other.		60% <i>ad val.</i>
4407.2200 --	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Maore, Iroko, Tiama, mansonie, Ilomba, Dibetou, Limba and Azobe.		60% <i>ad val.</i>
4407.2300 --	Baboen, Mahogany (Swietenia spp.), Imbuia and Balsa.		60% <i>ad val.</i>
-	Other:		
4407.9100 --	Of oak (Quercus spp.)		60% <i>ad val.</i>
4407.9200 --	Of beech (Fagus spp.)		60% <i>ad val.</i>
4407.9900 --	Other.		60% <i>ad val.</i>
44.08.	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm.		
4408.1000 -	Coniferous.		90% <i>ad val.</i>
4408.2000 -	Of the following tropical woods; Dark Red Meranti, Light Red Meranti, White Luran, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), palissandre du Bresil and Bois de Rose femelle.		90% <i>ad val.</i>
4408.9000 -	Other.		90% <i>ad val.</i>
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 finger-jointed.		
4409.1000 -	Coniferous.		60% <i>ad val.</i>
4409.2000 -	Non-coniferous.		60% <i>ad val.</i>
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
4401.1000 -	Of wood.		90% <i>ad val.</i>

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	4410.9000 -	Of other ligneous materials.	90% <i>ad val.</i>
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
	-	Fibreboard of a density exceeding 0.8 g/cm ³ :	
	4411.1100 --	Not mechanically worked or surface covered.	60% <i>ad val.</i>
	4411.1900 --	Other.	60% <i>ad val.</i>
	-	Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	
	4411.2100 --	Not mechanically worked or surface covered.	60% <i>ad val.</i>
	4411.2900 --	Other.	60% <i>ad val.</i>
	-	Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :	
	4411.3100 --	Not mechanically worked or surface covered.	60% <i>ad val.</i>
	4411.3900 --	Other.	60% <i>ad val.</i>
	-	Other :	
	4411.9100 --	Not mechanically worked or surface covered.	60% <i>ad val.</i>
	4411.9900 --	Other.	60% <i>ad val.</i>
44.12		Plywood, veneered panels and similar laminated wood.	
	-	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :	
	4412.1100 --	With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, obeche, Acajou d'Afrique, Sapelli, Baboon, Mahogany (Swietenia spp.), Palissandre du Bresil or Bois de Rose femelle.	90% <i>ad val.</i>
	4412.1200 --	Other, with at least one outer ply of non-coniferous wood.	90% <i>ad val.</i>
	4412.1900 --	Other.	90% <i>ad val.</i>
	-	Other, with at least one outer ply of non-coniferous wood :	
	4412.2100 --	Containing at least one layer of particle board.	90% <i>ad val.</i>
	4412.2900 --	Other.	90% <i>ad val.</i>
	-	Other :	
	4412.9100 --	Containing at least one layer of particle board.	90% <i>ad val.</i>
	4412.9900 --	Other.	90% <i>ad val.</i>
44.13	4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	90% <i>ad val.</i>

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44.14	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	90% <i>ad val.</i>
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.	
	4415.1000 -	Cases, boxes, crates, drums and similar packings; cable-drums.	90% <i>ad val.</i>
	4415.2000 -	Pallets, box pallets and other load boards.	90% <i>ad val.</i>
44.16	4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	90% <i>ad val.</i>
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
	4417.0010 ---	Boot and shoe lasts.	90% <i>ad val.</i>
	4417.0020 ---	Other.	90% <i>ad val.</i>
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	
	4418.1000 -	Windows, French-windows and their frames.	90% <i>ad val.</i>
	4418.2000 -	Doors and their frames and thresholds.	90% <i>ad val.</i>
	4418.3000 -	Parquet panels.	90% <i>ad val.</i>
	4418.4000 -	Shuttering for concrete constructional work.	90% <i>ad val.</i>
	4418.5000 -	Singles and shakes.	90% <i>ad val.</i>
	4418.9000 -	Other.	90% <i>ad val.</i>
44.19	4419.0000	Tableware and kitchenware, of wood.	90% <i>ad val.</i>
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
	4420.1000 -	Statuettes and other ornaments, of wood.	90% <i>ad val.</i>
	4420.9000 -	Other.	90% <i>ad val.</i>
44.21		Other articles of wood.	
	4421.1000 -	Clothes hangers.	90% <i>ad val.</i>
	-	Others:	
	4421.9010 ---	Spools, cops, bobbins, sewing thread reels and the like.	90% <i>ad val.</i>
	4421.9090 ---	Other.	90% <i>ad val.</i>

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45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
	4501.1000 -	Natural cork, or simply prepared.	30% <i>ad val.</i>
	4501.9000 -	Other.	30% <i>ad val.</i>
45.02	4502.0000	Natural cork, debarked or roughly square, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	50% <i>ad val.</i>
45.03		Articles of natural cork.	
	4503.1000 -	Corks and stoppers.	90% <i>ad val.</i>
	4503.9000 -	Other.	90% <i>ad val.</i>
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
	4504.1000 -	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs.	90% <i>ad val.</i>
	4504.9000 -	Other.	90% <i>ad val.</i>
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).	
	4601.1000 -	Plaits and similar products of plaiting materials, whether or not assembled into strips.	90% <i>ad val.</i>
	4601.2000 -	Mats, matting and screens of vegetable materials.	90% <i>ad val.</i>
	-	Other:	
	4601.9100 --	Of vegetable materials.	90% <i>ad val.</i>
	4601.9900 --	Other.	90% <i>ad val.</i>
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.	
	4602.1000 -	Of vegetable materials.	90% <i>ad val.</i>
	4602.9000 -	Other.	90% <i>ad val.</i>
47.01	4701.0000	Mechanical wood pulp.	20% <i>ad val.</i>
47.02	4702.0000	Chemical wood pulp, dissolving grades.	20% <i>ad val.</i>
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
	-	Unbleached:	
	4703.1100 --	Coniferous.	20% <i>ad val.</i>
	4703.1900 --	Non-coniferous.	20% <i>ad val.</i>

		Semi-bleached or bleached:	
	4703.2100 --	Coniferous.	20% <i>ad val.</i>
	4703.2900 --	Non-coniferous.	20% <i>ad val.</i>
47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
		Unbleached:	
	4704.1100 --	Coniferous.	20% <i>ad val.</i>
	4704.1900 --	Non-coniferous.	20% <i>ad val.</i>
		Semi-bleached or bleached:	
	4704.2100 --	Coniferous.	20% <i>ad val.</i>
	4704.2900 --	Non-coniferous.	20% <i>ad val.</i>
47.05	4705.0000	Semi-chemical wood pulp.	20% <i>ad val.</i>
47.06		Pulps of other fibrous cellulosic materials.	
	4706.1000 -	Cotton Linters pulp.	20% <i>ad val.</i>
		Other:	
	4706.9100 --	Mechanical.	20% <i>ad val.</i>
	4706.9200 --	Chemical.	20% <i>ad val.</i>
	4706.9300 --	Semi-chemical.	20% <i>ad val.</i>
47.07		Waste and scrap of paper or paperboard.	
	4707.1000 -	Of unbleached kraft paper or paperboard or of corrugated paper or paperboard.	30% <i>ad val.</i>
	4707.2000 -	Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass.	30% <i>ad val.</i>
	4707.3000 -	Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter).	30% <i>ad val.</i>
	4707.9000 -	Other, including unsorted waste and scrap.	30% <i>ad val.</i>
48.01	4801.0000	Newsprint, in rolls or sheets.	60% <i>ad val.</i>
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 to 48.03; hand-made paper and paperboard.	
	4802.1000 -	Hand-made paper and paperboard.	60% <i>ad val.</i>
	4802.2000 -	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard.	50% <i>ad val.</i>

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	4802.3000 -	Carbonising base paper.	50% <i>ad val.</i>
	4802.4000 -	Wall paper base.	60% <i>ad val.</i>
	-	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
	4802.5100 --	Weighing less than 40 g/m ²	60% <i>ad val.</i>
	4802.5200 --	Weighing 40 g/m ² or more but not more than 150 g/m ²	60% <i>ad val.</i>
	4802.5300 --	Weighing more than 150 g/m ²	60% <i>ad val.</i>
	4802.6000 -	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process.	60% <i>ad val.</i>
48.03	4803.0000	Toilet or facial tissue stock, towel or napkin 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 of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	60% <i>ad val.</i>
48.04		uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	
		Kraftliner:	
	4804.1100 --	Unbleached.	60% <i>ad val.</i>
	4804.1900 --	Other.	60% <i>ad val.</i>
		Sack kraft paper:	
	4804.2100 --	Unbleached.	60% <i>ad val.</i>
		Other kraft paper and paperboard weighing 150 g/m ² or less:	
	4804.2900 --	Other.	60% <i>ad val.</i>
	4804.3100 --	Unbleached.	60% <i>ad val.</i>
	4804.3900 --	Other.	60% <i>ad val.</i>
		Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
	4804.4100 --	Unbleached.	60% <i>ad val.</i>
	4804.4200 --	Bleached uniformly throughout the mass and of which more than 95% by weight or the total fibre content consists of wood fibres obtained by a chemical process.	60% <i>ad val.</i>
	4804.4900 --	Other.	60% <i>ad val.</i>

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		Other kraft paper and paperboard weighing 225 g/m ² or more:	
	4804.5100 --	Unbleached.	60% <i>ad val.</i>
	4804.5200 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.	60% <i>ad val.</i>
	4804.5900 --	Other.	60% <i>ad val.</i>
48.05		Other uncoated paper and paperboard, in rolls or sheets.	
	4805.1000 -	Semi-chemical fluting paper (corrugating medium).	60% <i>ad val.</i>
	-	Multi-ply paper and paperboard:	
	4805.2100 --	Each layer bleached.	60% <i>ad val.</i>
	4805.2200 --	With only one outer layer bleached.	60% <i>ad val.</i>
	4805.2300 --	Having three or more layers, of which only the two outer layers are bleached.	60% <i>ad val.</i>
	4805.2900 --	Other.	60% <i>ad val.</i>
	4805.3000 -	Sulphite wrapping paper.	60% <i>ad val.</i>
	4805.4000 -	Filter paper and paperboard.	60% <i>ad val.</i>
	4805.5000 -	Felt paper and paperboard.	60% <i>ad val.</i>
	4805.6000 -	Other paper and paperboard, weighing 150 g/m ² or less.	60% <i>ad val.</i>
	4805.7000 -	Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² .	60% <i>ad val.</i>
	4805.8000 -	Other paper and paperboard, weighing 225 g/m ² or more.	60% <i>ad val.</i>
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent paper, in rolls or sheets.	
	4806.1000 -	Vegetable parchment.	60% <i>ad val.</i>
	4806.2000 -	Greaseproof papers.	60% <i>ad val.</i>
	4806.3000 -	Tracing papers.	60% <i>ad val.</i>
	4806.4000 -	Glassine and other glazed transparent or translucent papers.	60% <i>ad val.</i>
48.07		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	
	4807.1000 -	Paper and paperboard, laminated internally with bitumen, tar or asphalt.	60% <i>ad val.</i>
		Other:	

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	4807.9100 --	Straw paper and paperboard, whether or not covered with paper other than straw paper.	60% <i>ad val.</i>
	4807.9900 --	Other.	60% <i>ad val.</i>
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.		
	4808.1000 -	Corrugated paper and paperboard, whether or not perforated.	60% <i>ad val.</i>
	4808.2000 -	Sack kraft paper, creped or crinkled, whether or not embossed or perforated.	60% <i>ad val.</i>
	4808.3000 -	Other kraft paper, creped or crinkled, whether or not embossed or perforated.	60% <i>ad val.</i>
	4808.9000 -	Other.	60% <i>ad val.</i>
48.09	Carbon paper, self-copy paper and other copy or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls, of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.		
	4809.1000 -	Carbon or similar copying papers.	60% <i>ad val.</i>
	4809.2000 -	Self-copy paper.	60% <i>ad val.</i>
	4809.9000 -	Other.	60% <i>ad val.</i>
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 sheets.		
	Paper and paperboard of a kind used for writing, printing, or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre contents consists of such fibres:		
	4810.1100 --	Weighing not more than 150 g/m ² .	60% <i>ad val.</i>
	4810.1200 --	Weighing more than 150 g/m ² .	60% <i>ad val.</i>
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:		
	4810.2100 --	Light-weight coated paper.	60% <i>ad val.</i>
	4810.2900 --	Other.	60% <i>ad val.</i>
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		

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	4810.3100 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less.	60% <i>ad val.</i>
	4810.3200 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² .	60% <i>ad val.</i>
	4810.3900 --	Other.	60% <i>ad val.</i>
	-	Other paper and paperboard:	
	4810.9100 --	Multi-ply.	60% <i>ad val.</i>
	4810.9900 --	Other.	60% <i>ad val.</i>
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	
	4811.1000 -	Tarred, bituminised or asphalted paper and paperboard.	60% <i>ad val.</i>
	-	Gummed or adhesive paper and paperboard:	
	4811.2100 --	Self-adhesive.	60% <i>ad val.</i>
	4811.2900 --	Other.	60% <i>ad val.</i>
	-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
	4811.3100 --	Bleached, weighing more than 150 g/m ² .	60% <i>ad val.</i>
	4811.3900 --	Other.	60% <i>ad val.</i>
	4811.4000 -	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	60% <i>ad val.</i>
	4811.9000 -	Other paper, paperboard, cellulose wadding and webs of cellulose fibres.	60% <i>ad val.</i>
48.12	4812.0000	Filter blocks, slabs and plates, of paper pulp.	90% <i>ad val.</i>
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
	4813.1000 -	In the form of booklets or tubes.	90% <i>ad val.</i>
	4813.2000 -	In rolls of a width not exceeding 5 cm.	50% <i>ad val.</i>
	4813.9000 -	Other.	50% <i>ad val.</i>
48.14		Wall paper and similar wall coverings; window transparencies of paper.	
	4814.1000 -	... paper.	90% <i>ad val.</i>

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	4814.2000 -	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured design-printed or otherwise decorated layer of plastics.	90% <i>ad val.</i>
	4814.3000 -	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven.	90% <i>ad val.</i>
	4814.9000 -	Other.	90% <i>ad val.</i>
48.15	4815.0000	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	90% <i>ad val.</i>
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
	4816.1000 -	Carbon or similar copying papers.	90% <i>ad val.</i>
	4816.2000 -	Self-copy paper.	90% <i>ad val.</i>
	4816.3000 -	Duplicator stencils.	90% <i>ad val.</i>
	4816.9000 -	Other.	90% <i>ad val.</i>
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
	4817.1000 -	Envelopes.	90% <i>ad val.</i>
	4817.2000 -	Letter cards, plain post cards and correspondence cards.	90% <i>ad val.</i>
	4817.3000 -	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	90% <i>ad val.</i>
48.18		Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
	4818.1000 -	Toilet paper.	90% <i>ad val.</i>
	4818.2000 -	Handkerchiefs, cleansing or facial tissues and towels.	90% <i>ad val.</i>
	4818.3000 -	Tablecloths and serviettes.	90% <i>ad val.</i>
	4818.4000 -	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	90% <i>ad val.</i>
	4818.5000 -	Articles of apparel and clothing accessories.	90% <i>ad val.</i>
	4818.9000 -	Other.	90% <i>ad val.</i>

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48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.		
4819.1000 -	Cartons, boxes and cases, of corrugated paper or paperboard.	90% ad val.	
4819.2000 -	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	90% ad val.	
4819.3000 -	Sacks and bags, having a base of a width of 40 cm or more.	90% ad val.	
4819.4000 -	Other sacks and bags, including cones.	90% ad val.	
4819.5000 -	Other packing containers, including record sleeves.	90% ad val.	
4819.6000 -	Box file, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like.	90% ad val.	
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 others), folders file cover, 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.		
4820.1000 -	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	90% ad val.	
4820.2000 -	Exercise books.	90% ad val.	
4820.3000 -	Binders (other than book covers), folders and file covers.	90% ad val.	
-	Manifold business forms and interleaved carbon sets:		
4820.4010 ---	Credit card slips.	Re. 0.40 per slip + 10% ad val.	
4820.4090 ---	Other.	90% ad val.	
4820.5000 -	Albums for samples or for collections.	90% ad val.	
4820.9000 -	Other.	90% ad val.	
48.21	Paper or paperboard labels of all kinds, whether or not printed.		
4821.1000 -	Printed.	90% ad val.	
4821.9000 -	Other.	90% ad val.	
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
4822.1000 -	Of a kind used for winding textile yarn.	50% ad val.	

1	2	3	4
	4822.9000 -	Other.	50% <i>ad val.</i>
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.	
	-	Gummed or adhesive paper, in strips or rolls:	
	4823.1100 --	Self-adhesive.	90% <i>ad val.</i>
	4823.1900 --	Other.	90% <i>ad val.</i>
	4823.2000 -	Filter paper and paperboard.	90% <i>ad val.</i>
	4823.3000 -	Cards, not punched, for punch card machines, whether or not in strips.	90% <i>ad val.</i>
	4823.4000 -	Rolls, sheets and dials, printed for self-recording apparatus.	90% <i>ad val.</i>
	-	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	
	4823.5100 --	Printed, embossed or perforated.	90% <i>ad val.</i>
	4823.5900 --	Other.	90% <i>ad val.</i>
	4823.6000 -	Trays, dishes, plates cups and the like, of paper or paperboard.	90% <i>ad val.</i>
	4823.7000 -	Moulded or pressed articles of paper pulp.	90% <i>ad val.</i>
	-	Other:	
	4823.9010 ---	Cards for Jacquard machines.	90% <i>ad val.</i>
	4823.9090 ---	Other.	90% <i>ad val.</i>
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
	4901.1000 -	In single sheets, whether or not folded.	Free
	-	Other:	
	4901.9100 --	Dictionaries and encyclopaedias, and serial instalments thereof.	Free
	4901.9900 --	Other.	Free
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
	4902.1000 -	Appearing at least four times a week.	Free
	4902.9000 -	Other.	Free
49.03	4903.0000	Children's picture, drawing or colouring books.	Free
49.04	4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	10% <i>ad val.</i>

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49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.		
	4905.1000 -	Globes.	10% <i>ad val.</i>
	-	Other:	
	4905.9100 --	In book form.	10% <i>ad val.</i>
	4905.9900 --	Other.	10% <i>ad val.</i>
49.06	Plans and drawings for architectural, engineering, industrial, commercial topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.		
	4906.0010 ---	Manuscripts.	10% <i>ad val.</i>
	4906.0090 ---	Other.	10% <i>ad val.</i>
49.07	Unused postage, revenue or similar stamp of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock share or bond certificates and similar documents of title.		
	4907.0010 ---	Cheque books	Rs. 1 per cheque + 10% <i>ad val.</i>
	4907.0020 ---	Stock, share, bond certificates and similar documents of title.	90% <i>ad val.</i>
	4907.0030 ---	Travellers' cheques.	Re. 0.40 per cheque + 10% <i>ad val.</i>
	4907.0090 ---	Other.	10% <i>ad val.</i>
49.08	Transfers (decalcomanias).		
	4908.1000 -	Transfers (decalcomanias), vitrifiable.	90% <i>ad val.</i>
	4908.9000 -	Others.	90% <i>ad val.</i>
49.09	4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	90% <i>ad val.</i>
49.10	4910.0000	Calendars of any kind, printed, including calendar blocks.	90% <i>ad val.</i>
49.11	Other printed matter, including printed pictures and photographs.		
	4911.1000 -	Trade advertising material, commercial catalogues and the like.	10% <i>ad val.</i>
		Other:	

1	2	3	4
	4911.9100 --	Posters, designs and photographs.	90% <i>ad val.</i>
	-	Other:	
	4911.9910 ---	Posters, pamphlets and other printed material intended for tourist promotion issued under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency.	10% <i>ad val.</i>
	4911.9920 ---	Wall pictures such as are ordinarily used for instructional purposes and charts and diagrams for the study of sciences.	10% <i>ad val.</i>
	4911.9930 ---	Charts and schematic maps.	10% <i>ad val.</i>
	4911.9990 ---	Other.	90% <i>ad val.</i>
50.01	5001.0000	Silk-worm cocoons suitable for reeling.	30% <i>ad val.</i>
50.02	5002.0000	Raw silk (not thrown).	90% <i>ad val.</i>
50.03		Silk waste (including cocoons unsuitable for reeling yarn waste and garnetted stock).	
	5003.1000 -	Not carded or combed.	90% <i>ad val.</i>
	5003.9000 -	Other.	90% <i>ad val.</i>
50.04	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	90% <i>ad val.</i>
50.05	5005.0000	Yarn spun from silk waste not put up for retail sale.	90% <i>ad val.</i>
50.06	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sales; silk worm gut.	90% <i>ad val.</i>
50.07		Woven fabrics of silk or of silk waste.	
	-	Fabrics of noil silk:	
	5007.1010 ---	Tafetta.	90% <i>ad val.</i>
	5007.1090 ---	Other.	90% <i>ad val.</i>
	-	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:	
	5007.2010 ---	Tafetta.	90% <i>ad val.</i>
	5007.2090 ---	Other.	90% <i>ad val.</i>
	-	Other fabrics:	
	5007.9010 ---	Tafetta.	90% <i>ad val.</i>
	5007.9090 ---	Other.	90% <i>ad val.</i>
51.01		Wool, not carded or combed.	
	-	Greasy, including fleece-washed wool:	
	5101.1000 --	Shorn wool.	10% <i>ad val.</i>

1	2	3	4
	5101.1900 --	Other.	10% <i>ad val.</i>
		Degreased, not carbonised:	
	5101.2100 --	Shorn wool.	10% <i>ad val.</i>
	5101.2900 --	Other.	10% <i>ad val.</i>
	5101.3000 -	Carbonised.	10% <i>ad val.</i>
51.02		Fine or coarse animal hair, not carded or combed.	
	5102.1000 -	Fine animal hair.	30% <i>ad val.</i>
	5102.2000 -	Coarse animal hair.	30% <i>ad val.</i>
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
	5103.1000 -	Noils of wool or of fine animal hair.	30% <i>ad val.</i>
	5103.2000 -	Other waste of wool or of fine animal hair.	30% <i>ad val.</i>
	5103.3000 -	Waste of coarse animal hair.	30% <i>ad val.</i>
51.04	5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	30% <i>ad val.</i>
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
	5105.1000 -	Carded wool.	30% <i>ad val.</i>
		Wool tops and other combed wool:	
	5105.2100 --	Combed wool in fragments.	30% <i>ad val.</i>
	5105.2900 --	Other.	30% <i>ad val.</i>
	5105.3000 -	Fine animal hair, carded or combed.	30% <i>ad val.</i>
	5105.4000	Coarse animal hair, carded or combed.	30% <i>ad val.</i>
51.06		Yarn of carded wool, not put up for retail sale.	
		Containing 85% or more by weight of wool:	
	5106.1010 ---	Not exceeding 2215 decitex.	10% <i>ad val.</i>
	5106.1090 ---	Other.	30% <i>ad val.</i>
		Containing less than 85% by weight of wool:	
	5106.2010 ---	Not exceeding 2215 decitex.	10% <i>ad val.</i>
	5106.2090 ---	Other.	30% <i>ad val.</i>
51.07		Yarn of combed wool, not put up for retail sale.	
		Containing 85 % or more by weight of wool:	
	5107.1010 ---	Not exceeding 1265 decitex.	10% <i>ad val.</i>
	5107.1090 ---	Other.	30% <i>ad val.</i>

1	2	3	4
	-	Containing less than 85% by weight of wool:	
	5107.2010 ---	Not exceeding 1265 decitex.	10% <i>ad val.</i>
	5107.2090 ---	Other.	30% <i>ad val.</i>
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
	5108.1000 -	Carded.	90% <i>ad val.</i>
	5108.2000 -	Combed.	90% <i>ad val.</i>
51.09		Yarn of wool or of fine animal hair, put up for retail sale.	
	5109.1000 -	Containing 85% or more by weight of wool or of fine animal hair.	90% <i>ad val.</i>
	5109.9000 -	Other.	90% <i>ad val.</i>
51.10	5110.0000	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale.	90% <i>ad val.</i>
51.11		Woven fabrics of carded wool or of carded fine animal hair.	
	-	Containing 85% or more by weight of wool or of fine animal hair:	
	5111.1100 --	Of a weight not exceeding 300 g/m ² .	90% <i>ad val.</i>
	5111.1900 --	Other.	90% <i>ad val.</i>
	5111.2000 -	Other, mixed mainly or solely with man-made filaments.	90% <i>ad val.</i>
	5111.3000 -	Other, mixed mainly or solely with man-made staple fibres.	90% <i>ad val.</i>
	5111.9000 -	Other.	90% <i>ad val.</i>
51.12		Woven fabrics of combed wool or of combed fine animal hair.	
	-	Containing 85% or more by weight of wool or of fine animal hair:	
	5112.1100 --	Of a weight not exceeding 200 g/m ² .	90% <i>ad val.</i>
	5112.1900 --	Other.	90% <i>ad val.</i>
	5112.2000 -	Other, mixed mainly or solely with man-made filaments.	90% <i>ad val.</i>
	5112.3000 -	Other, mixed mainly or solely with man-made staple fibres.	90% <i>ad val.</i>
	5112.9000 -	Other.	90% <i>ad val.</i>
51.13	5113.0000	Woven fabrics of coarse animal hair or of horsehair.	90% <i>ad val.</i>
52.01	5201.0000	Cotton, not carded or combed.	10% <i>ad val.</i>

1	2	3	4
52.02	Cotton waste (including yarn waste and granetted stock).		
	5202.1000 -	Yarn waste (including thread waste).	50% <i>ad val.</i>
		Other:	
	5202.9100 --	Granetted stock.	50% <i>ad val.</i>
	5202.9900 --	Other.	50% <i>ad val.</i>
52.03	5203.0000	Cotton, carded or combed.	50% <i>ad val.</i>
52.04	Cotton sewing thread, whether or not put up for retail sale.		
	-	Not put up for retail sale:	
	5204.1100 --	Containing 85% or more by weight of cotton.	50% <i>ad val.</i>
	5204.1900 --	Other.	50% <i>ad val.</i>
	5204.2000 -	Put up for retail sale.	50% <i>ad val.</i>
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 fibers:	
	5205.1100 --	Measuring 714.29 decitex or more (not exceeding 14 metric number).	50% <i>ad val.</i>
	5205.1200 --	Measuring less than 714.29 decitex but not Less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	50% <i>ad val.</i>
	5205.1300 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	50% <i>ad val.</i>
	5205.1400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	50% <i>ad val.</i>
	5205.1500 --	Measuring less than 125 decitex (exceeding 80 metric number).	50% <i>ad val.</i>
	-	Single yarn, of combed fibres:	
	5205.2100 --	Measuring 714.29 decitex or more (not exceeding 14 metric number).	50% <i>ad val.</i>
	5205.2200 --	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	50% <i>ad val.</i>
	5205.2300 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	50% <i>ad val.</i>
	5205.2400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	50% <i>ad val.</i>

1	2	3	4
5205.2500 --	Measuring less than 125 decitex (exceeding 80 metric number).	50% <i>ad val.</i>	
	Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.3100 --	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	50% <i>ad val.</i>	
5205.3200 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	50% <i>ad val.</i>	
5205.3300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	50% <i>ad val.</i>	
5205.3400 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	50% <i>ad val.</i>	
5205.3500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	50% <i>ad val.</i>	
	Multiple (folded) or cabled yarn, of combed fibres:		
5205.4100 --	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	50% <i>ad val.</i>	
5205.4200 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	50% <i>ad val.</i>	
5205.4300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	50% <i>ad val.</i>	
5205.4400 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	50% <i>ad val.</i>	
5205.4500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	50% <i>ad val.</i>	
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:		
5206.1100 --	Measuring 714.29 decitex or more (not exceeding 14 metric number).	50% <i>ad val.</i>	
5206.1200 --	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	50% <i>ad val.</i>	

1	2	3	4
	5206.1300 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	50% <i>ad val.</i>
	5206.1400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	50% <i>ad val.</i>
	5206.1500 --	Measuring less than 125 decitex (exceeding 80 metric number).	50% <i>ad val.</i>
	-	Single yarn, of combed fibres:	
	5206.2100 --	Measuring 714.29 decitex or more (not exceeding 14 metric number).	50% <i>ad val.</i>
	5206.2200 --	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	50% <i>ad val.</i>
	5206.2300 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	50% <i>ad val.</i>
	5206.2400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	50% <i>ad val.</i>
	5206.2500 --	Measuring less than 192.31 decitex (exceeding 80 metric number).	50% <i>ad val.</i>
	-	Multiple (folded) or cabled yarn, of uncombed fibres:	
	5206.3100 --	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	50% <i>ad val.</i>
	5206.3200 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	50% <i>ad val.</i>
	5206.3300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	50% <i>ad val.</i>
	5206.3400 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	50% <i>ad val.</i>
	5206.3500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	50% <i>ad val.</i>
	-	Multiple (folded) or cabled yarn, of combed fibres:	
	5206.4100 --	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	50% <i>ad val.</i>

1	2	3	4
	5206.4200 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	50% <i>ad val.</i>
	5206.4300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	50% <i>ad val.</i>
	5206.4400 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	50% <i>ad val.</i>
	5206.4500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	50% <i>ad val.</i>
52.07	Cotton yarn (other than sewing thread), put up for retail sale.		
	5207.1000 --	Containing 85% or more by weight of cotton.	50% <i>ad val.</i>
	5207.9000 --	Other.	50% <i>ad val.</i>
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².		
	-	Unbleached:	
	5208.1100 --	Plain weave, weighing not more than 100 g/m ² .	90% <i>ad val.</i>
	5208.1200 --	Plain weave, weighing more than 100 g/m ² .	90% <i>ad val.</i>
	5208.1300 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5208.1900 --	Other fabrics.	90% <i>ad val.</i>
	-	Bleached:	
	5208.2100 --	Plain weave, weighing not more than 100 g/m ² .	90% <i>ad val.</i>
	5208.2200 --	Plain weave, weighing more than 100 g/m ² .	90% <i>ad val.</i>
	5208.2300 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5208.2900 --	Other fabrics.	90% <i>ad val.</i>
	-	Dyed:	
	5208.3100 --	Plain weave, weighing not more than 100 g/m ² .	90% <i>ad val.</i>
	5208.3200 --	Plain weave, weighing more than 100 g/m ² .	90% <i>ad val.</i>
	5208.3300 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5208.3900 --	Other fabrics.	90% <i>ad val.</i>
	-	Of yarns of different colours:	
	5208.4100 --	Plain weave, weighing not more than 100 g/m ² .	90% <i>ad val.</i>
	5208.4200 --	Plain weave, weighing more than 100 g/m ² .	90% <i>ad val.</i>

1	2	3	4
	5208.4300 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5208.4900 --	Other fabrics.	90% <i>ad val.</i>
		Printed:	
	5208.5100 --	Plain weave, weighing not more than 100 g/m ² .	
	5208.5200 --	Plain weave, weighing more than 100 g/m ² .	90% <i>ad val.</i>
	5208.5300 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5208.5900 --	Other fabrics.	90% <i>ad val.</i>
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².	
		Unbleached:	
	5209.1100 --	Plain weave.	90% <i>ad val.</i>
	5209.1200 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5209.1900 --	Other fabrics.	90% <i>ad val.</i>
		Bleached:	
	5209.2100 --	Plain weave.	90% <i>ad val.</i>
	5209.2200 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5209.2900 --	Other fabrics.	90% <i>ad val.</i>
		Dyed:	
	5209.3100 --	Plain weave.	90% <i>ad val.</i>
	5209.3200 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5209.3900 --	Other fabrics.	90% <i>ad val.</i>
		Of yarns of different colours:	
	5209.4100 --	Plain weave.	90% <i>ad val.</i>
	5209.4200 --	Denim.	90% <i>ad val.</i>
	5209.4300 --	Other fabrics of 3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5209.4900 --	Other fabrics.	90% <i>ad val.</i>
		Printed:	
	5209.5100 --	Plain weave.	90% <i>ad val.</i>
	5209.5200 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5209.5900 --	Other fabrics.	90% <i>ad val.</i>

1	2	3	4
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .		
-	Unbleached :		
5210.1100 --	Plain weave.		90% <i>ad val.</i>
5210.1200 --	3-thread or 4-thread twill, including cross twill.		90% <i>ad val.</i>
5210.1900 --	Other fabrics.		90% <i>ad val.</i>
-	Bleached :		
5210.2100 --	Plain weave.		90% <i>ad val.</i>
5210.2200 --	3-thread or 4-thread twill, including cross twill.		90% <i>ad val.</i>
5210.2900 --	Other fabrics.		90% <i>ad val.</i>
-	Dyed :		
5210.3100 --	Plain weave.		90% <i>ad val.</i>
5210.3200 --	3-thread or 4-thread twill, including cross twill.		90% <i>ad val.</i>
5210.3900 --	Other fabrics.		90% <i>ad val.</i>
-	Of yarns of different colours :		
5210.4100 --	Plain weave.		90% <i>ad val.</i>
5210.4200 --	3-thread or 4-thread twill, including cross twill.		90% <i>ad val.</i>
5210.4900 --	Other Fabrics.		90% <i>ad val.</i>
-	Printed :		
5210.5100 --	Plain weave.		90% <i>ad val.</i>
5210.5200 --	3-thread or 4-thread twill, including cross twill.		90% <i>ad val.</i>
5210.5900 --	Other fabrics.		90% <i>ad val.</i>
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 :		
5211.1100 --	Plain weave.		90% <i>ad val.</i>
5211.1200 --	3-thread or 4-thread twill, including cross twill.		90% <i>ad val.</i>
5211.1900 --	Other fabrics.		90% <i>ad val.</i>
-	Bleached :		
5211.2100 --	Plan weave.		90% <i>ad val.</i>
5211.2200 --	3-thread or 4-thread twill, including cross twill.		90% <i>ad val.</i>
5211.2900 --	Other fabrics.		90% <i>ad val.</i>
-	Denim.		
			90% <i>ad val.</i>

1	2	3	4
	5211.3200 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5211.3900 --	Other fabrics.	90% <i>ad val.</i>
	-	Of yarns of different colours:	
	5211.4100 --	Plain weave.	90% <i>ad val.</i>
	5211.4200 --	Denim.	90% <i>ad val.</i>
	5211.4300 --	3-thread or 4-thread twill including cross twill.	90% <i>ad val.</i>
	5211.4900 --	Other fabrics.	90% <i>ad val.</i>
	-	Printed:	
	5211.5100 --	Plain weave.	90% <i>ad val.</i>
	5211.5200 --	3-thread or 4-thread twill, including cross twill.	90% <i>ad val.</i>
	5211.5900 --	Other fabrics.	90% <i>ad val.</i>
52.12	* Other woven fabrics of cotton.		
	-	Weighing not more than 200 g/m ² .	
	5212.1100 --	Unbleached.	90% <i>ad val.</i>
	5212.1200 --	Bleached.	90% <i>ad val.</i>
	5212.1300 --	Dyed.	90% <i>ad val.</i>
	5212.1400 --	Of yarns of different colours.	90% <i>ad val.</i>
	5212.1500 --	Printed.	90% <i>ad val.</i>
	-	Weighing more than 200 g/m ² :	
	5212.2100 --	Unbleached.	90% <i>ad val.</i>
	5212.2200 --	Bleached.	90% <i>ad val.</i>
	5212.2300 --	Dyed.	90% <i>ad val.</i>
	5212.2400 --	Of yarns of different colours.	90% <i>ad val.</i>
	5212.2500 --	Printed.	90% <i>ad val.</i>
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
	5301.1000 -	Flax, raw or retted.	30% <i>ad val.</i>
	-	Flax, broken, scutched, hackled or otherwise processed, but not spun:	
	5301.2100 --	Broken or scutched.	30% <i>ad val.</i>
	5301.2900 --	Other.	30% <i>ad val.</i>
	5301.3000 -	Flax tow and waste.	30% <i>ad val.</i>

1	2	3	4
53.02	True hemp (Cannabis sativa L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).		
	5302.1000 -	True hemp, raw or retted.	50% <i>ad val.</i>
	5302.9000 -	Other.	50% <i>ad val.</i>
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).		
	5303.1000 -	Jute and other textile bast fibres, raw or retted.	10% <i>ad val.</i>
	5303.9000 -	Other.	10% <i>ad val.</i>
53.04	Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).		
	5304.1000 -	Sisal and other textile fibres of the genus Agave, raw.	10% <i>ad val.</i>
	5304.9000 -	Other.	10% <i>ad val.</i>
53.05	Coconut, abaca (manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste and garnetted stock).		
	Of coconut (coir):		
	5305.1100 --	Raw.	10% <i>ad val.</i>
	5305.1900 --	Other.	10% <i>ad val.</i>
	Of abaca:		
	5305.2100 --	Raw.	50% <i>ad val.</i>
	5305.2900 --	Other.	50% <i>ad val.</i>
	Other:		
	5305.9100 --	Raw.	10% <i>ad val.</i>
	5305.9900 --	Other.	10% <i>ad val.</i>
53.06	Flax yarn.		
	5306.1000 -	Single.	50% <i>ad val.</i>
	5306.2000 -	Multiple (folded) or cabled.	50% <i>ad val.</i>
53.07	Yarn of jute or of other textile bast fibres of heading No. 53.03.		
	5307.1000 -	Single.	50% <i>ad val.</i>
	5307.2000 -	Multiple (folded) or cabled.	50% <i>ad val.</i>
53.08	Yarn of other vegetable textile fibres; paper yarn.		
	5308.1000 -	Coir yarn.	50% <i>ad val.</i>

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	5308.2000 -	True hemp yarn	50% <i>ad val.</i>
	5308.3000 -	Paper yarn.	50% <i>ad val.</i>
	5308.9000 -	Other.	50% <i>ad val.</i>
53.09		Woven fabrics of flax.	
	-	Containing 85% or more by weight of flax :	
	5309.1100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5309.1900 --	Other.	90% <i>ad val.</i>
	-	Containing less than 85% by weight of flax :	
	5309.2100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5309.2900 --	Other.	90% <i>ad val.</i>
53.10		Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	
	5310.1000 -	Unbleached.	90% <i>ad val.</i>
	5310.9000 -	Other.	90% <i>ad val.</i>
53.11	5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	90% <i>ad val.</i>
54.01		Sewing thread of man made filaments whether or not put up for retail sale.	
	5401.1000 -	Of synthetic filaments.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5401.2000 -	Of artificial filaments.	Rs. 36 per kg. + 10% <i>ad val.</i>
54.02		Synthetic filaments yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
	5402.1000 -	High tenacity yarn of nylon or other polyamides.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.2000 -	High tenacity yarn of polyesters.	Rs. 36 per kg. + 10% <i>ad val.</i>
	-	Textured yarn;	
	5402.3100 --	Of nylon or other polyamides, measuring per single yarn not more than 50 tex.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.3200 --	Of nylon or other polyamides, measuring per single yarn more than 50 tex.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.3300 --	Of polyesters.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.3900 --	Other.	Rs. 36 per kg. + 10% <i>ad val.</i>

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		Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
	5402.4100 --	Of nylon or other polyamides.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.4200 --	Of polyesters, partially oriented.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.4300 --	Of polyesters, other.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.4900 --	Other.	Rs. 36 per kg. + 10% <i>ad val.</i>
		Other yarn, single with a twist exceeding 50 turns per metre:	
	5402.5100 --	Of nylon or other polyamides.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.5200 --	Of polyesters.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.5900 --	Other.	Rs. 36 per kg. + 10% <i>ad val.</i>
		Other yarn, multiple (folded) or cabled:	
	5402.6100 --	Of nylon or other polyamides.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.6200 --	Of polyesters.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5402.6900 --	Other.	Rs. 36 per kg. + 10% <i>ad val.</i>
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
	5403.1000 -	High tensile yarn of viscose rayon.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5403.2000 -	Textured Yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>
		Other yarn, single:	
	5403.3100 --	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5403.3200 --	Of viscose rayon, with a twist exceeding 120 turns per metre.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5403.3300 --	Of cellulose acetate.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5403.3900 --	Other.	Rs. 36 per kg. + 10% <i>ad val.</i>

		Other yarn, multiple (folded) or cabled :	
	5403.4100 --	Of viscose rayon,	Rs. 36 per kg. + 10% <i>ad val.</i>
	5403.4200 --	Of cellulose acetate,	Rs. 36 per kg. + 10% <i>ad val.</i>
	5403.4900 --	Other,	Rs. 36 per kg. + 10% <i>ad val.</i>
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) or synthetic materials of an apparent width not exceeding 5 mm.	
	5404.1000 -	Monofilament,	90% <i>ad val.</i>
		Other :	
	5404.9010 ---	Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic materials or covered by means of artificial or other materials on one or both sides.	50% <i>ad val.</i>
	5404.9090 ---	Other,	70% <i>ad val.</i>
54.05	5405.0000	Artificial monofilament of 67 decitex or more and of which no cross sectional dimension exceeds 1 mm ; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	
	5405.0010 ---	Yarn and strip of a width not exceeding 5mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides.	50% <i>ad val.</i>
	5405.0090 ---	Other,	90% <i>ad val.</i>
54.06		Man made filament yarn (other than sewing thread), put up for retail sale.	
	5406.1000 -	Synthetic filament yarn,	Rs. 36 per kg. + 10% <i>ad val.</i>
	5406.2000 -	Artificial filament yarn,	Rs. 36 per kg. + 10% <i>ad val.</i>
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04	
	5407.1000 -	Woven fabric obtained from high tenacity yarn of nylon or other polyamides or of polyesters.	90% <i>ad val.</i>
	5407.2000 -	Woven fabrics obtained from strip or the like.	90% <i>ad val.</i>
	5407.3000 -	Fabrics specified in Note 9 to Section XI.	90% <i>ad val.</i>

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	-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407.4100 --	Unbleached or bleached.		90% <i>ad val.</i>
5407.4200 --	Dyed.		90% <i>ad val.</i>
5407.4300 --	Of yarns of different colours.		90% <i>ad val.</i>
5407.4400 --	Printed.		90% <i>ad val.</i>
	-	Other woven fabrics containing 85% or more by weight of textured polyester filaments:	
5407.5100 --	Unbleached or bleached.		90% <i>ad val.</i>
5407.5200 --	Dyed.		90% <i>ad val.</i>
5407.5300 --	Of yarns of different colours.		90% <i>ad val.</i>
5407.5400 --	Printed.		90% <i>ad val.</i>
5407.6000 -	Other woven fabrics containing 85% or more by weight of textured polyester filaments.		90% <i>ad val.</i>
	-	Other woven fabrics containing 85% or more by weight of synthetic filament:	
5407.7100 --	Unbleached or bleached.		90% <i>ad val.</i>
5407.7200 --	Dyed.		90% <i>ad val.</i>
5407.7300 --	Of yarns of different colours.		90% <i>ad val.</i>
5407.7400 --	Printed colours.		90% <i>ad val.</i>
	-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407.8100 --	Unbleached or bleached.		90% <i>ad val.</i>
5407.8200 --	Dyed.		90% <i>ad val.</i>
5407.8300 --	Of yarns of different colours.		90% <i>ad val.</i>
5407.8400 --	Printed.		90% <i>ad val.</i>
	-	Other woven fabrics:	
5407.9100 --	Unbleached or bleached.		90% <i>ad val.</i>
5407.9200 --	Dyed.		90% <i>ad val.</i>
5407.9300 --	Of yarns of different colour.		90% <i>ad val.</i>
5407.9400 --	Printed.		90% <i>ad val.</i>

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54.08**Woven fabrics of artificial filament yarn, including woven fabrics obtained from material of heading No. 54.05.**

5408.1000 -	Woven fabrics obtained from high tenacity yarn, of viscose rayon.	90% <i>ad val.</i>
-	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
5408.2100 --	Unbleached or bleached.	90% <i>ad val.</i>
5408.2200 --	Dyed.	90% <i>ad val.</i>
5408.2300 --	Of yarns of different colour.	90% <i>ad val.</i>
5408.2400 --	Printed.	90% <i>ad val.</i>
-	Other woven fabrics:	
5408.3100 --	Unbleached or bleached.	90% <i>ad val.</i>
5408.3200 --	Dyed.	90% <i>ad val.</i>
5408.3300 --	Of yarns of different colour.	90% <i>ad val.</i>
5408.3400 --	Printed 125%.	90% <i>ad val.</i>

55.01**Synthetic filament tow.**

5501.1000 -	Of nylon or other polyamides.	Rs. 18 per kg. + 10% <i>ad val.</i>
5501.2000 -	Of polyesters.	Rs. 18 per kg. + 10% <i>ad val.</i>
5501.3000 -	Acrylic or modacrylic.	Rs. 18 per kg. + 10% <i>ad val.</i>
5501.9000 -	Other	Rs. 18 per kg. + 10% <i>ad val.</i>

55.02**5502.0000****Artificial filament tow.**Rs. 18 per kg.
+ 10% *ad val.***55.03****Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**

5503.1000 -	Of nylon or other polyamides.	Rs. 18 per kg. + 10% <i>ad val.</i>
5503.2000 -	Of polyesters.	Rs. 18 per kg. + 10% <i>ad val.</i>
5503.3000 -	Acrylic or modacrylic.	Rs. 18 per kg. + 10% <i>ad val.</i>
5503.4000 -	Of polypropylene.	Rs. 18 per kg. + 10% <i>ad val.</i>
5503.9000 -	Other.	Rs. 18 per kg. + 10% <i>ad val.</i>

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55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.		
5504.1000 -	Of viscose rayon.		Rs. 18 per kg. + 10% <i>ad val.</i>
5504.9000 -	Other.		Rs. 18 per kg. + 10% <i>ad val.</i>
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.		
5505.1000 -	Of synthetic fibres.		Rs. 18 per kg. + 10% <i>ad val.</i>
5505.2000 -	Of artificial fibres.		Rs. 18 per kg. + 10% <i>ad val.</i>
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.		
5506.1000 -	Of nylon or other polyamides.		Rs. 18 per kg. + 10% <i>ad val.</i>
5506.2000 -	Of polyesters.		Rs. 18 per kg. + 10% <i>ad val.</i>
5506.3000 -	Acrylic or modacrylic.		Rs. 18 per kg. + 10% <i>ad val.</i>
5506.9000 -	Other.		Rs. 18 per kg. + 10% <i>ad val.</i>
55.07	5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Rs. 18 per kg. + 10% <i>ad val.</i>
55.08	Sewing thread of man made staple fibres whether or not put up for retail sale.		
5508.1000 -	Of synthetic staple fibres.		Rs. 36 per kg. + 10% <i>ad val.</i>
5508.2000 -	Of artificial staple fibres.		Rs. 36 per kg. + 10% <i>ad val.</i>
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.		
5509.1100 -	Containing 85% or more by weight of staple fibres of nylon or other polyamides: Single yarn.		Rs. 36 per kg. + 10% <i>ad val.</i>
5509.1200 -	Multiple (folded) or cabled yarn.		Rs. 36 per kg. + 10% <i>ad val.</i>
5509.2100 -	Containing 85% or more by weight of polyester staple fibres: Single yarn.		Rs. 36 per kg. + 10% <i>ad val.</i>

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5509.2200 --	Multiple (Folded) or cabled yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>
	Containing 85% or more by weight of acrylic or modacrylic fibres:	
5509.3100 --	Single yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.3200 --	Multiple (folded) or cabled yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>
	Other yarn containing 85% or more by weight of synthetic staple fibres:	
5509.4100 --	Single yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.4200 --	Multiple (folded) or cabled yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>
	Other yarn, of polyester staple fibres:	
5509.5100 --	Mixed mainly or solely with artificial staple fibres.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.5200 --	Mixed mainly or solely with wool or fine animal hair.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.5300 --	Mixed mainly or solely with cotton.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.5900 --	Other.	Rs. 36 per kg. + 10% <i>ad val.</i>
	Other yarn, of acrylic or modacrylic staple fibres:	
5509.6100 --	Mixed mainly or solely with wool or fine animal hair.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.6200 --	Mixed mainly or solely with cotton.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.6900 --	Other.	Rs. 36 per kg. + 10% <i>ad val.</i>
	Other yarn:	
5509.9100 --	Mixed mainly or solely with wool or fine animal hair.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.9200 --	Mixed mainly or solely with cotton.	Rs. 36 per kg. + 10% <i>ad val.</i>
5509.9900 --	Other.	Rs. 36 per kg. + 10% <i>ad val.</i>
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:	
5510.1100 --	Single yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>

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	5510.1200 --	Multiple (folded) or cabled yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5510.2000 -	Other yarn, mixed mainly or solely with wool or fine animal hair.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5510.3000 -	Other yarn, mixed mainly or solely with cotton.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5510.9000 -	Other yarn.	Rs. 36 per kg. + 10% <i>ad val.</i>
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.		
	5511.1000 -	Of synthetic staple fibres, containing 85% or more by weight of such fibres.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5511.2000 -	Of synthetic staple fibres, containing less than 85% by weight of such fibres.	Rs. 36 per kg. + 10% <i>ad val.</i>
	5511.3000 -	Of artificial staple fibres.	Rs. 36 per kg. + 10% <i>ad val.</i>
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:	
	5512.1100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5512.1900 --	Other.	90% <i>ad val.</i>
	-	Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	5512.2100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5512.2900 --	Other.	90% <i>ad val.</i>
	-	Other:	
	5512.9100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5512.9900 --	Other.	90% <i>ad val.</i>
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:	
	5513.1100 --	Of polyester staple fibres, plain weave.	90% <i>ad val.</i>
	5513.1200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	90% <i>ad val.</i>
	5513.1300 --	Other woven fabrics of polyester staple fibres.	90% <i>ad val.</i>
	5513.1900 --	Other woven fabrics.	90% <i>ad val.</i>

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	-	Dyed:	
5513.2100 --	Of polyester staple fibres, plain weave.	90% <i>ad val.</i>	
5513.2200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	90% <i>ad val.</i>	
5513.2300 --	Other woven fabrics of polyester staple fibres.	90% <i>ad val.</i>	
5513.2900 --	Other woven fabrics.	90% <i>ad val.</i>	
	-	Of yarns of different colours:	
5513.3100 --	Of polyester staple fibres, plain weave.	90% <i>ad val.</i>	
5513.3200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	90% <i>ad val.</i>	
5513.3300 --	Other woven fabrics of polyester staple fibres.	90% <i>ad val.</i>	
5513.3900 --	Other woven fabrics.	90% <i>ad val.</i>	
	-	Printed:	
5513.4100 --	Of polyester staple fibres, plain weave.	90% <i>ad val.</i>	
5513.4200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	90% <i>ad val.</i>	
5513.4300 --	Other woven fabrics of polyester staple fibres.	90% <i>ad val.</i>	
5513.4900 --	Other woven fabrics.	90% <i>ad val.</i>	
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:	
5514.1100 --	Of polyester staple fibres, plain weave.	90% <i>ad val.</i>	
5514.1200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	90% <i>ad val.</i>	
5514.1300 --	Other woven fabrics of polyester staple fibres.	90% <i>ad val.</i>	
5514.1900 --	Other woven fabrics.	90% <i>ad val.</i>	
	-	Dyed:	
5514.2100 --	Of polyester staple fibres, plain weave.	90% <i>ad val.</i>	
5514.2200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	90% <i>ad val.</i>	
5514.2300 --	Other woven fabrics of polyester staple fibres.	90% <i>ad val.</i>	
5514.2900 --	Other woven fabrics.	90% <i>ad val.</i>	
	-	Of yarns of different colours:	
5514.3100 --	Of polyester staple fibres, plain weave.	90% <i>ad val.</i>	

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	5514.3200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	90% <i>ad val.</i>
	5514.3300 --	Other woven fabrics of polyester staple fibres.	90% <i>ad val.</i>
	5514.3900 --	Other woven fabrics.	90% <i>ad val.</i>
	-	Printed:	
	5514.4100 --	Of polyesters staple fibres, plain weave.	90% <i>ad val.</i>
	5514.4200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	90% <i>ad val.</i>
	5514.4300 --	Other woven fabrics of polyester staple fibres.	90% <i>ad val.</i>
	5514.4900 --	Other woven fabrics.	90% <i>ad val.</i>
55.15		Other woven fabrics of synthetic staple fibres.	
	-	Of polyester staple fibres:	
	5515.1100 --	Mixed mainly or solely with viscose rayon staple fibres.	90% <i>ad val.</i>
	5515.1200 --	Mixed mainly or solely with man-made filaments.	90% <i>ad val.</i>
	5515.1300 --	Mixed mainly or solely with wool or fine animal hair.	90% <i>ad val.</i>
	5515.1900 --	Other.	90% <i>ad val.</i>
	-	Of acrylic or modacrylic staple fibres:	
	5515.2100 --	Mixed mainly or solely with man made filaments.	90% <i>ad val.</i>
	5515.2200 --	Mixed mainly or solely with wool or fine animal hair.	90% <i>ad val.</i>
	5515.2900 --	Other.	90% <i>ad val.</i>
	-	Other woven fabrics:	
	5515.9100 --	Mixed mainly or solely with man-made filaments.	90% <i>ad val.</i>
	5515.9200 --	Mixed mainly or solely with wool or fine animal hair.	90% <i>ad val.</i>
	5515.9900 --	Other.	90% <i>ad val.</i>
55.16		Woven fabrics of artificial staple fibres.	
	-	Containing 85% or more by weight of artificial staple fibres:	
	5516.1100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5516.1200 --	Dyed.	90% <i>ad val.</i>
	5516.1300 --	Of yarns of different colours.	90% <i>ad val.</i>
	5516.1400 --	Printed.	90% <i>ad val.</i>
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments.	

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		Unbleached or bleached.	90% <i>ad val.</i>
	5516.2200 --	Dyed.	90% <i>ad val.</i>
	5516.2300 --	Of yarns of different colours.	90% <i>ad val.</i>
	5516.2400 --	Printed.	90% <i>ad val.</i>
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
	5516.3100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5516.3200 --	Dyed.	90% <i>ad val.</i>
	5516.3300 --	Of yarns of different colours.	90% <i>ad val.</i>
	5516.3400 --	Printed.	90% <i>ad val.</i>
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
	5516.4100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5516.4200 --	Dyed.	90% <i>ad val.</i>
	5516.4300 --	Of yarns of different colours.	90% <i>ad val.</i>
	5516.4400 --	Printed.	90% <i>ad val.</i>
	-	Other:	
	5516.9100 --	Unbleached or bleached.	90% <i>ad val.</i>
	5516.9200 --	Dyed.	90% <i>ad val.</i>
	5516.9300 --	Of yarns of different colours.	90% <i>ad val.</i>
	5516.9400 --	Printed.	90% <i>ad val.</i>
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.		
	5601.1000 -	Sanitary towels and tampons, napkins and nap kin liners for babies and similar sanitary articles, of wadding.	90% <i>ad val.</i>
	-	Wadding other articles of wadding:	
	5601.2100 --	Of cotton.	90% <i>ad val.</i>
	5601.2200 --	Of man-made fibres.	90% <i>ad val.</i>
	5601.2900 --	Other.	90% <i>ad val.</i>
	5601.3000 -	Textile flock and dust and mill neps.	Rs. 18 per kg. + 10% <i>ad val.</i>
56.02	Felt, whether or not impregnated, coated, covered or laminated.		
	5602.1000 -	Needleloom felt and stitchbonded fibre fabrics.	90% <i>ad val.</i>

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		Other felt, not impregnated, coated, covered or laminated:	
	5602.2100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	5602.2900 --	Of other textile materials.	90% <i>ad val.</i>
	5602.9000 -	Other.	90% <i>ad val.</i>
56.03	5603.0000	Nonwovens, whether or not impregnated, coated, covered or laminated.	90% <i>ad val.</i>
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05; impregnated, coated, covered or sheathed with rubber or plastics.	
	5604.1000 -	Rubber thread and cord, textile covered.	90% <i>ad val.</i>
	5604.2000 -	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	90% <i>ad val.</i>
	5604.9000 -	Other.	90% <i>ad val.</i>
56.05		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	
	5605.0010 ---	Products consisting of a core of metal foil or of a core of plastic film coated with metal dust sandwiched by means of an adhesive between two layers of plastic film.	90% <i>ad val.</i>
	5605.0090 ---	Other.	90% <i>ad val.</i>
56.06	5606.0000	Gimped yarn and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	90% <i>ad val.</i>
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.	
	5607.1000 -	Of jute or other textile last fibre of heading No. 53.03.	90% <i>ad val.</i>
	-	Of a or other textile fibres of the genus <i>Agave</i> :	
	5607.2100 --	Binder or baler twine.	90% <i>ad val.</i>
	5607.2900 --	Other.	90% <i>ad val.</i>
	5607.3000 -	Of abaca (Manila hemp or <i>Musa textiles</i> Nee) or <i>ad val.</i> other hard (leaf) fibres.	90% <i>ad val.</i>
	-	Of polyethylene or poly-propylene:	
	5607.4100 --	Binder or baler twine.	90% <i>ad val.</i>

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	5607.4900 --	Other.	90% <i>ad val.</i>
	5607.5000 -	Of other synthetic fibres.	90% <i>ad val.</i>
	5607.9000 -	Other.	90% <i>ad val.</i>
56.08	Knotted netting of twine, cordage or rope ; made-up fishing nets and other made-up nets, of textile materials.		
	-	Of man-made textile materials:	
	5608.1100 --	Made up fishing nets.	90% <i>ad val.</i>
	5608.1900 --	Other.	90% <i>ad val.</i>
	5608.9000 -	Other.	90% <i>ad val.</i>
56.09	Article of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
	---	Of jute and other textile fibres of heading No. 53.03:	
	5609.0011 ----	Of jute.	90% <i>ad val.</i>
	5609.0019 ----	Other.	90% <i>ad val.</i>
	5609.0090 ---	Other.	90% <i>ad val.</i>
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.		
	5701.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	5701.9000 -	Of other textile materials.	90% <i>ad val.</i>
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.		
	5702.1000 -	"Kelem", "Schumacks", "karamanie" and similar hand-woven rugs.	90% <i>ad val.</i>
	5702.2000 -	Floor coverings of coconut fibres (coir).	90% <i>ad val.</i>
	-	Other, of pile construction, not mad up:	
	5702.3100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	--	Of man-made textile materials:	
	5702.3210 ---	Synthetic turf for hockey fields.	90% <i>ad val.</i>
	5702.3290 ---	Other.	90% <i>ad val.</i>
	5702.3900 --	Of other, textile materials.	90% <i>ad val.</i>
	-	Other of pile construction, made up:	
	5702.4100 --	Of wool or fine animal hair.	90% <i>ad val.</i>

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	--	Of man-made textile materials:	
	5702.4210 ---	Synthetic turf for hockey fields.	90% <i>ad val.</i>
	5702.4290 ---	Other.	90% <i>ad val.</i>
	5702.4900 --	Of other textile materials.	90% <i>ad val.</i>
	--	Other, not of pile construction, and made up:	
	5702.5100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	5702.5200 --	Of man-made textile materials.	90% <i>ad val.</i>
	5702.5900 --	Of other textile materials.	90% <i>ad val.</i>
	--	Other, not of pile construction, made up:	
	5702.9100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	5702.9200 --	Of man-made textile materials.	90% <i>ad val.</i>
	5702.9900 --	Of other textile materials.	90% <i>ad val.</i>
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	
	5703.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	--	Of nylon or other polyamides:	
	5703.2010 ---	Synthetic turf for hockey fields.	90% <i>ad val.</i>
	5703.2090 ---	Other.	90% <i>ad val.</i>
	--	Of other man-made textile materials:	
	5703.3010 ---	Synthetic turf for hockey fields.	90% <i>ad val.</i>
	5703.3090 ---	Other.	90% <i>ad val.</i>
	5703.9000 -	Of other textile materials.	90% <i>ad val.</i>
57.04		Carpets and other textile floor coverings, of felts, not tufted or flocked, whether or not made up.	
	5704.1000 -	Tiles, having a maximum surface area of 0.3 mm ² .	90% <i>ad val.</i>
	5704.9000 -	Other.	90% <i>ad val.</i>
57.05	5705.0000	Other carpets and other textile floor coverings, whether or not made up.	90% <i>ad val.</i>
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	
	5801.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	--	Of cotton:	
	5801.2100 --	Uncut weft pile fabrics.	90% <i>ad val.</i>
	5801.2200 --	Cut corduroy.	90% <i>ad val.</i>

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	5801.2300 --	Other weft pile fabrics.	90% <i>ad val.</i>
	5801.2400 --	Warp pile fabrics, epingle (uncut).	90% <i>ad val.</i>
	5801.2500 --	Warp pile fabrics, cut.	90% <i>ad val.</i>
	5801.2600 --	Chenille fabrics.	90% <i>ad val.</i>
	-	Of man-made fibres:	
	5801.3100 --	Uncut weft pile fabrics.	90% <i>ad val.</i>
	5801.3200 --	Cut corduroy.	90% <i>ad val.</i>
	5801.3300 --	Other weft pile fabrics.	90% <i>ad val.</i>
	5801.3400 --	Warp pile fabrics, epingle (uncut).	90% <i>ad val.</i>
	5801.3500 --	Warp pile fabrics, cut.	90% <i>ad val.</i>
	5801.3600 --	Chenille fabrics.	90% <i>ad val.</i>
	5801.9000 -	Of other textile materials.	90% <i>ad val.</i>
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.	
	-	Terry towelling and similar woven terry fabrics, of cotton:	
	5802.1100 --	Unbleached.	90% <i>ad val.</i>
	5802.1900 --	Other.	90% <i>ad val.</i>
	5802.2000 -	Terry towelling and similar woven terry fabrics, of other textile materials.	90% <i>ad val.</i>
	5802.3000 -	Tufted textile fabrics.	90% <i>ad val.</i>
58.03		Gauze, other than narrow fabrics of heading No. 58.06.	
	5803.1000 -	Of cotton.	90% <i>ad val.</i>
	5803.9000 -	Of other textile materials.	90% <i>ad val.</i>
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.	
	5804.1000 -	Tulles and other net fabrics.	90% <i>ad val.</i>
	-	Mechanically made lace:	
	5804.2100 --	Of man-made fibres.	90% <i>ad val.</i>
	5804.2900 ---	Of other textile materials.	90% <i>ad val.</i>
	-	Hand-made lace:	
	5804.3010 ---	Of cotton or linen.	50% <i>ad val.</i>
	5804.3090 ---	Other.	90% <i>ad val.</i>

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58.05	5805.0000	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.	90% <i>ad val.</i>
58.06		Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
	5806.1000 -	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics.	90% <i>ad val.</i>
	5806.2000 -	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.	90% <i>ad val.</i>
	-	Other woven fabrics:	
	5806.3100 --	Of cotton.	90% <i>ad val.</i>
	5806.3200 --	Of man-made fibres.	90% <i>ad val.</i>
	5806.3900 --	Of other textile materials.	90% <i>ad val.</i>
	5806.4000 -	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	90% <i>ad val.</i>
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
	5807.1000 -	Woven.	90% <i>ad val.</i>
	5807.9000 -	Other.	90% <i>ad val.</i>
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
	5808.1000 -	Braids in the piece.	90% <i>ad val.</i>
	-	Other:	
	5808.9010 ---	Trimmings made of cotton or linen.	50% <i>ad val.</i>
	5808.9090 ---	Other.	90% <i>ad val.</i>
58.09	5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	90% <i>ad val.</i>
58.10		Embroidery in the piece, in strips or in motifs.	
	5810.1000 -	Embroidery without visible ground.	90% <i>ad val.</i>
	-	Other embroidery:	
	5810.9100 --	Of cotton.	90% <i>ad val.</i>
	5810.9200 --	Of man-made fibres.	90% <i>ad val.</i>
	-	Of other textile materials:	
	5810.9910 ---	Of linen.	50% <i>ad val.</i>

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	5810.9990 ---	Other.	90% <i>ad val.</i>
58.11	5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	90% <i>ad val.</i>
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 that foundations.	
	5901.1000 -	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.	90% <i>ad val.</i>
	5901.9000 -	Other.	90% <i>ad val.</i>
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
	5902.1000 -	Of nylon or other polyamides.	90% <i>ad val.</i>
	5902.2000 -	Of polyesters.	90% <i>ad val.</i>
	5902.9000 -	Other.	90% <i>ad val.</i>
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	
	5903.1000 -	With polyvinyl chloride.	90% <i>ad val.</i>
	5903.2000 -	With polyurethane.	90% <i>ad val.</i>
	5903.9000 -	Other.	90% <i>ad val.</i>
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.	
	5904.1000 -	Linoleum.	90% <i>ad val.</i>
	-	Other:	
	5904.9100 --	With a base consisting of needle-loom felt or nonwovens.	90% <i>ad val.</i>
	5904.9200 --	With other textile base.	90% <i>ad val.</i>
59.05	5905.0000	Textile wall coverings.	90% <i>ad val.</i>
59.06		Rubberised textile fabrics, other than those of heading No. 59.02.	
	5906.1000 -	Adhesive tape of a width not exceeding 20 cm.	90% <i>ad val.</i>
	-	Other:	
	5906.9100 --	Knitted or crocheted.	90% <i>ad val.</i>
	5906.9900 --	Other.	90% <i>ad val.</i>

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59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio-back-cloths of the like.	
	---	Textile fabrics otherwise impregnated, coated or covered:	
	5907.0011 ----	For book binding or elastic insulation.	90% <i>ad val.</i>
	5907.0019 ----	Other.	90% <i>ad val.</i>
	5907.0090 ---	Other.	90% <i>ad val.</i>
59.08	5908.0000	Textile wicks, woven plaited or knitted, for lamps, stoves, lighters, candles or the likes; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated.	90% <i>ad val.</i>
59.09	5909.0000	Textile hose-piping and similar textile tubing, with or without lining armour or accessories of other materials.	90% <i>ad val.</i>
59.10	5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.	90% <i>ad val.</i>
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	
	5911.1000 -	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes.	50% <i>ad val.</i>
	5911.2000 -	Boiling cloth, whether or not made up.	50% <i>ad val.</i>
	-	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos cement);	
	5911.3100 --	Weighing less than 650 g/m ² .	50% <i>ad val.</i>
	5911.3200 --	Weighing 650 g/m ² or more.	50% <i>ad val.</i>
	5911.4000 -	Straining cloth of a kind used in oil presses or the like, including that of human hair.	50% <i>ad val.</i>
	5911.9000 -	Other.	50% <i>ad val.</i>
60.01		Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted.	
	6001.1000 -	"Long pile" fabrics.	90% <i>ad val.</i>
	-	Looped pile fabrics:	
	6001.2100 --	Of cotton.	90% <i>ad val.</i>
	6001.2200 --	Of man-made fabrics.	90% <i>ad val.</i>

6001.2900 --	Of other textile materials.	90% <i>ad val.</i>
-	Other:	
6001.9100 --	Of cotton.	90% <i>ad val.</i>
6001.9200 --	Of man-made fibres.	90% <i>ad val.</i>
6001.9900 --	Of other textile materials.	90% <i>ad val.</i>
60.02	Other knitted or crocheted fabrics.	
6002.1000 -	Of a width not exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread.	90% <i>ad val.</i>
6002.2000 -	Other, of a width not exceeding 30 cm.	90% <i>ad val.</i>
6002.3000 -	Of a width exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread.	90% <i>ad val.</i>
-	Other fabrics, warp knit (including those made on galloon knitting machine):	
6002.4100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
6002.4200 --	Of cotton.	90% <i>ad val.</i>
6002.4300 --	Of man-made fibres.	90% <i>ad val.</i>
6002.4900 --	Other.	90% <i>ad val.</i>
6002.9100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
6002.9200 --	Of cotton.	90% <i>ad val.</i>
6002.9300 --	Of man-made fibres.	90% <i>ad val.</i>
6002.9900 --	Other.	90% <i>ad val.</i>
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including skijackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03	
6101.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
6101.2000 -	Of cotton.	90% <i>ad val.</i>
6101.3000 -	Of man-made fibres.	90% <i>ad val.</i>
6101.9000 -	Of other textile materials.	90% <i>ad val.</i>
61.02	Women's or girls overcoats, car-coats, capes, cloaks, anoraks (including skijackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	
6102.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
6102.2000 -	Of cotton hair.	90% <i>ad val.</i>
6102.3000 -	Of man-made fibres.	90% <i>ad val.</i>

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	6102.9000 -	Of other textile materials.	90% <i>ad val.</i>
61.03		Men's or boy's suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	-	Suits:	
	6103.1100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6103.1200 --	Of synthetic fibres.	90% <i>ad val.</i>
	6103.1900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Ensembles:	
	6103.2100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6103.2200 --	Of cotton.	90% <i>ad val.</i>
	6103.2300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6103.2900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Jackets and blazers:	
	6103.3100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6103.3200 --	Of cotton.	90% <i>ad val.</i>
	6103.3300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6103.3900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Trousers, bib and brace overalls, breeches and shorts:	
	6103.4100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6103.4200 --	Of cotton.	90% <i>ad val.</i>
	6103.4300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6103.4900 --	Of other textile materials.	90% <i>ad val.</i>
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:	
	6104.1100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6104.1200 --	Of cotton.	90% <i>ad val.</i>
	6104.1300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6104.1900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Ensembles:	
	6104.2100 --	Of wool or fine animal hair.	90% <i>ad val.</i>

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	6104.2200 --	Of cotton.	90% <i>ad val.</i>
	6104.2300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6104.2900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Jackets and blazers:	
	6104.3100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6104.3200 --	Of cotton.	90% <i>ad val.</i>
	6104.3300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6104.3900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Dresses:	
	6104.4100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6104.4200 --	Of cotton.	90% <i>ad val.</i>
	6104.4300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6104.4400 --	Of artificial fibres.	90% <i>ad val.</i>
	6104.4900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Skirts and divided kirts:	
	6104.5100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6104.5200 --	Of cotton.	90% <i>ad val.</i>
	6104.5300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6104.5900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Trousers, bib and brace overalls, breeches and shorts:	
	6104.6100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6104.6200 --	Of cotton.	90% <i>ad val.</i>
	6104.6300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6104.6900 --	Of other textile materials.	90% <i>ad val.</i>
61.05		Men's or boys' shirts, knitted or crocheted.	
	6105.1000 -	Of cotton.	90% <i>ad val.</i>
	6105.2000 -	Of man-made fibres.	90% <i>ad val.</i>
	6105.9000 -	Of other textile materials.	90% <i>ad val.</i>
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
	6106.1000 -	Of cotton.	90% <i>ad val.</i>
	6106.2000 -	Of man-made fibres.	90% <i>ad val.</i>
	6106.9000 -	Of other textile materials.	90% <i>ad val.</i>

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61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
-	Underpants and briefs:		
6107.1100 --	Of Cotton.		90% <i>ad val.</i>
6107.1200 --	Of man-made fibres.		90% <i>ad val.</i>
6107.1900 --	Of other textile materials.		90% <i>ad val.</i>
-	Nightshirts and pyjamas:		
6107.2100 --	Of cotton.		90% <i>ad val.</i>
6107.2200 --	Of man-made fibres.		90% <i>ad val.</i>
6107.2900 --	Of other textile materials.		90% <i>ad val.</i>
-	Other:		
6107.9100 --	Of cotton.		90% <i>ad val.</i>
6107.9200 --	Of man-made fibres.		90% <i>ad val.</i>
6107.9900 --	Of other textile materials.		90% <i>ad val.</i>
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
-	Slips and petticoats:		
6108.1100 --	Of man-made fibres.		90% <i>ad val.</i>
6108.1900 --	Of other textile materials.		90% <i>ad val.</i>
-	Briefs and panties:		
6108.2100 --	Of cotton.		90% <i>ad val.</i>
6108.2200 --	Of man-made fibres.		90% <i>ad val.</i>
6108.2900 --	Of other textile materials.		90% <i>ad val.</i>
-	Nightdresses and pyjamas:		
6108.3100 --	Of cotton.		90% <i>ad val.</i>
6108.3200 --	Of man-made fibres.		90% <i>ad val.</i>
6108.3900 --	Of other textile materials.		90% <i>ad val.</i>
-	Other:		
6108.9100 --	Of cotton.		90% <i>ad val.</i>
6108.9200 --	Of man-made fibres.		90% <i>ad val.</i>
6108.9900 --	Of other textile materials.		90% <i>ad val.</i>
61.09	T-shirts, singlets and other vests, knitted or crocheted.		
6109.1000 -	Of cotton.		90% <i>ad val.</i>

1	2	3	4
	6109.9000 -	Of other textile materials.	90% <i>ad val.</i>
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
	6110.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	6110.2000 -	Of cotton.	90% <i>ad val.</i>
	6110.3000 -	Of man-made fibres.	90% <i>ad val.</i>
	6110.9000 -	Of other textile materials.	90% <i>ad val.</i>
61.11		Babies' garments and clothing accessories, knitted or crocheted.	
	6111.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	6111.2000 -	Of cotton.	90% <i>ad val.</i>
	6111.3000 -	Of synthetic fibres.	90% <i>ad val.</i>
	6111.9000 -	Of other textile materials.	90% <i>ad val.</i>
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
	-	Track suits:	
	6112.1100 --	Of cotton.	90% <i>ad val.</i>
	6112.1200 --	Of synthetic fibres.	90% <i>ad val.</i>
	6112.1900 --	Of other textile materials.	90% <i>ad val.</i>
	6112.2000 -	Ski suits.	90% <i>ad val.</i>
	-	Men's or boys' swimwear:	
	6112.3100 --	Of synthetic fibres.	90% <i>ad val.</i>
	6112.3900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Women's or girls swimwear:	
	6112.4100 --	Of synthetic fibres.	90% <i>ad val.</i>
	6112.4900 --	Of other textile materials.	90% <i>ad val.</i>
61.13	6113.000	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	90% <i>ad val.</i>
61.14		Other garments, knitted or crocheted.	
	6114.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	6114.2000 -	Of cotton.	90% <i>ad val.</i>
	6114.3000 -	Of man-made fibres.	90% <i>ad val.</i>
	6114.9000 -	Of other textile materials.	90% <i>ad val.</i>

1	2	3	4
61.15	Panty hose, tights, stockings socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.		
-	Panty hose and tights:		
6115.1100 --	Of synthetic fibres, measuring per single yarn less than 67 decitex.	90% <i>ad val.</i>	
6115.1200 --	Of synthetic fibres, measuring per single yarn 67 decitex or more.	90% <i>ad val.</i>	
6115.1900 --	Of other textile materials.	90% <i>ad val.</i>	
6115.2000 -	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex.	90% <i>ad val.</i>	
-	Other:		
6115.9100 --	Of wool or fine animal hair.	90% <i>ad val.</i>	
6115.9200 --	Of cotton.	90% <i>ad val.</i>	
6115.9300 --	Of synthetic fibres.	90% <i>ad val.</i>	
6115.9900 --	Of other textile materials.	90% <i>ad val.</i>	
61.16	Gloves, mittens and mitts, knitted or crocheted.		
6116.1000 -	Gloves impregnated, coated or covered with plastics or rubber.	90% <i>ad val.</i>	
-	Other:		
6116.9100 --	Of wool or fine animal hair.	90% <i>ad val.</i>	
6116.9200 --	Of cotton.	90% <i>ad val.</i>	
6116.9300 --	Of synthetic fibres.	90% <i>ad val.</i>	
6116.9900 --	Of other textile materials.	90% <i>ad val.</i>	
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.		
6117.1000 -	Shawals, scarves, mufflers, mantillas, veils and the like.	90% <i>ad val.</i>	
6117.2000 -	Ties, bow ties and cravats.	90% <i>ad val.</i>	
6117.8000 -	Other accessories.	90% <i>ad val.</i>	
-	Parts:		
6117.9010 ---	Elastic straps and bands.	90% <i>ad val.</i>	
6117.9090 ---	Other.	90% <i>ad val.</i>	
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, other than those of heading No. 62.03.		
-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		

1	2	3	4
	6201.1100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6201.1200 --	Of cotton.	90% <i>ad val.</i>
	6201.1300 --	Of man-made fibres.	90% <i>ad val.</i>
	-	Other:	
	6201.1900 --	Of other textile materials.	90% <i>ad val.</i>
	6201.9100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6201.9200 --	Of cotton.	90% <i>ad val.</i>
	6201.9300 --	Of man-made fibres.	90% <i>ad val.</i>
	6201.9900 --	Of other textile materials.	90% <i>ad val.</i>
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles, other than those of heading No. 62.04.		
	-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
	6202.1100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6202.1200 --	Of cotton.	90% <i>ad val.</i>
	6202.1300 --	Of man-made fibres.	90% <i>ad val.</i>
	6202.1900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Other:	
	6202.9100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6202.9200 --	Of cotton.	90% <i>ad val.</i>
	6202.9300 --	Of man-made fibres.	90% <i>ad val.</i>
	6202.9900 --	Of other textile materials.	90% <i>ad val.</i>
62.03	Mens' or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).		
	Suits:		
	6203.1100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6203.1200 --	Synthetic fibres.	90% <i>ad val.</i>
	6203.1900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Ensembles:	
	6203.2100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6203.2200 --	Of cotton.	90% <i>ad val.</i>
	6203.2300 --	Of synthetic fibres.	90% <i>ad val.</i>

1	2	3	4
	6203.2900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Jackets and blazers:	
	6203.3100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6203.3200 --	Of cotton.	90% <i>ad val.</i>
	6203.3300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6203.3900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Trousers, bib and brace overalls, breeches and shorts:	
	6203.4100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6203.4200 --	Of cotton.	90% <i>ad val.</i>
	6203.4300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6203.4900 --	Of other textile materials.	90% <i>ad val.</i>
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	-	Suits:	
	6204.1100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6204.1200 --	Of cotton.	90% <i>ad val.</i>
	6204.1300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6204.1900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Ensembles:	
	6204.2100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6204.2200 --	Of cotton.	90% <i>ad val.</i>
	6204.2300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6204.2900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Jackets and blazers:	
	6204.3100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6204.3200 --	Of cotton.	90% <i>ad val.</i>
	6204.3300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6204.3900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Dresses:	
	6204.4100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6204.4200 --	Of cotton.	90% <i>ad val.</i>
	6204.4300 --	Of synthetic fibres.	90% <i>ad val.</i>

1	2	3	4
	6204.4900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Skirts and divided skirts :	
	6204.5100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6204.5200 --	Of cotton.	90% <i>ad val.</i>
	6204.5300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6204.5900 -	Of other textile materials.	90% <i>ad val.</i>
	-	Trousers, bib and brace overalls; breeches and shorts :	
	6204.6100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6204.6200 --	Of cotton.	90% <i>ad val.</i>
	6204.6300 --	Of synthetic fibres.	90% <i>ad val.</i>
	6204.6900 --	Of other textile materials.	90% <i>ad val.</i>
62.05		Mens' or boys' shirts.	
	6205.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	6205.2000 -	Of cotton.	90% <i>ad val.</i>
	6205.3000 -	Of synthetic fibres.	90% <i>ad val.</i>
	6205.9000 -	Of other textile materials.	90% <i>ad val.</i>
62.06		Women's or girls' blouses, shirts and shirt-blouses.	
	6206.1000 -	Of silk or silk waste.	90% <i>ad val.</i>
	6206.2000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	6206.3000 -	Of cotton.	90% <i>ad val.</i>
	6206.4000 -	Of man-made fibres.	90% <i>ad val.</i>
	6206.9000 -	Of other textile materials.	90% <i>ad val.</i>
62.07		Mens' or boys' singlets and other vests, underpants, briefs, nightshirts pyjamas, bathrobes, dressing gowns and similar articles.	
	-	Underpants and briefs :	
	6207.1100 --	Of cotton.	90% <i>ad val.</i>
	6207.1900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Nightshirts & pyjamas :	
	6207.2100 --	Of cotton.	90% <i>ad val.</i>
	6207.2200 --	Of man-made fibres.	90% <i>ad val.</i>
	6207.2900 --	Of other textile materials.	90% <i>ad val.</i>

1	2	3	4
	-	Other:	
	6207.9100 --	Of cotton.	90% <i>ad val.</i>
	6207.9200 --	Of man-made fibres.	90% <i>ad val.</i>
	6207.9900 --	Of other textile materials.	90% <i>ad val.</i>
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	
	-	Slips and petticoats:	
	6208.1100 --	Of man-made fibres.	90% <i>ad val.</i>
	6208.1900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Nightdress and pyjamas:	
	6208.2100 --	Of cotton.	90% <i>ad val.</i>
	6208.2200 --	Of man-made fibres.	90% <i>ad val.</i>
	6208.2900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Other:	
	6208.9100 --	Of cotton.	90% <i>ad val.</i>
	6208.9200 --	Of man-made fibres.	90% <i>ad val.</i>
	6208.9900 --	Of other textile materials.	90% <i>ad val.</i>
62.09		Babies' garments and clothing accessories.	
	6209.1000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	6209.2000 -	Of cotton.	90% <i>ad val.</i>
	6209.3000 -	Of synthetic fibres.	90% <i>ad val.</i>
	6209.9000 -	Of other textile materials.	90% <i>ad val.</i>
62.10		Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	
	6210.1000 -	Of fabrics of heading No. 56.02 or 56.03.	90% <i>ad val.</i>
	6210.2000 -	Other garments, of the type described in sub-headings 6201.1100 to 6201.1900.	90% <i>ad val.</i>
	6210.3000 -	Other garments, of the type described in sub-heading 6202.1900.	90% <i>ad val.</i>
	6210.4000 -	Other men's or boys' garments.	90% <i>ad val.</i>
	6210.5000 -	Other women's or girls' garments.	90% <i>ad val.</i>
62.11		Track suits, ski suits and swimwear, other garments.	
	-	Swimwear:	
	6211.1100 --	Men's or boys'.	90% <i>ad val.</i>

1	2	3	4
	6211.1200 --	Women's or girls'.	90% <i>ad val.</i>
	6211.2000 -	Ski suits.	90% <i>ad val.</i>
	-	Other garments, men's or boys'.	
	6211.3100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6211.3200 --	Of cotton.	90% <i>ad val.</i>
	6211.3300 --	Of man-made fibres.	90% <i>ad val.</i>
	6211.3900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Other garments, women's or girls'.	
	6211.4100 --	Of wool or fine animal hair.	90% <i>ad val.</i>
	6211.4200 --	Of cotton.	90% <i>ad val.</i>
	6211.4300 --	Of man-made fibres.	90% <i>ad val.</i>
	6211.4900 --	Of other textile materials.	90% <i>ad val.</i>
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
	6212.1000 -	Brassieres.	90% <i>ad val.</i>
	6212.2000 -	Girdles and panty-girdles.	90% <i>ad val.</i>
	6212.3000 -	Corselettes.	90% <i>ad val.</i>
	6212.9000 -	Other.	90% <i>ad val.</i>
62.13		Handkerchiefs.	
	6213.1000 -	Of silk or silk waste.	90% <i>ad val.</i>
	6213.2000 -	Of cotton.	90% <i>ad val.</i>
	6213.9000 -	Of other textile materials.	90% <i>ad val.</i>
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.1000 -	Of silk or silk waste.	90% <i>ad val.</i>
	6214.2000 -	Of wool or fine animal hair.	90% <i>ad val.</i>
	6214.3000 -	Of synthetic fibres.	90% <i>ad val.</i>
	6214.4000 -	Of artificial fibres.	90% <i>ad val.</i>
	6214.9000 -	Of other textile materials.	90% <i>ad val.</i>
62.15		Ties, bow ties and cravats.	
	6215.1000 -	Of silk or silk waste.	90% <i>ad val.</i>
	6215.2000 -	Of man-made fibres.	90% <i>ad val.</i>
	6215.9000 -	Of other textile materials.	90% <i>ad val.</i>

1	2	3	4
62.16	6216.0000	Gloves, mittens and mitts.	90% <i>ad val.</i>
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	
		Accessories:	
	6217.1010 ---	Shoulder or other pads.	90% <i>ad val.</i>
	6217.1090 ---	Other.	90% <i>ad val.</i>
	6217.9000 -	Parts.	90% <i>ad val.</i>
		(1) OTHER MADE UP TEXTILE ARTICLES	
63.01		Blankets and travelling rugs.	
	6301.1000 -	Electric blankets.	90% <i>ad val.</i>
	6301.2000 -	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.	90% <i>ad val.</i>
	6301.3000 -	Blankets (other than electric blankets) and travelling rugs, of cotton.	90% <i>ad val.</i>
	6301.4000 -	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	90% <i>ad val.</i>
	6301.9000 -	Other blankets and travelling rugs.	90% <i>ad val.</i>
63.02		Bed linen, table linen, toilet linen and kitchen linen.	
	6302.1000 -	Bed linen, knitted or crocheted.	90% <i>ad val.</i>
	-	Other bed linen, printed:	
	6302.2100 --	Of cotton.	90% <i>ad val.</i>
	6302.2200 --	Of man-made fibres.	90% <i>ad val.</i>
	6302.2900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Other bed linen:	
	6302.3100 --	Of cotton.	90% <i>ad val.</i>
	6302.3200 --	Of man-made fibres.	90% <i>ad val.</i>
	6302.3900 --	Of other textile materials.	90% <i>ad val.</i>
	6302.4000 -	Table linen, knitted or crocheted.	90% <i>ad val.</i>
	-	Other table linen:	
	6302.5100 --	Of cotton.	90% <i>ad val.</i>
	6302.5200 --	Of flax.	90% <i>ad val.</i>
	6302.5300 --	Of man-made fibres.	90% <i>ad val.</i>
	6302.5900 --	Of other textile materials.	90% <i>ad val.</i>

1	2	3	4
	6302.0000 -	Towel linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton.	90% <i>ad val.</i>
		Other:	
	6302.9100 --	Of cotton.	90% <i>ad val.</i>
	6302.9200 --	Of flax.	90% <i>ad val.</i>
	6302.9300 --	Of man-made fibres.	90% <i>ad val.</i>
	6302.9900 --	Of other textile materials.	90% <i>ad val.</i>
63.03		Curtains (including drapers) and interior blinds; curtain or bed valances.	
		Knitted or crocheted:	
	6303.1100 --	Of cotton.	90% <i>ad val.</i>
	6303.1200 --	Of synthetic fibres.	90% <i>ad val.</i>
	6303.1900 --	Of other textile materials.	90% <i>ad val.</i>
		Other:	
	6303.9100 --	Of cotton.	90% <i>ad val.</i>
	6303.9200 --	Of synthetic fibres.	90% <i>ad val.</i>
	6303.9900 --	Of other textile materials.	90% <i>ad val.</i>
63.04		Other furnishing articles, excluding those of heading No. 94.04.	
		Bedspreads:	
	6304.1100 --	Knitted or crocheted.	90% <i>ad val.</i>
	6304.1900 --	Other.	90% <i>ad val.</i>
		Other:	
	6304.9100 --	Knitted or crocheted.	90% <i>ad val.</i>
	6304.9200 --	Not knitted or crocheted, of cotton.	90% <i>ad val.</i>
	6304.9300 --	Not knitted or crocheted, of synthetic fibres.	90% <i>ad val.</i>
	6304.9900 --	Not knitted or crocheted, of other textile materials.	90% <i>ad val.</i>
63.05		Sacks and bags, of a kind used for the packing of goods.	
		Of jute or of other textile bast fibres of heading No. 53.03:	
	6305.1010 ---	Of jute.	90% <i>ad val.</i>
	6305.1090 ---	Other.	90% <i>ad val.</i>
	6305.2000 -	Of cotton.	90% <i>ad val.</i>
		Of man-made textile materials:	

1	2	3	4
	6305.3100 --	Of polyethylene or polypropylene strip or the like.	90% <i>ad val.</i>
	6305.3900 --	Other.	90% <i>ad val.</i>
	6305.9000 -	Of other textile materials.	90% <i>ad val.</i>
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcrafts, camping goods.	
	-	Tarpaulins, awning and sunblinds:	
	6306.1100 --	Of cotton.	90% <i>ad val.</i>
	6306.1200 --	Of synthetic fibres.	90% <i>ad val.</i>
	6306.1900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Tents:	
	6306.2100 --	Of cotton.	90% <i>ad val.</i>
	6306.2200 --	Of synthetic fibres.	90% <i>ad val.</i>
	6306.2900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Sails:	
	6306.3100 --	Of synthetic fibres.	90% <i>ad val.</i>
	6306.3900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Pneumatic mattresses:	
	6306.4100 --	Of cotton.	90% <i>ad val.</i>
	6306.4900 --	Of other textile materials.	90% <i>ad val.</i>
	-	Other:	
	6306.9100 --	Of cotton.	90% <i>ad val.</i>
	6306.9900 --	Of other textile materials.	90% <i>ad val.</i>
63.07		Other made up articles, including dress patterns.	
	6307.1000 -	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.	90% <i>ad val.</i>
	6307.2000 -	Life-jackets and life belts.	90% <i>ad val.</i>
	6307.9000 -	Other.	90% <i>ad val.</i>
		II. SETS	
63.08	6308.0000	Sets consisting of woven fabric and yarn whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	90% <i>ad val.</i>
		III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
63.09	6309.0000	Worn clothing and other worn articles.	10% <i>ad val.</i>

1	2	3	4
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.		
6310.1000 -	Sorted		50% <i>ad val.</i>
6310.9000 -	Other.		50% <i>ad val.</i>
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.		
6401.1000 -	Footwar incorporating a protective metal toe-cap.		90% <i>ad val.</i>
-	Other footwear:		
6401.9100 --	Covering the knee.		90% <i>ad val.</i>
6401.9200 --	Covering the ankle but not covering the knee.		90% <i>ad val.</i>
6401.9900 --	Other.		90% <i>ad val.</i>
64.02	Other footwear with outer soles and uppers of rubber or plastics.		
-	Sports footwear:		
6402.1100 --	Ski-boots and cross-country ski footwear.		90% <i>ad val.</i>
6402.1900 --	Other.		90% <i>ad val.</i>
6402.2000 -	Footwear with upper straps or thongs assembled to the sole by means of plugs.		90% <i>ad val.</i>
6402.3000 -	Other footwear, incorporating a protective metal toe-cap.		90% <i>ad val.</i>
-	Other footwear:		
6402.9100 --	Covering the ankle.		90% <i>ad val.</i>
6402.9900 --	Other:		90% <i>ad val.</i>
64.03	Footwear with outer Soles of rubber, plastics, leather or composition leather and upper of leather.		
-	Sports footwear:		
6403.1100 --	Ski-boots and cross-country ski footwear.		90% <i>ad val.</i>
6403.1900 --	Other.		90% <i>ad val.</i>
6403.2000 -	Footwear with outer soles of leather, and uppers which consists of leather straps across the instep and around the big toe.		90% <i>ad val.</i>
6403.3000 -	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.		90% <i>ad val.</i>
6403.4000 -	Other footwear, incorporating a protective metal toe-cap.		90% <i>ad val.</i>

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		Other footwear with outer soles of leather:	
	6403.5100 --	Covering the ankle.	90% <i>ad val.</i>
	6403.5900 --	Other.	90% <i>ad val.</i>
		Other footwear:	
	6403.9100 --	Covering the ankle.	90% <i>ad val.</i>
	6403.9900 --	Other.	90% <i>ad val.</i>
64.04		Footwear with outer soles of rubbers, plastic, leather or composition leather and uppers of textile materials.	
		Footwear with outer soles of rubber or plastics:	
	6404.1100 --	Sports footwear; tennis shoes, basket ball shoes, gym shoes, training shoes and the like	90% <i>ad val.</i>
	6404.1900 --	Other.	90% <i>ad val.</i>
	6404.2000 -	Footwear with outer soles of leather or composition leather.	90% <i>ad val.</i>
64.05		Other footwear.	
	6405.1000 -	With uppers of leather or composition leather.	90% <i>ad val.</i>
	6405.2000 -	With uppers of textile materials.	90% <i>ad val.</i>
	6405.9000 -	Other.	90% <i>ad val.</i>
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
	6406.1000 -	Uppers and parts thereof, other than stiffeners.	90% <i>ad val.</i>
	6406.2000 -	Outer soles and heels, of rubber or plastics.	90% <i>ad val.</i>
		Other:	
	6406.9100 --	Of wood.	90% <i>ad val.</i>
	6406.9900 --	Of other materials.	90% <i>ad val.</i>
65.01	6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	90% <i>ad val.</i>
65.02	6502.0000	Hat shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	90% <i>va val.</i>
65.03	6503.0000	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.	90% <i>ad val.</i>
65.04	6504.0000	Hats and other headgear, plaited or made by assembling strips of any materials, whether or not lined or trimmed.	90% <i>ad val.</i>

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; hair-nets of any materials, whether or not lined or trimmed.	
	6505.1000 -	Hair-nets.	90% <i>ad val.</i>
	6505.9000 -	Other.	90% <i>ad val.</i>
65.06		Other headgear, whether or not lined or trimmed.	
	6506.1000 -	Safety headgear.	90% <i>ad val.</i>
	-	Other:	
	6506.9100 --	Of rubber or of plastic.	90% <i>ad val.</i>
	6506.9200 --	Of furskin.	90% <i>ad val.</i>
	6506.9900 --	Of other materials.	90% <i>ad val.</i>
65.07	6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	90% <i>ad val.</i>
66.01		Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).	
	6601.1000 -	Garden or similar umbrellas.	90% <i>ad val.</i>
	-	Other:	
	6601.9100 --	Having a telescopic shaft.	90% <i>ad val.</i>
	6601.9900 --	Other.	90% <i>ad val.</i>
66.02	6602.0000	Walking-sticks, seat-sticks, whips, riding crops and the like.	90% <i>ad val.</i>
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.	
	6603.1000 -	Handles and knobs.	60% <i>ad val.</i>
	6603.2000 -	Umbrella frames, (including frames mounted on shafts (sticks).	60% <i>ad val.</i>
	6603.9000 -	Other.	60% <i>ad val.</i>
67.01	6701.0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	90% <i>va val.</i>
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruits.	
	6702.1000 -	Of plastic.	90% <i>ad val.</i>
	6702.9000 -	Of other materials.	90% <i>ad val.</i>
67.03	6703.0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	90% <i>ad val.</i>

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67.04		Wigs, false beards, eyebrows and eye-lashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
	-	Of Synthetic textile materials:	
	6704.1100 --	Complete wigs.	90% <i>ad val.</i>
	6704.1900 --	Other.	90% <i>ad val.</i>
	6704.2000 -	Of human hair.	90% <i>ad val.</i>
	6704.9000 -	Of other materials.	90% <i>ad val.</i>
68.01	6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	50% <i>ad val.</i>
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
	6802.1000 -	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder.	90% <i>ad val.</i>
	-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	6802.2100 --	Marble, travertine and alabaster.	90% <i>ad val.</i>
	6802.2200 --	Other calcareous stone.	90% <i>ad val.</i>
	6802.2300 --	Granite.	90% <i>ad val.</i>
	6802.2900 --	Other stone.	90% <i>ad val.</i>
	-	Other:	
	6802.9100 --	Marble, travertine and alabaster.	90% <i>ad val.</i>
	6802.9200 --	Other calcareous stone.	90% <i>ad val.</i>
	6802.9300 --	Granite.	90% <i>ad val.</i>
	6802.9900 --	Other stone.	90% <i>ad val.</i>
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate.	90% <i>ad val.</i>
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	
	6804.1000 -	Millstones and grind-stones for milling grinding or pulping.	50% <i>ad val.</i>

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	-	Other millstones, grindstones, grinding wheels and the like:	
6804.2100	--	Of agglomerated synthetic or natural diamond.	90% <i>ad val.</i>
	--	Of other agglomerated abrasives or of ceramics:	
6804.2210	---	Millstones and grindstones.	50% <i>ad val.</i>
6804.2220	---	Grinding wheels and discs exceeding 60 cm in diameter.	50% <i>ad val.</i>
6804.2230	---	Heads, points and the like.	50% <i>ad val.</i>
6804.2290	---	Other.	90% <i>ad val.</i>
	--	Of natural stone:	
6804.2310	---	Millstones and grindstones.	50% <i>ad val.</i>
6804.2320	---	Grinding wheels and discs exceeding 60 cm in diameter.	50% <i>ad val.</i>
6804.2330	---	Heads, points and the like.	50% <i>ad val.</i>
6804.2390	---	Other.	90% <i>ad val.</i>
6804.3000	-	Hand sharpening or polishing stones.	90% <i>ad val.</i>
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
6805.1000	-	On a base of woven textile fabric only.	90% <i>ad val.</i>
6805.2000	-	On a base of paper or paper board only.	90% <i>ad val.</i>
6805.3000	-	On a base of other materials.	90% <i>ad val.</i>
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 No. 68.11 or 68.12 or of Chapter 69.	
6806.1000	-	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	90% <i>ad val.</i>
6806.2000	-	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof).	90% <i>ad val.</i>
6806.9000	-	Other.	90% <i>ad val.</i>
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
6807.1000	-	In rolls.	90% <i>ad val.</i>

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	6807.9000 -	Other.	90% <i>ad val.</i>
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.		
	6808.0010 ---	Tiles, blocks and similar articles.	90% <i>ad val.</i>
	6808.0090 ---	Other.	90% <i>ad val.</i>
68.09	Articles of plaster or of compositions based on plaster.		
		Boards, sheets, panels, tiles and similar articles, not ornamented:	
	6809.1100 ---	Faced or reinforced with paper or paperboard only.	90% <i>ad val.</i>
	6809.1900 --	Other.	90% <i>ad val.</i>
		Other articles:	
	6809.9010 ---	Industrial Moulds.	10% <i>ad val.</i>
	6809.9090 ---	Other.	90% <i>ad val.</i>
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
		Tiles flagstones, bricks and similar articles:	
	6810.1100 --	Building blocks, and bricks.	90% <i>ad val.</i>
	6810.1900 --	Other.	90% <i>ad val.</i>
	6810.2000 -	Pipes	90% <i>ad val.</i>
		Other articles:	
	6810.9100 --	Prefabricated structural components for building or civil engineering.	90% <i>ad val.</i>
	6810.9900 --	Other.	90% <i>ad val.</i>
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.		
	6811.1000 -	Corrugated sheets.	90% <i>ad val.</i>
	6811.2000 -	Other sheets, panels, tiles and similar articles.	90% <i>ad val.</i>
	6811.3000 -	Tubes, pipes and tube or pipe fittings.	90% <i>ad val.</i>
	6811.9000 -	Other articles.	90% <i>ad val.</i>
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets) whether or not reinforced, other than goods of heading No. 68.11 or 68.13.		
	6812.1000 -	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate.	90% <i>ad val.</i>

	3	4
	6812.2000 -	Yarn and thread. 90% <i>ad val.</i>
	6812.3000 -	Cords and string whether or not plated. 90% <i>ad val.</i>
	6812.4000 -	Woven or knitted fabric. 90% <i>ad val.</i>
	-	Clothing, clothing accessories, footwear and headgear.
	6812.5010 ---	Clothing. 90% <i>ad val.</i>
	6812.5090 ---	Other. 90% <i>ad val.</i>
	6812.6000 -	Paper, milboard and felt. 90% <i>ad val.</i>
	6812.7000 -	Compressed asbestos fibre joining, in sheets or rolls 90% <i>ad val.</i>
	6812.9000 -	Other. 90% <i>ad val.</i>
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials	
	6813.1000 -	Brake linings and pads. 70% <i>ad val.</i>
	6813.9000 -	Other. 90% <i>ad val.</i>
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
	6814.1000 -	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support. 90% <i>ad val.</i>
	6814.9000 -	Other. 90% <i>ad val.</i>
68.15	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	
	6815.1000 -	Non-electrical articles of graphite or other carbon. 90% <i>ad val.</i>
	6815.2000 -	Articles of peat. 90% <i>ad val.</i>
	-	Other articles:
	6815.9100 --	Containing magnesite, dolomite or chromite. 90% <i>ad val.</i>
	6815.9900 --	Other. 90% <i>ad val.</i>
I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS		
69.01	6901.0000 -	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripollite or diatomite) or of similar siliceous earths. 50% <i>ad val.</i>

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69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
6902.1000 -	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CuO or Cr ₂ O ₃ .	50% <i>ad val.</i>	
6902.2000 -	Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products.	50% <i>ad val.</i>	
6902.9000 -	Other.	50% <i>ad val.</i>	
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.		
6903.1000 -	Containing by weight more than 50% of graphite or other forms of carbon or of a mixture of these products.	50% <i>ad val.</i>	
6903.2000 -	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of mixture or compound of alumina and of silica (SiO ₂).	50% <i>ad val.</i>	
6903.9000 -	Other.	50% <i>ad val.</i>	
II. OTHER CERAMIC PRODUCTS			
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
6904.1000 -	Building bricks.	90% <i>ad val.</i>	
6904.9000 -	Other.	90% <i>ad val.</i>	
69.05	Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods		
6905.1000 -	Roofing tiles.	90% <i>ad val.</i>	
6905.9000 -	Other.	90% <i>ad val.</i>	
69.06	6906.0000	Ceramic pipes, conduits, guttering and pipe fittings	
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.		
6907.1000 -	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	90% <i>ad val.</i>	
6907.9000 -	Other.	90% <i>ad val.</i>	

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69.08	Glazed ceramic flags and paving health or wall tiles, glazed ceramic mosaic cubes and the like, whether or not on a backing.		
6908.1000 -	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	90% <i>ad val.</i>	
6908.9000 -	Other.	90% <i>ad val.</i>	
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture, ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.		
-	Ceramic wares for laboratory, chemical or other technical uses:		
6909.1100 --	Of porcelain or china.	50% <i>ad val.</i>	
6909.1900 --	Other.	50% <i>ad val.</i>	
6909.9000 -	Other.	50% <i>ad val.</i>	
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.		
6910.1000 -	Of porcelain or china.	90% <i>ad val.</i>	
6910.9000 -	Other.	90% <i>ad val.</i>	
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.		
6911.1000 -	Tableware and kitchenware.	90% <i>ad val.</i>	
6911.9000 -	Other.	90% <i>ad val.</i>	
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.		
6912.0010 ---	Tableware and kitchenware.	90% <i>ad val.</i>	
6912.0090 ---	Other.	90% <i>ad val.</i>	
69.13	Statuettes and other ornamental ceramic articles.		
6913.1000 -	Of porcelain china.	90% <i>ad val.</i>	
6913.9000 -	Other.	90% <i>ad val.</i>	
69.14	Other ceramic articles.		
6914.1000 -	Of porcelain or china.	90% <i>ad val.</i>	
-	Other.	90% <i>ad val.</i>	
6914.9010 ---	Radiant plates for gas heaters.	70% <i>ad val.</i>	
6914.9020 ---	Filter elements.	90% <i>ad val.</i>	

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	6914.9090 --	Other.	90% <i>ad val.</i>
70.01	7001.0000	Cullet and other waste and scrap of glass; glass in the mass.	50% <i>ad val.</i>
70.02		Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.	
	7002.1000 -	Balls.	50% <i>ad val.</i>
	7002.2000 -	Rods.	50% <i>ad val.</i>
	-	Tubes:	
	7002.3100 --	Of fused quartz or other fused silica.	50% <i>ad val.</i>
	7002.3200 --	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C.	50% <i>ad val.</i>
	7002.3900 --	Other.	50% <i>ad val.</i>
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.	
	-	Non-wired sheets:	
	7003.1100 --	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.	90% <i>ad val.</i>
	7003.1900 --	Other.	90% <i>ad val.</i>
	7003.2000 -	Wired sheets.	90% <i>ad val.</i>
	7003.3000 -	Profiles.	90% <i>ad val.</i>
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.	
	7004.1000 -	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.	90% <i>ad val.</i>
	7004.9000 -	Other glass.	90% <i>ad val.</i>
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.	
	7005.1000 -	Non-wired glass, having an absorbent or reflecting layer.	90% <i>ad val.</i>
	-	Other non-wired glass:	
	7005.2100 --	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground.	90% <i>ad val.</i>
	7005.2900 --	Other.	90% <i>ad val.</i>

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70.06	7006.0000	Glass of heading No. 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	90% <i>ad val.</i>
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
		Toughened (tempered) safety glass:	
	7007.1100 --	Of size and shape suitable for incorporation in vehicles, aircraft, space craft or vessels.	90% <i>ad val.</i>
	7007.1900 --	Other.	90% <i>ad val.</i>
		Laminated safety glass:	
	7007.2100 --	Of size and shape suitable for incorporation in vehicles, aircraft, space craft or vessels.	90% <i>ad val.</i>
	7007.2900 --	Other.	90% <i>ad val.</i>
70.08	7008.0000	Multiple-walled insulating units of glass.	90% <i>ad val.</i>
70.09		Glass mirrors, whether or not framed including rear-view mirrors.	
	7009.1000 -	Rear-view mirrors for vehicles.	70% <i>ad val.</i>
		Other:	
	7009.9100 --	Unframed.	90% <i>ad val.</i>
	7009.9200 --	Framed.	90% <i>ad val.</i>
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods, preserving jars of glass; stoppers, lids and other closures, of glass.	
	7010.1000 -	Rampoules.	50% <i>ad val.</i>
	7010.9000 -	Other.	90% <i>ad val.</i>
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	
	7011.1000 -	For electric lighting.	90% <i>ad val.</i>
	7011.2000 -	For cathode-ray tubes.	90% <i>ad val.</i>
	7011.9000 -	Other.	90% <i>ad val.</i>
70.12	7012.0000	Glass inners for vacuum flasks or for other vacuum vessels.	90% <i>ad val.</i>
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).	
	7013.1000 -	Of glass-ceramics.	90% <i>ad val.</i>

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	-	Drinking glasses other than of glass-ceramics :	
	7013.2100 --	Of lead crystal.	90% <i>ad val.</i>
	7013.2900 --	Other.	90% <i>ad val.</i>
	-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :	
	7013.3100 --	Of lead crystal.	90% <i>ad val.</i>
	7013.3200 --	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0 degree centigrade to 300 degree centigrade.	90% <i>ad val.</i>
	7013.3900 --	Other.	90% <i>ad val.</i>
	7013.9100 --	Of lead crystal.	90% <i>ad val.</i>
	7013.9900 --	Other.	90% <i>ad val.</i>
70.14		Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	
	7014.0010 ---	Signalling glassware.	90% <i>ad val.</i>
	7014.0020 ---	Optical elements of glass.	30% <i>ad val.</i>
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked ; hollow glass spheres and their segments, for the manufacture of such glasses.	
	7015.1000 -	Glasses for corrective spectacles.	20% <i>ad val.</i>
	7015.9000 -	Other.	70% <i>ad val.</i>
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes ; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes ; leaded lights and the like ; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
	7016.1000 -	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	90% <i>ad val.</i>
	-	Other.	
	7016.9010 ---	Leaded lights and the like.	90% <i>ad val.</i>
	7016.9090 ---	Other.	90% <i>ad val.</i>
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
	7017.1000 -	Of fused quartz or other fused silica.	10% <i>ad val.</i>

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	7017.2000 -	Of other glass having a linear coefficient of expansion not exceeding 5×10^6 per Kelvin within a temperature range of 0°C to 300°C.	10% <i>ad val.</i>
	7017.9000 -	Other.	10% <i>ad val.</i>
	7018.1010 ---	Glass beads.	50% <i>ad val.</i>
	7018.1090 ---	Other.	90% <i>ad val.</i>
	7018.2000 -	Glass microspheres not exceeding 1 mm in diameter.	90% <i>ad val.</i>
	-	Other:	
	7018.9010 ---	Glass eyes.	90% <i>ad val.</i>
	7018.9090 ---	Other.	90% <i>ad val.</i>
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabric).	
	7019.1000 -	Slivers, rovings, yarn and chopped strands.	30% <i>ad val.</i>
	7019.2000 -	Woven fabrics, including narrow fabrics.	90% <i>ad val.</i>
	-	Thin sheets (voiles), webs, mats mattresses, boards and similar non woven products:	
	7019.3100 --	Mats.	50% <i>ad val.</i>
	7019.3200 --	Thin sheets (voiles).	50% <i>ad val.</i>
	7019.3900 --	Other.	50% <i>ad val.</i>
	-	Other:	
	7019.9010 ---	For machinery.	30% <i>ad val.</i>
	7019.9020 ---	For electric insulation.	30% <i>ad val.</i>
	7019.9030 ---	For welders' shield.	30% <i>ad val.</i>
	7019.9090 ---	Other.	90% <i>ad val.</i>
70.20		Other articles of glass.	
	7020.0010 ---	Articles used for industrial purposes.	90% <i>ad val.</i>
	7020.0090 ---	Other.	90% <i>ad val.</i>
		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; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.	
	7101.1000 -	Natural pearls.	90% <i>ad val.</i>
	-	Cultured pearls:	

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	7101.2100 --	Unworked.	90% <i>ad val.</i>
	7101.2200 --	Worked.	90% <i>ad val.</i>
71.02	Diamonds, whether or not worked, but not mounted or set.		
	7102.1000 -	Unsorted.	90% <i>ad val.</i>
	-	Industrial :	
	7102.2100 --	Unworked or simply sawn, cleaved or bruted.	90% <i>ad val.</i>
	7102.2900 --	Other.	90% <i>ad val.</i>
	-	Non-industrial :	
	7102.3100 --	Unworked or simply sawn, cleaved or bruted.	90% <i>ad val.</i>
	7102.3900 --	Other.	90% <i>ad val.</i>
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.		
	7103.1000 -	Unworked or simply sawn or roughly shaped.	90% <i>ad val.</i>
	-	Otherwise worked :	
	7103.9100 --	Rubies, sapphires and emeralds.	90% <i>ad val.</i>
	7103.9900 --	Other.	90% <i>ad val.</i>
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		
	7104.1000 -	Piezo-electric quartz.	90% <i>ad val.</i>
	-	Other, unworked or simply sawn or roughly shaped :	
	7104.2010 ---	Industrial diamonds.	90% <i>ad val.</i>
	7104.2020 ---	Synthetic stones.	90% <i>ad val.</i>
	7104.2090 ---	Other.	90% <i>ad val.</i>
	-	Other :	
	7104.9010 ---	Industrial diamonds.	90% <i>ad val.</i>
	7104.9020 ---	Synthetic stones.	90% <i>ad val.</i>
	7104.9090 ---	Other.	90% <i>ad val.</i>
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		
	7105.1000 -	Of diamonds.	90% <i>ad val.</i>
	7105.9000 -	Other.	90% <i>ad val.</i>

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		II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	
70.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.1000 -	Powder.	90% <i>ad val.</i>
	-	Other:	
	7106.9100 --	Unwrought.	90% <i>ad val.</i>
	--	Semi-manufactured:	
	7106.9210 ---	Silver thread and wire.	90% <i>ad val.</i>
	7106.9290 ---	Other.	90% <i>ad val.</i>
71.07	7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	90% <i>ad val.</i>
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
	-	Non-monetary:	
	7108.1100 --	Powder.	90% <i>ad val.</i>
	7108.1200 --	Other unwrought forms.	90% <i>ad val.</i>
	7108.1300 --	Other semi-manufactured forms.	90% <i>ad val.</i>
	7108.2000 -	Monetary.	90% <i>ad val.</i>
71.09	7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	90% <i>ad val.</i>
71.10		Platinum unwrought or in semi-manufactured forms, or in powder form.	
	-	Platinum:	
	7110.1100 --	Unwrought or in powder form.	90% <i>ad val.</i>
	7110.1900 --	Other.	90% <i>ad val.</i>
	-	Palladium:	
	7110.2100 --	Unwrought or in powder form.	90% <i>ad val.</i>
	7110.2900 --	Other.	90% <i>ad val.</i>
	-	Rhodium:	
	7110.3100 --	Unwrought or in powder form.	90% <i>ad val.</i>
	7110.3900 --	Other.	90% <i>ad val.</i>
	-	Iridium, osmium and ruthenium:	
	7110.4100 --	Unwrought or in powder form.	90% <i>ad val.</i>
	7110.4900 --	Other.	90% <i>ad val.</i>

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71.11	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	90% <i>ad val.</i>
71.12		Waste and scrap of precious metal or metal clad with precious metal.	
	7112.1000 -	Of gold, including metal clad with gold but excluding sweepings containing other precious metals.	90% <i>ad val.</i>
	7112.2000 -	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	90% <i>ad val.</i>
	7112.9000 -	Other.	90% <i>ad val.</i>
	III. JEWELLERY, GOLDSMITHS' AND SILVER-SMITHS' 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:	
	7113.1100 --	Of silver, whether or not plated or clad with other precious metal.	90% <i>ad val.</i>
	7113.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	90% <i>ad val.</i>
	7113.2000 -	Of base metal clad with precious metal.	90% <i>ad val.</i>
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal:	
	7114.1100 --	Of silver, whether or not plated or clad with other precious metal.	90% <i>ad val.</i>
	7114.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	90% <i>ad val.</i>
	7114.2000 -	Of base metal clad with precious metal.	90% <i>ad val.</i>
71.15		Other articles of precious metal or of metal clad with precious metal.	
	7115.1000 -	Catalysts in the form of wire cloth or grill, of platinum.	90% <i>ad val.</i>
		Other:	
	7115.9010 ---	Platinum crucibles.	90% <i>ad val.</i>
	7115.9090 ---	Other.	90% <i>ad val.</i>
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
	7116.1000 -	Of natural or cultured pearls.	90% <i>ad val.</i>

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	7116.2000 -	Of precious or semi-precious stones (natural, synthetic or reconstructed).	90% <i>ad val.</i>
71.17	Imitation Jewellery.		
		Of base metal, whether or not plated with precious metal:	
	7117.1100 -	Cuff-links and studs.	90% <i>ad val.</i>
	7117.1900 -	Other.	90% <i>ad val.</i>
	7117.9000 -	Other.	90% <i>ad val.</i>
71.18	Coin.		
	7118.1000 -	Coin (other than gold coin), not being legal tender.	90% <i>ad val.</i>
	7118.9000 -	Other.	90% <i>ad val.</i>
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM		
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.		
	7201.1000 -	Non-alloy pig iron containing by weight 0.5% or less of phosphorus.	50% <i>ad val.</i>
	7201.2000 -	Non-alloy pig iron containing by weight more than 0.5% of phosphorus.	50% <i>ad val.</i>
	7201.3000 -	Alloy pig iron.	50% <i>ad val.</i>
	7201.4000 -	Spiegeleisen.	50% <i>ad val.</i>
72.02	Ferro-alloys.		
	-	Ferro-manganese:	
	7202.1100 -	Containing by weight more than 2% of carbon.	10% <i>ad val.</i>
	7202.1900 -	Other.	10% <i>ad val.</i>
	-	Ferro-silicon:	
	7202.2100 -	Containing by weight more than 55% of silicon.	10% <i>ad val.</i>
	7202.2900 -	Other.	10% <i>ad val.</i>
	7202.3000 -	Ferro-silico-manganese.	10% <i>ad val.</i>
	-	Ferro-chromium:	
	7202.4100 -	Containing by weight more than 4% of carbon.	10% <i>ad val.</i>
	7202.4900 -	Other.	10% <i>ad val.</i>
	7202.5000 -	Ferro-silico-chromium.	10% <i>ad val.</i>
	7202.6000 -	Ferro-nickel.	10% <i>ad val.</i>
	7202.7000 -	Ferro-molybdenum.	10% <i>ad val.</i>

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	7202.8000 -	Ferro-tungsten and ferro-silico-tungsten.	10% <i>ad val.</i>
	-	Other;	
	7202.9100 --	Ferro-titanium and ferro-silico-titanium.	10% <i>ad val.</i>
	7202.9200 --	Ferro-vanadium.	10% <i>ad val.</i>
	7202.9300 --	Ferro-niobium.	10% <i>ad val.</i>
	7202.9900 --	Other.	10% <i>ad val.</i>
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	
	7203.1000 -	Ferrous products obtained by direct reduction of iron ore.	50% <i>ad val.</i>
	7203.9000 -	Other.	50% <i>ad val.</i>
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
	7204.1000 -	Waste and scrap of cast iron.	Rs. 1500 per M. Ton + 10% <i>ad val.</i>
	-	Waste and scrap of alloy steel:	
	7204.2100 --	Of stainless steel.	Rs. 1500 per M. Ton + 10% <i>ad val.</i>
	7204.2900 --	Other.	Rs. 1500 per M. Ton + 10% <i>ad val.</i>
	7204.3000 -	Waste and scrap of tinned iron or steel.	Rs. 1500 per M. Ton + 10% <i>ad val.</i>
	-	Other waste and scrap:	
	7204.4100 --	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings, and stampings, whether or not in bundles.	Rs. 1500 per M. Ton + 10% <i>ad val.</i>
	7204.4900 --	Other.	Rs. 1500 per M. Ton + 10% <i>ad val.</i>
	7204.5000 -	Remelting scrap ingots.	Rs. 1500 per M. Ton + 10% <i>ad val.</i>
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	
	7205.1000 -	Granules.	50% <i>ad val.</i>

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	7205.2100 --	Of alloy steel.	50% <i>ad val.</i>
	7205.2900 --	Other.	50% <i>ad val.</i>
	II. IRON AND NON-ALLY STEEL		
72.06	Iron and non-ally steel in ingots or other primary forms (excluding iron of heading No. 72.03).		
	7206.1000 -	Ingots.	90% <i>ad val.</i>
	7206.9000 -	Other.	90% <i>ad val.</i>
72.07	Semi-finished products of iron or non-alloy steel.		
	-	Containing by weight less than 0.25% of carbon:	
	7207.1100 --	Of rectangular (including square) cross-section, the width measuring less than twice the thickness.	50% <i>ad val.</i>
	7207.1200 --	Other, of rectangular (other than square) cross-section.	50% <i>ad val.</i>
	7207.1900 --	Other.	50% <i>ad val.</i>
	7207.2000 -	Containing by weight 0.25% or more of carbon.	50% <i>ad val.</i>
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, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
	7208.1100 --	Of a thickness exceeding 10 mm.	60% <i>ad val.</i>
	7208.1200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	60% <i>ad val.</i>
	7208.1300 --	Of a thickness of 3 mm or more but less than 4.75 mm.	60% <i>ad val.</i>
	7208.1400 --	Of a thickness of less than 3 mm.	60% <i>ad val.</i>
	-	Other, in coils, not further worked than hot-rolled:	
	7208.2100 --	Of a thickness exceeding 10 mm.	60% <i>ad val.</i>
	7208.2200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	60% <i>ad val.</i>
	7208.2300 --	Of a thickness of 3 mm or more but less than 4.75 mm.	60% <i>ad val.</i>
	7208.2400 --	Of a thickness of less than 3 mm.	60% <i>ad val.</i>

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	-	Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7208.3100	--	Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief.	60% <i>ad val.</i>
7208.3200	--	Other, of a thickness exceeding 10 mm.	60% <i>ad val.</i>
7208.3300	--	Other, of a thickness 4.75 mm or more but not exceeding 10 mm.	60% <i>ad val.</i>
7208.3400	--	Other, of a thickness of 3 mm or more but less than 4.75 mm.	60% <i>ad val.</i>
7208.3500	--	Other, of a thickness of less than 3 mm.	60% <i>ad val.</i>
	-	Other, not in coils, not further worked than hot-rolled:	
7208.4100	--	Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief.	60% <i>ad val.</i>
7208.4200	--	Other, of a thickness exceeding 10 mm.	60% <i>ad val.</i>
7208.4300	--	Other, of a thickness of 4.75 mm or more but not exceeding 10 mm.	60% <i>ad val.</i>
7208.4400	--	Other, of a thickness of 3 mm or more but less than 4.75 mm.	60% <i>ad val.</i>
7208.4500	--	Other, of a thickness of less than 3 mm.	60% <i>ad val.</i>
7208.9000	-	Other.	60% <i>ad val.</i>
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	
	-	In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7209.1100	--	Of a thickness of 3 mm or more.	60% <i>ad val.</i>
7209.1200	--	Of a thickness exceeding 1 mm but less than 3 mm.	60% <i>ad val.</i>
7209.1300	--	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	60% <i>ad val.</i>
7209.1400	--	Of a thickness of less than 0.5 mm.	60% <i>ad val.</i>
	-	Other, in coils not further worked than cold-rolled (cold-reduced):	

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	7209.2100 --	Of a thickness 3 mm or more.	60% <i>ad val.</i>
	7209.2200 --	Of a thickness exceeding 1 mm but less than 3 mm.	60% <i>ad val.</i>
	7209.2300 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	60% <i>ad val.</i>
	7209.2400 --	Of a thickness of less than 0.5 mm.	60% <i>ad val.</i>
	-	Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
	7209.3100 --	Of a thickness of 3 mm or more.	60% <i>ad val.</i>
	7209.3200 --	Of a thickness exceeding 1 mm but less than 3 mm.	60% <i>ad val.</i>
	7209.3300 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	60% <i>ad val.</i>
	7209.3400 --	Of a thickness of less than 0.5 mm.	60% <i>ad val.</i>
	-	Other, not in coils, not further worked than cold rolled (cold-reduced):	
	7209.4100 --	Of a thickness of 3 mm or more.	60% <i>ad val.</i>
	7209.4200 --	Of a thickness exceeding 1 mm but less than 3 mm.	60% <i>ad val.</i>
	7209.4300 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	60% <i>ad val.</i>
	7209.4400 --	Of a thickness of less than 0.5 mm.	60% <i>ad val.</i>
	7209.9000 -	Other.	60% <i>ad val.</i>
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:	
	7210.1100 --	Of a thickness of 0.5 mm or more.	60% <i>ad val.</i>
	7210.1200 --	Of a thickness of less than 0.5 mm.	60% <i>ad val.</i>
	7210.2000 -	Plated or coated with lead, including teme-plate.	60% <i>ad val.</i>
	-	Electrolytically plated or coated with zinc:	
	7210.3100 --	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa.	60% <i>ad val.</i>
	7210.3900 --	Other.	60% <i>ad val.</i>
	-	Otherwise plated or coated with zinc:	
	7210.4100 --	Corrugated.	60% <i>ad val.</i>

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	7210.4900 --	Other.	60% <i>ad val.</i>
	7210.5000 -	Plated or coated with chromium oxides or with chromium and chromium oxides.	60% <i>ad val.</i>
	7210.6000 -	Plated or coated with aluminium.	60% <i>ad val.</i>
	7210.7000 -	Painted, varnished or coated with plastics.	60% <i>ad val.</i>
	7210.9000 -	Other.	60% <i>ad val.</i>
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, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
	7211.1100 --	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.	60% <i>ad val.</i>
	7211.1200 --	Other, of a thickness of 4.75 mm or more.	60% <i>ad val.</i>
	7211.1900 --	Other.	60% <i>ad val.</i>
	-	Other, not further worked than hot-rolled:	
	7211.2100 --	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.	60% <i>ad val.</i>
	7211.2200 --	Other, of a thickness of 4.75 mm or more.	60% <i>ad val.</i>
	7211.2900 --	Other.	60% <i>ad val.</i>
	7211.3000 -	Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa.	60% <i>ad val.</i>
	-	Other, not further worked than cold-rolled (cold-reduced):	
	7211.4100 --	Containing by weight less than 0.25% of carbon.	60% <i>ad val.</i>
	7211.4900 --	Other.	60% <i>ad val.</i>
	7211.9000 -	Other.	60% <i>ad val.</i>
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		
	7212.1000 -	Plated or coated with tin.	60% <i>ad val.</i>
	-	Electrolytically plated or coated with zinc:	
	7212.2100 --	Of steel of a thickness of less than 3 mm and having minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa.	60% <i>ad val.</i>

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		Other.	60% <i>ad val.</i>
72.12	7212.3000 -	Otherwise plated or coated with zinc.	60% <i>ad val.</i>
	7212.4000 -	Painted, varnished or coated with plastics.	60% <i>ad val.</i>
	7212.5000 -	Otherwise plated or coated.	60% <i>ad val.</i>
	7212.6000 -	Clad.	60% <i>ad val.</i>
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
	7213.1000 -	Containing indentations, ribs, grooves or other deformations produced during the rolling process.	60% <i>ad val.</i>
	7213.2000 -	Of free-cutting steel.	60% <i>ad val.</i>
	-	Other, containing by weight less than 0.25% of carbon:	
	7213.3100 --	Of circular cross-section measuring less than 14 mm diameter.	60% <i>ad val.</i>
	7213.3900 --	Other.	60% <i>ad val.</i>
	-	Other, containing by weight 0.25% or more but less than 0.6% of carbon:	
	7213.4100 --	Of circular cross-section measuring less than 14 mm in diameter.	60% <i>ad val.</i>
	7213.4900 --	Other.	60% <i>ad val.</i>
	7213.5000 -	Other, containing by weight 0.6% or more of carbon.	60% <i>ad val.</i>
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot drawn or hot-extruded, but including those twisted after rolling.		
	7214.1000 -	Forged.	60% <i>ad val.</i>
	7214.2000 -	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling.	60% <i>ad val.</i>
	7214.3000 -	Of free cutting steel.	60% <i>ad val.</i>
	7214.4000 -	Other, containing by weight less than 0.25% of carbon.	60% <i>ad val.</i>
	7214.5000 -	Other, containing by weight 0.25% or more but less than 0.6% of carbon.	60% <i>ad val.</i>
	7214.6000 -	Other, containing by weight 0.6% or more of carbon.	60% <i>ad val.</i>
72.15	Other bars and rods of iron or non-alloy steel.		
	7215.1000 -	Of free-cutting steel, not further worked than cold-formed or cold-finished.	60% <i>ad val.</i>

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	7215.2000 -	Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon.	60% <i>ad val.</i>
	7215.3000 -	Other, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon.	60% <i>ad val.</i>
	7215.4000 -	Other, not further worked than cold formed or cold-finished, containing by weight 0.6% or more of carbon.	60% <i>ad val.</i>
	7215.9000 -	Other.	60% <i>ad val.</i>
72.16	Angles, shapes and sections of iron or non-alloy steel.		
	7216.1000 -	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.	90% <i>ad val.</i>
	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.	
	7216.2100 --	L sections.	90% <i>ad val.</i>
	7216.2200 --	T sections.	90% <i>ad val.</i>
	-	U, I or H sections not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more.	
	7216.3100 --	U sections.	90% <i>ad val.</i>
	7216.3200 --	I sections.	90% <i>ad val.</i>
	7216.3300 --	H sections.	90% <i>ad val.</i>
	7216.4000 -	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	90% <i>ad val.</i>
	7216.5000 -	Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded.	90% <i>ad val.</i>
	7216.6000 -	Angles, shapes and sections, not further worked than cold-formed or cold-finished.	90% <i>ad val.</i>
	7216.9000 -	Other.	90% <i>ad val.</i>
72.17	Wire of iron or non-alloy steel.		
	-	Containing by weight less than 0.25% of carbon:	
	7217.1100 --	Not plated or coated, whether or not polished.	90% <i>ad val.</i>
	7217.1200 --	Plated or coated with zinc.	90% <i>ad val.</i>
	7217.1300 --	Plated or coated with other base metal.	90% <i>ad val.</i>
	7217.1900 --	Other.	90% <i>ad val.</i>

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	-	Containing by weight 0.25% or more but less than 0.6% carbon:	
7217.2100 --	Not plated or coated, whether or not polished.	90% <i>ad val.</i>	
7217.2200 --	Plated or coated with zinc.	90% <i>ad val.</i>	
7217.2300 --	Plated or coated with other base metals.	90% <i>ad val.</i>	
7217.2900 --	Other.	90% <i>ad val.</i>	
	-	Containing by weight 0.6% or more of carbon:	
7217.3100 --	Not plated or coated, whether or not polished.	90% <i>ad val.</i>	
7217.3200 --	Plated or coated with zinc.	90% <i>ad val.</i>	
7217.3300 --	Plated or coated with other base metals.	90% <i>ad val.</i>	
7217.3900 --	Other.	90% <i>ad val.</i>	
	III. STAINLESS STEEL		
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.		
7218.1000 -	Ingots and other primary forms.	50% <i>ad val.</i>	
7218.9000 -	Other.	50% <i>ad val.</i>	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.		
	-	Not further worked than hot-rolled in coils:	
7219.1100 --	Of a thickness exceeding 10 mm.	60% <i>ad val.</i>	
7219.1200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	60% <i>ad val.</i>	
7219.1300 --	Of a thickness of 3 mm or more but less than 4.75 mm.	60% <i>ad val.</i>	
7219.1400 --	Of a thickness of less than 3 mm.	60% <i>ad val.</i>	
	-	Not further worked than hot-rolled, not in coils:	
7219.2100 --	Of a thickness exceeding 10 mm.	60% <i>ad val.</i>	
7219.2200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	60% <i>ad val.</i>	
7219.2300 --	Of a thickness of 3 mm or more but less than 4.75 mm.	60% <i>ad val.</i>	
7219.2400 --	Of a thickness of less than 3 mm.	60% <i>ad val.</i>	
	-	Not further worked than cold-rolled (Cold-reduced):	
7219.3100 --	Of a thickness of 4.75 mm or more.	60% <i>ad val.</i>	
7219.3200 --	Of a thickness of 3 mm or more but less than 4.75 mm.	60% <i>ad val.</i>	

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	7219.3300 - -	Of a thickness exceeding 1 mm but less than 3 mm.	60% <i>ad val.</i>
	7219.3400 - -	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	60% <i>ad val.</i>
	7219.3500 - -	Of a thickness of less than 0.5 mm.	60% <i>ad val.</i>
	7219.9000 -	Other.	60% <i>ad val.</i>
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.		
	-	Not further worked than hot-rolled:	
	7220.1100 - -	Of a thickness of 4.75 mm or more.	60% <i>ad val.</i>
	7220.1200 - -	Of a thickness of less than 4.75 mm.	50% <i>ad val.</i>
	7220.2000 -	Not further worked than cold-rolled (cold-reduced).	50% <i>ad val.</i>
	7220.9000 -	Other	60% <i>ad val.</i>
72.21	7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	90% <i>ad val.</i>
72.22	Other bars and rods of stainless steel, angles, shapes and sections of stainless steel.		
	7222.1000 -	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded.	90% <i>ad val.</i>
	7222.2000 -	Bars and rods, not further worked than cold-formed or cold-finished.	90% <i>ad val.</i>
	7222.3000 -	Other bars and rods.	90% <i>ad val.</i>
	7222.4000 -	Angles, shapes and sections.	90% <i>ad val.</i>
72.23	7223.0000	Wire of stainless steel.	90% <i>ad val.</i>
	IV. OTHER ALLOY STEEL, HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL		
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.		
	7224.1000 -	Ingots and other primary forms.	50% <i>ad val.</i>
	7224.9000 -	Other.	50% <i>ad val.</i>
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		
	7225.1000 -	Of silicon-electrical steel.	60% <i>ad val.</i>
	7225.2000 -	Of high speed steel.	60% <i>ad val.</i>
	7225.3000 -	Others not further worked than hot-rolled, in coils.	60% <i>ad val.</i>
	7225.4000 -	Others not further worked than hot-rolled, not in coils.	60% <i>ad val.</i>

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	7225.5000 -	Others not further worked than cold-rolled (cold-reduced).	60% <i>ad val.</i>
	7225.9000 -	Other.	60% <i>ad val.</i>
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.		
	7226.1000 -	Of silicon-electrical steel.	60% <i>ad val.</i>
	7226.2000 -	Of high speed steel.	60% <i>ad val.</i>
	-	Other:	
	7226.9100 -	Not further worked than hot-rolled.	60% <i>ad val.</i>
	7226.9200 -	Not further worked than cold-rolled (cold-reduced).	60% <i>ad val.</i>
	7226.9900 -	Other.	50% <i>ad val.</i>
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.		
	7227.1000 -	Of high speed steel.	90% <i>ad val.</i>
	7227.2000 -	Of silico-manganese steel.	90% <i>ad val.</i>
	7227.9000 -	Other.	90% <i>ad val.</i>
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		
	7228.1000 -	Bars and rods, of high speed steel.	90% <i>ad val.</i>
	7228.2000 -	Bars and rods, of silico-manganese steel.	90% <i>ad val.</i>
	7228.3000 -	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded.	90% <i>ad val.</i>
	7228.4000 -	Other bars and rods, not further worked than forged.	90% <i>ad val.</i>
	7228.5000 -	Other bars and rods not further worked than cold-formed or cold-finished.	90% <i>ad val.</i>
	7228.6000 -	Other bars and rods.	90% <i>ad val.</i>
	7228.7000 -	Angles, shapes and sections.	90% <i>ad val.</i>
	7228.8000 -	Hollow drill bars and rods.	90% <i>ad val.</i>
72.29	Wire of other alloy steel.		
	7229.1000 -	Of high speed steel.	90% <i>ad val.</i>
	7229.2000 -	Of silico-manganese steel.	90% <i>ad val.</i>
	7229.9000 -	Other.	90% <i>ad val.</i>

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73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.		
	7301.1000 -	Sheet piling.	90% <i>ad val.</i>
	7301.2000 -	Angles, shapes and sections.	90% <i>ad val.</i>
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 materials specialized for jointing or fixing rails.		
	7302.1000 -	Rails.	50% <i>ad val.</i>
	7302.2000 -	Sleepers (cross-ties).	50% <i>ad val.</i>
	7302.3000 -	Switch blades, crossing frogs, point rods and other crossing pieces.	50% <i>ad val.</i>
	7302.4000 -	Fish-plates and sole plates.	50% <i>ad val.</i>
	7302.9000 -	Other.	50% <i>ad val.</i>
73.03	7303.0000	Tubes, pipes and hollow profiles, of cast iron.	90% <i>ad val.</i>
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		
	7304.1000 -	Line pipe of a kind used for oil or gas pipelines.	90% <i>ad val.</i>
	7304.2000 -	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas.	90% <i>ad val.</i>
	-	Other, of circular cross-section, of iron or non-alloy steel:	
	7304.3100 --	Cold-drawn or cold-rolled (cold-reduced).	90% <i>ad val.</i>
	7304.3900 --	Other.	90% <i>ad val.</i>
	-	Other, of circular cross-section, of stainless steel:	
	7304.4100 --	Cold-drawn or cold-rolled (cold-reduced).	90% <i>ad val.</i>
	7304.4900 --	Other.	90% <i>ad val.</i>
	-	Other, of circular cross-section of other alloy steel:	
	7304.5100 --	Cold-drawn or cold-rolled (cold-reduced).	90% <i>ad val.</i>
	7304.5900 --	Other.	90% <i>ad val.</i>
	7304.9000 -	Other.	90% <i>ad val.</i>
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular		

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	cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.		
	-	Line pipe of a kind used for oil or gas pipelines:	
	7305.1100 --	Longitudinally sub-merged arc welded.	90% <i>ad val.</i>
	7305.1200 --	Other, longitudinally welded.	90% <i>ad val.</i>
	7305.1900 --	Other.	90% <i>ad val.</i>
	7305.2000 -	Casing of a kind used in drilling for oil or gas.	90% <i>ad val.</i>
	-	Other, welded:	
	7305.3100 --	Longitudinally welded.	90% <i>ad val.</i>
	7305.3900 --	Other.	90% <i>ad val.</i>
	7305.9000 -	Other.	90% <i>ad val.</i>
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		
	7306.1000 -	Line pipe of a kind used for oil or gas pipelines.	90% <i>ad val.</i>
	7306.2000 -	Casing and tubing of a kind used in drilling for oil or gas.	90% <i>ad val.</i>
	7306.3000 -	Other, welded, of circular cross-section, of iron or non-alloy steel.	90% <i>ad val.</i>
	7306.4000 -	Other, welded, of circular cross-section, of other alloy steel.	90% <i>ad val.</i>
	7306.5000 -	Other, welded, of circular cross-section, of stainless steel.	90% <i>ad val.</i>
	7306.6000 -	Other, welded, of non-circular cross-section.	90% <i>ad val.</i>
	7306.9000 -	Other.	90% <i>ad val.</i>
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.		
	-	Cast fittings:	
	7307.1100 --	Of non-malleable cast iron.	90% <i>ad val.</i>
	7307.1900 --	Other.	90% <i>ad val.</i>
	-	Other, of stainless steel:	
	7307.2100 --	Flanges.	90% <i>ad val.</i>
	7307.2200 --	Threaded elbows, bends and sleeves.	90% <i>ad val.</i>
	7307.2300 --	Butt welding fittings.	90% <i>ad val.</i>
	7307.2900 --	Other.	90% <i>ad val.</i>
	-	Other:	

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	7307.9100 --	Flanges.	90% <i>ad val.</i>
	7307.9200 --	Threaded elbows, bends and sleeves.	90% <i>ad val.</i>
	7307.9300 --	But welding fittings.	90% <i>ad val.</i>
	7307.9900 --	Other.	90% <i>ad val.</i>
73.08		Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-section, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
	7308.1000 -	Bridges and bridge-sections.	90% <i>ad val.</i>
	7308.2000 -	Towers and lattice masts.	90% <i>ad val.</i>
	7308.3000 -	Doors, windows and their frames and thresholds for doors.	90% <i>ad val.</i>
	7308.4000 -	Equipment for scaffolding, shuttering, propping or pit-propping.	90% <i>ad val.</i>
	7308.9000 -	Other.	90% <i>ad val.</i>
73.09	7309.0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	90% <i>ad val.</i>
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 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7310.1000 -	Of a capacity of 50l or more.	90% <i>ad val.</i>
	-	Of a capacity of less than 50l :	
	7310.2100 --	Cans which are to be closed by soldering or crimping.	90% <i>ad val.</i>
	7310.2900 --	Other.	90% <i>ad val.</i>
73.11	7311.0000	Containers for compressed or liquefied gas or iron of steel.	90% <i>ad val.</i>
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
	7312.1000 -	Stranded wire, ropes and cables.	90% <i>ad val.</i>
	7312.9000 -	Other.	90% <i>ad val.</i>
73.13.	7313.0000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	90% <i>ad val.</i>

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		Of iron or steel wire, expanded metal or iron or steel.	
		Woven products:	
	7314.1100 --	Of stainless steel.	90% <i>ad val.</i>
	7314.1900 --	Other.	90% <i>ad val.</i>
	7314.2000 -	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-section dimension of 3 mm or more and having a mesh size of 100 cm ² or more.	90% <i>ad val.</i>
	7314.3000 -	Other grill, netting and fencing, welded at the intersection.	90% <i>ad val.</i>
		Other grill, netting and fencing:	
	7314.4100 --	Plated or coated with zinc.	90% <i>ad val.</i>
	7314.4200 --	Coated with plastics.	90% <i>ad val.</i>
	7314.4900 --	Other.	90% <i>ad val.</i>
	7314.5000 -	Expanded metal.	90% <i>ad val.</i>
73.15		Chain and parts thereof, of iron or steel.	
	-	Articulated link chain and parts thereof:	
	--	Roller chain:	
	7315.1110 ---	For cycles.	90% <i>ad val.</i>
	7315.1190 ---	Other.	90% <i>ad val.</i>
	-	Other chain:	
	7315.1210 ---	For cycles.	90% <i>ad val.</i>
	7315.1290 ---	Other.	90% <i>ad val.</i>
	7315.1900 --	Parts.	90% <i>ad val.</i>
	7315.2000 -	Skid chain.	90% <i>ad val.</i>
	-	Other chain:	
	7315.8100 --	Stud-link.	90% <i>ad val.</i>
	7315.8200 --	Others, welded link.	90% <i>ad val.</i>
	7315.8900 --	Other.	90% <i>ad val.</i>
	7315.9000 -	Other parts.	90% <i>ad val.</i>
73.16	7316.0000	Anchors, grapnels and parts thereof, of iron or steel.	90% <i>ad val.</i>
73.17	7317.0000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 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.	90% <i>ad val.</i>

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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:		
7318.1100 --	Coach screws.	90% ad val.	
7318.1200 --	Other wood screws.	90% ad val.	
7318.1300 --	Screw hooks and screw rings.	90% ad val.	
7318.1400 --	Self-tapping screws.	90% ad val.	
7318.1500 --	Other, screws and bolts, whether or not with their nuts or washers.	90% ad val.	
7318.1600 --	Nuts.	90% ad val.	
7318.1900 --	Other.	90% ad val.	
-	Non-threaded articles:		
7318.2100 --	Spring washers and other lock washers.	90% ad val.	
7318.2200 --	Other washers.	90% ad val.	
7318.2300 --	Rivets.	90% ad val.	
7318.2400 --	Cotters and cotter-pins.	90% ad val.	
7318.2900 --	Other.	90% ad val.	
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.		
7319.1000 -	Sewing, darning or embroidery needles.	90% ad val.	
7319.2000 -	Safety pins.	90% ad val.	
7319.3000 -	Other pins.	90% ad val.	
7319.9000 -	Other.	90% ad val.	
73.20	Springs and leaves for springs, of iron or steel.		
7320.1000 -	Leaf-springs and leaves therefor.	90% ad val.	
7320.2000 -	Helical springs.	90% ad val.	
7320.9000 -	Other.	90% ad val.	
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:		
7321.1100 --	For gas fuel or for both gas and other fuels.	75% ad val.	

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	7321.1200 --	For liquid fuel.	75% <i>ad val.</i>
	7321.1300 --	For solid fuel.	75% <i>ad val.</i>
	-	Other appliances:	
	7321.8100 --	For gas fuel or for both gas and other fuels.	75% <i>ad val.</i>
	7321.8200 --	For liquid fuel.	75% <i>ad val.</i>
	7321.8300 --	For solid fuel.	75% <i>ad val.</i>
	7321.9000 -	Parts.	75% <i>ad val.</i>
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.		
	-	Radiators and parts thereof:	
	7322.1100 --	Of cast iron.	90% <i>ad val.</i>
	7322.1900 --	Other.	90% <i>ad val.</i>
	7322.9000 -	Other.	90% <i>ad val.</i>
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
	7323.1000 -	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	90% <i>ad val.</i>
	-	Other:	
	7323.9100 --	Of cast iron, not enamelled.	90% <i>ad val.</i>
	7323.9200 --	Of cast iron, enamelled.	90% <i>ad val.</i>
	7323.9300 --	Of stainless steel.	90% <i>ad val.</i>
	7323.9400 --	Of iron (other than cast iron) or steel, enamelled.	90% <i>ad val.</i>
	7323.9900 --	Other.	90% <i>ad val.</i>
73.24	Sanitary ware and parts thereof, of iron or steel.		
	-	Sinks and wash basins, of stainless steel:	
	7324.1010 ---	Sinks.	90% <i>ad val.</i>
	7324.1090 ---	Other.	90% <i>ad val.</i>
	-	Baths:	
	--	Of cast iron, whether or not enamelled:	
	7324.2110 ---	Enamelled.	90% <i>ad val.</i>

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	7324.2190 ---	Other.	90% <i>ad val.</i>
	--	Other:	90% <i>ad val.</i>
	7324.2910 ---	Enamalled.	90% <i>ad val.</i>
	7324.2990 ---	Other.	90% <i>ad val.</i>
	-	Other, including parts:	
	7324.9010 ---	Enamelled iron sinks and wash basins.	90% <i>ad val.</i>
	7324.9090 ---	Other.	90% <i>ad val.</i>
73.25		Other cast articles of iron or steel.	
	7325.1000 -	Of non-malleable cast iron.	90% <i>ad val.</i>
	.	Other:	
	7325.9100 --	Grinding balls and similar articles for mills.	90% <i>ad val.</i>
	7325.9900 --	Other.	90% <i>ad val.</i>
73.26		Other articles of iron or steel.	
	-	Forged or stamped, but not further worked:	
	7326.1100 --	Grinding balls and similar articles for mills.	90% <i>ad val.</i>
	7326.1900 --	Other.	90% <i>ad val.</i>
	-	Articles of iron or steel wire:	
	7326.2010 ---	Bead wire for cycle tyres.	50% <i>ad val.</i>
	7326.2020 ---	X-ray film hangers.	90% <i>ad val.</i>
	7326.2030 ---	Milk strainers and similar articles.	50% <i>ad val.</i>
	7326.2040 ---	Cages.	90% <i>ad val.</i>
	7326.2050 ---	Steel belt lacing.	90% <i>ad val.</i>
	7326.2060 ---	Steel ball of 1 mm diameter for the manufac turing of ball point pens.	50% <i>ad val.</i>
	7326.2080 ---	Boot and Shoe protectors.	90% <i>ad val.</i>
	7326.9000 -	Other.	90% <i>ad val.</i>
74.01		Copper mattes; cement copper (precipitated copper).	
	7401.1000 -	Copper mattes.	20% <i>ad val.</i>
	7401.2000 -	Cement copper (precipitated Copper).	20% <i>ad val.</i>
74.02	7402.0000	Unrefined copper, copper anodes for electrolytic refining.	20% <i>ad val.</i>
74.03		Refined copper and copper alloys, unwrought.	
	-	Refined copper:	
	7403.1100 --	Cathodes and sections of cathodes.	20% <i>ad val.</i>

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	7403.1200 --	Wire-bars.	20% <i>ad val.</i>
	7403.1300 --	Billets.	20% <i>ad val.</i>
	7403.1900 --	Other.	20% <i>ad val.</i>
	-	Copper alloys:	
	7403.2100 --	Copper-zinc base alloys (brass).	20% <i>ad val.</i>
	7403.2200 --	Copper-tin base alloys (bronze).	20% <i>ad val.</i>
	7403.2300 --	Copper-nickel base alloys (cupro-nickel) or Copper-nickel-zinc base alloys (nickel silver).	20% <i>ad val.</i>
	7403.2900 --	Other copper alloys (other than master alloys of heading No. 74.05).	20% <i>ad val.</i>
74.04	7404.0000	Copper waste and scrap.	20% <i>ad val.</i>
74.05	7405.0000	Master alloys of copper.	20% <i>ad val.</i>
74.06		Copper powders and flakes.	
	7406.1000-	Powders of non-lamellar structure.	50% <i>ad val.</i>
	7406.2000-	Powders of lamellar structure; flakes.	50% <i>ad val.</i>
74.07		Copper bars, rods and profiles.	
	7407.1000-	Of refined copper.	30% <i>ad val.</i>
	-	Of copper alloys:	
	7407.2100-	Of copper-zinc base alloys (brass).	30% <i>ad val.</i>
	7407.2200-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	30% <i>ad val.</i>
	7407.2900-	Other.	30% <i>ad val.</i>
74.08		Copper wire.	
	-	Of refined copper:	
	7408.1100-	Of which the maximum cross-sectional dimension exceeds 6 mm.	30% <i>ad val.</i>
	7408.1900-	Other.	30% <i>ad val.</i>
	-	Of copper alloys:	
	7408.2100-	Of copper-zinc base alloys (brass).	30% <i>ad val.</i>
	7408.2200-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	30% <i>ad val.</i>
	7408.2900-	Other.	30% <i>ad val.</i>
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	
	-	Of refined copper:	

1	2	3	4
	7409.1100--	In coils.	50% <i>ad val.</i>
	7409.1900--	Other.	50% <i>ad val.</i>
	-	Of copper-zinc base alloys (brass):	
	7409.2100--	In coils.	50% <i>ad val.</i>
	7409.2900--	Other.	50% <i>ad val.</i>
	-	Of copper-tin base alloys (bronze):	
	7409.3100--	In coils.	50% <i>ad val.</i>
	7409.3900--	Other.	50% <i>ad val.</i>
	7409.4000--	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	50% <i>ad val.</i>
	7409.9000--	Of other copper alloys.	50% <i>ad val.</i>
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	
	-	Not backed:	
	7410.1100--	Of refined copper.	70% <i>ad val.</i>
	7410.1200--	Of copper alloys.	70% <i>ad val.</i>
	-	Backed:	
	7410.2100--	Of refined copper.	70% <i>ad val.</i>
	7410.2200--	Of copper alloys.	70% <i>ad val.</i>
74.11		Copper tubes and pipes.	
	7411.1000--	Of refined copper.	70% <i>ad val.</i>
	-	Of copper alloys:	
	7411.2100--	Of copper-zinc base alloys (brass).	70% <i>ad val.</i>
	7411.2200--	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver).	70% <i>ad val.</i>
	7411.2900--	Other.	70% <i>ad val.</i>
74.12		Copper tube or pipe fittings (for example, couplings elbows, sleeves).	
	-	Of refined copper:	
	7412.1010--	Chromium plated.	90% <i>ad val.</i>
	7412.1090--	Other.	90% <i>ad val.</i>
	-	Of copper alloys:	
	7412.2010--	Chromium plated.	90% <i>ad val.</i>

1	2	3	4
	7412.2090--	Other.	90% <i>ad val.</i>
74.13	7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	70% <i>ad val.</i>
74.14		Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	
	7414.1000-	Endless bands for machinery.	70% <i>ad val.</i>
	7414.9000-	Other.	70% <i>ad val.</i>
74.15		Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	
	7415.1000-	Nails and tacks, drawing pins, staples and similar articles.	70% <i>ad val.</i>
	-	Other articles, not threaded:	
	7415.2100-	Washers (including spring washers).	70% <i>ad val.</i>
	7415.2900-	Other.	70% <i>ad val.</i>
	-	Other threaded articles:	
	7415.3100-	Screws for wood.	70% <i>ad val.</i>
	7415.3200-	Other screws, bolts and nuts.	70% <i>ad val.</i>
	7415.3900-	Other.	70% <i>ad val.</i>
74.16	7416.0000	Copper springs.	90% <i>ad val.</i>
74.17	7417.0000	Cooling or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	90% <i>ad val.</i>
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; sanitaryware and parts thereof, of copper.	
	7418.1000-	Table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like.	90% <i>ad val.</i>
	7418.2000-	Sanitary ware and parts thereof.	90% <i>ad val.</i>
74.19		Other articles of copper.	
	7419.1000-	Chain and parts thereof.	90% <i>ad val.</i>
	-	Other:	
	7419.3100--	Cast, moulded, stamped or forged, but not further worked.	30% <i>ad val.</i>
	-	Other:	

1	2	3	4
	7419.9910---	Reservoirs, tanks, vats and similar containers.	90% <i>ad val.</i>
	7419.9920---	Other needles & pins.	90% <i>ad val.</i>
	7419.9930---	Pencil ferrules.	70% <i>ad val.</i>
	7419.9940---	Doors, window frames and other structural parts.	90% <i>ad val.</i>
	7419.9990---	Other.	90% <i>ad val.</i>
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
	7501.1000-	Nickel mattes.	20% <i>ad val.</i>
	7501.2000-	Nickel oxide sinters and other intermediate products of nickel metallurgy.	20% <i>ad val.</i>
75.02		Unwrought nickel.	
	7502.1000-	Nickel, not alloyed.	20% <i>ad val.</i>
	7502.2000-	Nickel alloys.	20% <i>ad val.</i>
75.03	7503.0000	Nickel waste and scrap.	20% <i>ad val.</i>
75.04	7504.0000	Nickel powders and flakes.	50% <i>ad val.</i>
75.05		Nickel bars, rods, profiles and wire.	
		Bars, rods and profiles:	
	7505.1100--	Of nickel not alloyed.	30% <i>ad val.</i>
	7505.1200--	Of nickel alloys.	30% <i>ad val.</i>
		Wire:	
	7505.2100--	Of nickel, not alloyed.	30% <i>ad val.</i>
	7505.2200--	Of nickel alloys.	30% <i>ad val.</i>
75.06		Nickel plates, sheets, strip and foil.	
	7506.1000-	Of nickel, not alloyed.	50% <i>ad val.</i>
	7506.2000-	Of nickel alloys.	50% <i>ad val.</i>
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
	7507.1100--	Of nickel, not alloyed.	70% <i>ad val.</i>
	7507.1200--	Of nickel alloys.	70% <i>ad val.</i>
	7507.2000-	Tube or pipe fittings.	70% <i>ad val.</i>
75.08		Other articles of nickel.	
	7508.0010---	Electroplating anode including those produced by electrolysis.	30% <i>ad val.</i>
	7508.0090---	Other.	90% <i>ad val.</i>

1	2	3	4
76.01	Unwrought aluminium.		
	7601.1000-	Aluminium, not alloyed.	20% <i>ad val.</i>
	7601.2000-	Aluminium alloys.	20% <i>ad val.</i>
76.02	7602.0000	Aluminium waste and scrap.	20% <i>ad val.</i>
76.03	Aluminium powders and flakes.		
	7603.1000-	Powders of non-lamellar structure.	50% <i>ad val.</i>
	7603.2000-	Powders of lamellar structure; flakes.	50% <i>ad val.</i>
76.04	Aluminium bars, rods and profiles.		
	7604.1000-	Of aluminium, not alloyed.	30% <i>ad val.</i>
	-	Of aluminium alloys:	
	7604.2100--	Hollow profiles.	30% <i>ad val.</i>
	7604.2900--	Other.	30% <i>ad val.</i>
76.05	Aluminium wire.		
	-	Of aluminium, not alloyed:	
	7605.1100--	Of which the maximum cross-sectional dimension exceeds 7 mm.	30% <i>ad val.</i>
	7605.1900--	Other.	30% <i>ad val.</i>
	-	Of aluminium alloys:	
	7605.2100--	Of which the maximum cross-sectional dimension exceeds 7 mm.	30% <i>ad val.</i>
	7605.2900--	Other.	30% <i>ad val.</i>
76.06	Aluminium plates, sheets and strip, of a (thickness exceeding 0.2 mm.		
	-	Rectangular (including square):	
	7606.1100--	Of aluminium, not alloyed.	50% <i>ad val.</i>
	7606.1200--	Of aluminium alloys.	50% <i>ad val.</i>
	-	Other:	
	7606.9100--	Of aluminium, not alloyed.	50% <i>ad val.</i>
	7606.9200--	Of aluminium alloys.	50% <i>ad val.</i>
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.		
	-	Not backed:	
	7607.1100--	Rolled but not further worked.	70% <i>ad val.</i>
	7607.1900--	Other.	90% <i>ad val.</i>

1	2	3	4
	7607.2000-	Backed.	90% <i>ad val.</i>
76.08		Aluminium tubes and pipes.	
	7608.1000-	Of aluminium, not alloyed.	70% <i>ad val.</i>
	7608.2000-	Of aluminium alloys.	70% <i>ad val.</i>
76.09	7609.0000	Aluminium tube or pipe fittings (for Example, couplings, elbows, sleeves).	90% <i>ad val.</i>
76.10		Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
	7610.1000 -	Doors, windows and their frames and thresholds for doors.	90% <i>ad val.</i>
	7610.9000 -	Other.	90% <i>ad val.</i>
76.11	7611.0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	90% <i>ad val.</i>
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7612.1000 -	Collapsible tubular containers.	90% <i>ad val.</i>
	7612.9000 -	Other.	90% <i>ad val.</i>
76.13	7613.0000	Aluminium containers for compressed or liquefied gas.	90% <i>ad val.</i>
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
	7614.1000 -	With steel core.	70% <i>ad val.</i>
	7614.9000 -	Other.	70% <i>ad val.</i>
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; sanitaryware and parts thereof, of aluminium.	
	7615.1000 -	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.	90% <i>ad val.</i>
	7615.2000 -	Sanitaryware and parts thereof.	90% <i>ad val.</i>

1	2	3	4
76.16	Other articles of aluminium.		
	7616.1000 -	Nails, tacks, staples (other than those of heading No. 83.50), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles.	90% <i>ad val.</i>
	-	Other:	
	7616.9010 ---	Castings and forgings in the rough state,	30% <i>ad val.</i>
	7616.9020 ---	Of a kind used in machinery,	90% <i>ad val.</i>
	7616.9030 ---	Round aluminium slugs.	90% <i>ad val.</i>
	7616.9040 ---	Pencil ferrules,	90% <i>ad val.</i>
	7616.9050	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire.	90% <i>ad val.</i>
	7616.9090 ---	Other	90% <i>ad val.</i>
78.01	Unwrought lead.		
	7801.1000 -	Refined lead,	20% <i>ad val.</i>
	-	Other:	
	7801.9100 --	Containing by weight antimony as the principal other element.	20% <i>ad val.</i>
	7801.9900 -	Other,	20% <i>ad val.</i>
78.02	7802.0000	Lead waste and scrap.	20% <i>ad val.</i>
78.03	7803.0000	Lead bars, rods, profiles and wire.	30% <i>ad val.</i>
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.		
	-	Plates, sheets, strip and foil:	
	--	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:	
	7804.1110 ---	Sheets and strip.	50% <i>ad val.</i>
	7804.1120 ---	Foils.	70% <i>ad val.</i>
	7804.1900 --	Other.	70% <i>ad val.</i>
	7804.2000 -	Powders and flakes	50% <i>ad val.</i>
78.05	7805.0000	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	70% <i>ad val.</i>
78.06	Other articles of lead.		
	7806.0010 ---	Containers for transport and storage,	90% <i>ad val.</i>
	7806.0090 ---	Other.	90% <i>ad val.</i>
79.01	Unwrought zinc.		
	-	Zinc, not alloyed:	

1	2	3	4
	7901.1100 --	Containing by weight 99.99% or more of zinc.	20% <i>ad val.</i>
	7901.1200 --	Containing by weight less than 99.99% of zinc.	20% <i>ad val.</i>
	7901.2000 -	Zinc alloys.	20% <i>ad val.</i>
79.02	7902.0000	Zinc waste and scrap.	20% <i>ad val.</i>
79.03		Zinc dust, powders and flakes.	
	7903.1000 -	Zinc dust.	50% <i>ad val.</i>
	7903.9000 -	Other.	50% <i>ad val.</i>
79.04	7904.0000	Zinc bars, rods, profiles and wire.	30% <i>ad val.</i>
79.05	7905.0000	Zinc plates, sheets, strip and foil.	50% <i>ad val.</i>
79.06	7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	70% <i>ad val.</i>
79.07		Other articles of zinc.	
	7907.1000 -	Gutters, roof capping, skylight frames and other fabricated building components.	90% <i>ad val.</i>
	--	Other:	
	7907.9010 ---	Zinc slugs for dry battery cell containers.	20% <i>ad val.</i>
	7907.9020 ---	Anodes.	90% <i>ad val.</i>
	7907.9090 ---	Other.	90% <i>ad val.</i>
80.01		Unwrought tin.	
	8001.1000 -	Tin, not alloyed.	20% <i>ad val.</i>
	8001.2000 -	Tin alloys.	20% <i>ad val.</i>
80.02	8002.0000	Tin waste and scrap.	20% <i>ad val.</i>
80.03	8003.0000	Tin bars, rods, profiles and wire.	30% <i>ad val.</i>
80.04	8004.0000	Tin plates, sheets and strip, of a thickness exceeding 0.2mm.	50% <i>ad val.</i>
80.05		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.	
	8005.1000 -	Foil.	70% <i>ad val.</i>
	8005.2000 -	Powders and flakers.	50% <i>ad val.</i>
80.06	8006.0000	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	70% <i>ad val.</i>
80.07		Other articles of tin.	
	8007.0010 ---	Anodes.	90% <i>ad val.</i>
	8007.0090 ---	Other.	90% <i>ad val.</i>

		4
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.	
8101.1000 -	Powders.	20% <i>ad val.</i>
-	Other:	
8101.9100 --	Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap.	20% <i>ad val.</i>
8101.9200 --	Bars and rods, other than those obtained simply by sintering profiles, plates, sheets, strip and foil.	90% <i>ad val.</i>
8101.9300 --	Wire.	90% <i>ad val.</i>
8101.9900 --	Other.	90% <i>ad val.</i>
81.02	Molybdenum and articles thereof, including waste and scrap.	
8102.1000 -	Powders.	20% <i>ad val.</i>
-	Other:	
8102.9100 --	Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap.	20% <i>ad val.</i>
8102.9200 --	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil.	90% <i>ad val.</i>
8102.9300 --	Wire.	90% <i>ad val.</i>
8102.9900 --	Other.	90% <i>ad val.</i>
81.03	Tantalum and articles thereof, including waste and scrap.	
8103.1000 -	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders.	20% <i>ad val.</i>
-	Other:	
8103.9010 ---	Wrought tantalum.	30% <i>ad val.</i>
8103.9090 ---	Other.	90% <i>ad val.</i>
81.04	Magnesium and articles thereof, including waste and scrap.	
-	Unwrought magnesium:	
8104.1100 --	Containing at least 99.8% by weight of magnesium.	20% <i>ad val.</i>
8104.1900 --	Other.	20% <i>ad val.</i>
8104.2000 -	Waste and scrap.	20% <i>ad val.</i>
8104.3000 -	Raspings, turnings and granules, graded according to size; powders.	50% <i>ad val.</i>
-	Other:	

1	2	3	4
	8104.9010 ---	Wrought bars, rods, angles, shapes and sections of magnesium, magnesium wire, wrought plates, sheets and strips of magnesium.	30% <i>ad val.</i>
	8104.9090 ---	Other.	70% <i>ad val.</i>
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
	8105.1000 -	Cobalt mattes and other intermediate products of cobalt metallurgy, unwrought cobalt; waste and scrap; powders.	20% <i>ad val.</i>
	-	Other:	
	8105.9010 ---	Wrought.	30% <i>ad val.</i>
	8105.9090 ---	Other.	90% <i>ad val.</i>
81.06		Bismuth and articles thereof, including waste and scrap.	
	8106.0010 ---	Unwrought; waste and scrap.	20% <i>ad val.</i>
	8106.0020 ---	Wrought.	30% <i>ad val.</i>
	8106.0090 ---	Other.	90% <i>ad val.</i>
81.07		Cadmium and articles thereof, including waste and scrap.	
	8107.1000 -	Unwrought cadmium; waste and scrap; powders.	20% <i>ad val.</i>
	-	Other:	
	8107.9010 ---	Wrought.	30% <i>ad val.</i>
	8107.9090 ---	Other.	90% <i>ad val.</i>
81.08		Titanium and articles thereof, including waste and scrap; powders.	
	8108.1000 -	Unwrought titanium; waste and scrap; powders.	20% <i>ad val.</i>
	8108.9010 ---	Wrought.	30% <i>ad val.</i>
	8108.9090 ---	Other.	90% <i>ad val.</i>
81.09		Zirconium and articles thereof, including waste and scrap.	
	8109.1000 -	Unwrought zirconium; waste and scrap; powders.	20% <i>ad val.</i>
	8109.9010 ---	Wrought.	30% <i>ad val.</i>
	8109.9090 ---	Other.	90% <i>ad val.</i>
81.10		Antimony and articles thereof, including waste and scrap.	
	8110.0010 ---	Unwrought, waste and scrap.	20% <i>ad val.</i>
	8110.0020 ---	Wrought.	30% <i>ad val.</i>
	8110.0090 ---	Other.	90% <i>ad val.</i>

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81.11	Manganese and articles thereof, including waste and scrap.		
	8111.0010 ---	Unwrought, waste and scrap.	20% <i>ad val.</i>
	8111.0020 ---	Wrought.	30% <i>ad val.</i>
	8111.0090 ---	Other.	90% <i>ad val.</i>
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.		
	Beryllium:		
	8112.1100 --	Unwrought; waste and scrap; powders.	20% <i>ad val.</i>
	8112.1910 ---	Wrought.	30% <i>ad val.</i>
	8112.1990 ---	Other.	90% <i>ad val.</i>
	Chromium:		
	8112.2010 ---	Unwrought; waste and scrap.	20% <i>ad val.</i>
	8112.2020 ---	Wrought.	30% <i>ad val.</i>
	8112.2090 ---	Other.	90% <i>ad val.</i>
	Germanium:		
	8112.3010 ---	Unwrought; waste and scrap.	20% <i>ad val.</i>
	8112.3020 ---	Wrought.	30% <i>ad val.</i>
	8112.3090 ---	Other.	90% <i>ad val.</i>
	Vanadium:		
	8112.4010 ---	Unwrought; waste and scrap.	20% <i>ad val.</i>
	8112.4020 ---	Wrought.	30% <i>ad val.</i>
	8112.4090 ---	Other.	90% <i>ad val.</i>
	8112.9100 --	Unwrought; waste and scrap; powders.	20% <i>ad val.</i>
	--	Other:	
	8112.9910 ---	Wrought.	30% <i>ad val.</i>
	8112.9990 ---	Other.	90% <i>ad val.</i>
81.13	Cermets and articles thereof, including waste and scrap.		
	8113.0010 ---	Unwrought; waste and scrap.	20% <i>ad val.</i>
	8113.0020 ---	Wrought.	30% <i>ad val.</i>
	8113.0090 ---	Other.	90% <i>ad val.</i>
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.		
	8201.1000 -	Spades and shovels.	90% <i>ad val.</i>

1	2	3	4
	8201.2000 -	Forks.	90% <i>ad val.</i>
	8201.3000 -	Mattocks, picks, hoes and rakes.	90% <i>ad val.</i>
	8201.4000 -	Axes, bill hooks and similar hewing tools.	90% <i>ad val.</i>
	8201.5000 -	Secateurs and similar one-handed pruners and shears (including poultry shears).	90% <i>ad val.</i>
	8201.6000 -	Hedge shears, two-handed pruning shears and similar two-handed shears.	90% <i>ad val.</i>
	8201.9000 -	Other hand tools of a kind used in agriculture, horticulture or forestry.	90% <i>ad val.</i>
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).		
	8202.1000 -	Hand saws.	90% <i>ad val.</i>
	8202.2000 -	Band saw blades.	50% <i>ad val.</i>
	-	Circular saw blades (including slitting or slotting saw blades):	
	8202.3100 -	With working part of steel.	50% <i>ad val.</i>
	8202.3200 -	With working part of other materials.	50% <i>ad val.</i>
	8202.4000 -	Chain saw blades.	50% <i>ad val.</i>
	-	Other saw blades:	
	8202.9100 -	Straight saw blades, for working metal.	90% <i>ad val.</i>
	8202.9900 -	Other.	90% <i>ad val.</i>
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.		
	8203.1000 -	Files, rasps and similar tools.	50% <i>ad val.</i>
	8203.2000 -	Pliers (including cutting pliers), pincers, tweezers and similar tools.	90% <i>ad val.</i>
	8203.3000 -	Metal cutting shears and similar tools.	90% <i>ad val.</i>
	8203.4000 -	Pipe-cutters, bolt croppers, perforating punches and similar tools.	90% <i>ad val.</i>
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:	
	8204.1100 -	Non-adjustable.	90% <i>ad val.</i>
	8204.1200 -	Adjustable.	90% <i>ad val.</i>
	8204.2000 -	Interchangeable spanner sockets, with or without handles.	90% <i>ad val.</i>

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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; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	
	8205.1000 -	Drilling, threading or tapping tools.	90% <i>ad val.</i>
	8205.2000 -	Hammers and sledge hammers.	90% <i>ad val.</i>
	8205.3000 -	Planes, chisels, gouges and similar cutting tools for working wood.	90% <i>ad val.</i>
	8205.4000 -	Screwdrivers.	90% <i>ad val.</i>
	-	Other hand tools (including glaziers' diamonds):	
	8205.5100 --	Household tools.	90% <i>ad val.</i>
	--	Other:	
	8205.5910 ---	Grease guns.	50% <i>ad val.</i>
	8205.5920 ---	Shoe lasts.	90% <i>ad val.</i>
	8205.5990 ---	Other.	90% <i>ad val.</i>
	8205.6000 -	Blow lamps.	90% <i>ad val.</i>
	8205.7000 -	Vices, clamps and the like.	90% <i>ad val.</i>
	8205.8000 -	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	90% <i>ad val.</i>
	8205.9000 -	Sets of articles of two or more of the foregoing subheadings.	90% <i>ad val.</i>
82.06	8206.0000	Tools of two or more of the heading Nos. 82.02 to 82.05, put up in sets for retail sale.	90% <i>ad val.</i>
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:	
	8207.1100 --	With working part of sintered metal carbide or cermets.	10% <i>ad val.</i>
	8207.1200 --	With working part of other material.	10% <i>ad val.</i>
	8207.2000 -	Dies for drawing or extruding metal.	10% <i>ad val.</i>
	8207.3000 -	Tools for pressing, stamping or punching.	10% <i>ad val.</i>
	8207.4000 -	Tools for tapping or threading.	10% <i>ad val.</i>
	8207.5000 -	Tools for drilling, other than for rock drilling.	90% <i>ad val.</i>
	8207.6000 -	Tools for boring or broaching.	10% <i>ad val.</i>

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	8207.7000 -	Tools for milling.	10% <i>ad val.</i>
	8207.8000 -	Tools for turning.	10% <i>ad val.</i>
	8207.9000 -	Other interchangeable tools.	10% <i>ad val.</i>
82.08		Knives and cutting blades, for machines or for mechanical appliances.	
	8208.1000 -	For metal working.	50% <i>ad val.</i>
	8208.2000 -	For wood working.	50% <i>ad val.</i>
	8208.3000 -	For kitchen appliances or for machines used by the food industry.	50% <i>ad val.</i>
	8208.4000 -	For agricultural, horticultural or forestry machines.	50% <i>ad val.</i>
	8208.9000 -	Other	50% <i>ad val.</i>
82.09	8209.0000	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	10% <i>ad val.</i>
82.10	8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	90% <i>ad val.</i>
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	
	8211.1000 -	Sets of assorted articles.	90% <i>ad val.</i>
		Other:	
	8211.9100 --	Table knives having fixed blades.	90% <i>ad val.</i>
	8211.9200 --	Other knives having fixed blades.	90% <i>ad val.</i>
	8211.9300 --	Knives having other than fixed blades.	90% <i>ad val.</i>
	8211.9400 --	Blades.	90% <i>ad val.</i>
82.12		Razors and razor blades (including razor blade blanks in strips).	
		Razors:	
	8212.1010 ---	Safety razors.	50% <i>ad val.</i>
	8212.1090 ---	Other.	90% <i>ad val.</i>
		Safety razor blades, including razor blade blanks in strips:	
	8212.2010 ---	Safety razor blades.	90% <i>ad val.</i>
	8212.2090 ---	Other.	50% <i>ad val.</i>
		Other parts:	
	8212.9010 ---	Of safety razors.	50% <i>ad val.</i>

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	8212.9090 ---	Other.	90% <i>ad val.</i>
82.13	8213.0000	Scissors, tailors' shears and similar shears, and blades therefor.	90% <i>ad val.</i>
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).	
		Paper knives, letter openers, crasing knives, pencil sharpeners and blades therefor.	
	8214.1010 ---	Pencil sharpeners and blades therefor.	90% <i>ad val.</i>
	8214.1090 ---	Other.	90% <i>ad val.</i>
	8214.2000 -	Manicure or pedicure sets and instruments (including nail files).	90% <i>ad val.</i>
		Other:	
	8214.9010 ---	Hair clippers.	90% <i>ad val.</i>
	8214.9020 ---	Nail clippers.	90% <i>ad val.</i>
	8214.9030 ---	Other articles of office cutlery.	90% <i>ad val.</i>
	8214.9090 ---	Other.	90% <i>ad val.</i>
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
	8215.1000 -	Sets of assorted articles containing at least one article plated with precious metal.	90% <i>ad val.</i>
	8215.2000 -	Other sets of assorted articles.	90% <i>ad val.</i>
		Other:	
	8215.9100 --	Plated with precious metal.	90% <i>ad val.</i>
	8215.9900 --	Other.	90% <i>ad val.</i>
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
	8301.1000 -	Padlocks.	70% <i>ad val.</i>
	8301.2000 -	Locks of a kind used for motor vehicles.	70% <i>ad val.</i>
	8301.3000 -	Locks of a kind used for furniture.	70% <i>ad val.</i>
	8301.4000 -	Other locks.	70% <i>ad val.</i>
	8301.5000 -	Clasps and frames with clasps, incorporating locks.	70% <i>ad val.</i>
	8301.6000 -	Parts.	70% <i>ad val.</i>
	8301.7000 -	Keys presented separately.	70% <i>ad val.</i>

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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.		
	8302.1000 -	Hinges.	90% <i>ad val.</i>
	8302.2000 -	Castors.	90% <i>ad val.</i>
	8302.3000 -	Other mountings, fittings and similar articles suitable for motor vehicles.	90% <i>ad val.</i>
	-	Other mountings, fittings and similar articles:	
	8302.4100 --	Suitable for buildings.	90% <i>ad val.</i>
	8302.42000 --	Other, suitable for furniture.	90% <i>ad val.</i>
	8302.4900 --	Other.	90% <i>ad val.</i>
	8302.5000 -	Hat-racks, hat-pegs, brackets and similar fixtures.	90% <i>ad val.</i>
	8302.6000 -	Automatic door closers.	90% <i>ad val.</i>
83.03	8303.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	90% <i>ad val.</i>
83.04	8304.0000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	90% <i>ad val.</i>
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.		
	8305.1000 -	Fittings for loose-leaf binders or files.	90% <i>ad val.</i>
	8305.2000 -	Staples in strips.	90% <i>ad val.</i>
	8305.9000 -	Other, including parts.	90% <i>ad val.</i>
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
	8306.1000 -	Bells, gongs and the like.	90% <i>ad val.</i>
	-	Statuettes and other ornaments:	
	8306.2100 --	Plated with precious metal.	90% <i>ad val.</i>
	8306.2900 --	Other.	90% <i>ad val.</i>
	8306.3000 -	Photograph, picture or similar frames; mirrors.	90% <i>ad val.</i>

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83.07	Flexible tubing of base metal, with or without fittings.		
	8307.1000 -	Of iron or steel.	70% <i>ad val.</i>
	8307.9000 -	Of other base metal.	70% <i>ad val.</i>
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
	8308.1000 -	Hooks, eyes and eyelets.	70% <i>ad val.</i>
	8308.2000 -	Tubular or bifurcated rivets.	70% <i>ad val.</i>
	8308.9000 -	Other, including parts.	70% <i>ad val.</i>
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
	8309.1000 -	Crown corks.	90% <i>ad val.</i>
	8309.9000 -	Other.	70% <i>ad val.</i>
83.10	8310.0000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	90% <i>ad val.</i>
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
	8311.1000 -	Coated electrodes of base metal, for electric arc-welding.	90% <i>ad val.</i>
	8311.2000 -	Cored wire of base metal, for electric arc-welding.	90% <i>ad val.</i>
	8311.3000 -	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.	90% <i>ad val.</i>
	8311.9000 -	Other, including parts.	90% <i>ad val.</i>
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
	8401.1000 -	Nuclear reactors.	30% <i>ad val.</i>
	8401.2000 -	Machinery and apparatus for isotopic separation, and parts thereof.	30% <i>ad val.</i>
	8401.3000 -	Fuel elements (cartridges), non-irradiated.	30% <i>ad val.</i>
	8401.4000 -	Parts of nuclear reactor.	30% <i>ad val.</i>

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84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
-	Steam or other vapour generating boilers:		
--	Watertube boilers with a steam production exceeding 45 t per hour.		
8402.1110 ---	Package type, upto 100 ton per hour steam and 80 kg. per square meter pressure.	30% <i>ad val.</i>	
8402.1190 ---	Other.	30% <i>ad val.</i>	
--	Watertube boilers with a steam production not exceeding 45 tons per hour.		
8402.1210 ---	Package type.	30% <i>ad val.</i>	
8402.1290 ---	Other.	30% <i>ad val.</i>	
--	Other vapour generating boilers, including hybrid boilers.		
8402.1910 ---	Package type, fix tube upto 25 ton per hour steam and 24 kg/cm ² pressure.	30% <i>ad val.</i>	
8402.1990 ---	Other.	30% <i>ad val.</i>	
--	Super-heated water boilers:		
8402.2010 ---	Package type, water tube upto 100 ton per hour steam and 80 kg/cm ² pressure.	30% <i>ad val.</i>	
8402.2020 ---	Package type, fix tube upto 25 ton per hour steam and 24 kg/cm ² pressure.	30% <i>ad val.</i>	
8402.2090 ---	Other.	30% <i>ad val.</i>	
8402.9000 -	Parts.	30% <i>ad val.</i>	
84.03	Central heating boilers other than those of heading No. 84.02.		
8403.1000 -	Boilers.	90% <i>ad val.</i>	
8403.9000 -	Parts	90% <i>ad val.</i>	
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.		
8404.1000 -	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03.	30% <i>ad val.</i>	
8404.2000 -	Condensers for steam or other vapour power units.	30% <i>ad val.</i>	
8404.9000 -	Parts.	30% <i>ad val.</i>	

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84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.		
8405.1000 -	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	30% <i>ad val.</i>	
8405.9000 -	Parts.	30% <i>ad val.</i>	
84.06	Steam turbines and other vapour turbines.		
	Turbines:	30% <i>ad val.</i>	
8406.1100 --	For marine propulsion.	30% <i>ad val.</i>	
8406.1900 --	Other.	30% <i>ad val.</i>	
8406.9000 -	Parts.	30% <i>ad val.</i>	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.		
8407.1000 -	Aircraft engines.	20% <i>ad val.</i>	
-	Marine propulsion engines:		
8407.2100 --	Outboard motors.	30% <i>ad val.</i>	
8407.2900 --	Other.	30% <i>ad val.</i>	
-	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.3100 --	Of a cylinder capacity not exceeding 50 cc.	90% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.	
8407.3200 --	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	90% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.	

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	8407.3300 --	Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc.	90% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
	8407.3400 --	Of a cylinder capacity exceeding 1,000cc.	90% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
	8407.9000 -	Other engines.	30% <i>ad val.</i>
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
	8408.1000 -	Marine propulsion engines.	30% <i>ad val.</i>
	8408.2000 -	Engines of a kind used for the propulsion of vehicles of Chapter 87.	90% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
	-	Other engines:	
	8408.9010 ---	Horizontal slow speed diesel engine not exceeding 5,000cc and high speed diesel engine not exceeding 2,000cc.	90% <i>ad val.</i>
	8408.9090 ---	Other.	30% <i>ad val.</i>
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.		
	8409.1000 -	For aircraft engines.	30% <i>ad val.</i>
	-	Other:	
	-	Suitable for use solely or principally with spark-ignition internal combustion piston engines:	
	8409.9110 ---	For engines of vehicles of Chapter 87.	70% <i>ad val.</i>
	8409.9190 ---	Other.	30% <i>ad val.</i>
	--	Other:	

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	8409.9910 ---	For engines of vehicles of Chapter 87.	70% <i>ad val.</i>
	8409.9920 ---	For engines of the sub-heading 8408.9010.	90% <i>ad val.</i>
	8409.9990 ---	Other.	30% <i>ad val.</i>
84.10	Hydraulic turbines, water wheels, and regulators therefor.		
	-	Hydraulic turbines and water wheels:	
	8410.1100 --	Of a power not exceeding 1,000 kW.	30% <i>ad val.</i>
	8410.1200 --	Of a power exceeding 1,000 kW but not exceeding 10,000 kW.	30% <i>ad val.</i>
	8410.1300 --	Of a power exceeding 10,000 kW.	30% <i>ad val.</i>
	8410.9000 -	Parts, including regulators.	30% <i>ad val.</i>
84.11	Turbo-jets, turbo-propellers and other gas turbines.		
	-	Turbo-jets:	
	8411.1100 --	Of a thrust not exceeding 25 kN.	20% <i>ad val.</i>
	8411.1200 --	Of a thrust exceeding 25 kN.	20% <i>ad val.</i>
	-	Turbo-propellers:	
	8411.2100 --	Of a power not exceeding 1,100 kW.	20% <i>ad val.</i>
	8411.2200 --	Of a power exceeding 1,100 kW.	20% <i>ad val.</i>
	-	Other gas turbines:	
	8411.8100 --	Of a power not exceeding 5,000 kW.	30% <i>ad val.</i>
	8411.8200 --	Of a power exceeding 5,000 kW.	30% <i>ad val.</i>
	-	Parts:	
	8411.9100 --	Of turbo-jets or turbo-propellers.	30% <i>ad val.</i>
	8411.9900 --	Other.	30% <i>ad val.</i>
84.12	Other engines and motors.		
	8412.1000 -	Reaction engines other than turbo-jets.	30% <i>ad val.</i>
	-	Hydraulic power engines and motors:	
	8412.2100 --	Linear acting (cylinders).	30% <i>ad val.</i>
	8412.2900 --	Other.	30% <i>ad val.</i>
	-	Pneumatic power engines and motors:	
	8412.3100 --	Linear acting (cylinders).	30% <i>ad val.</i>
	8412.3900 --	Other.	30% <i>ad val.</i>

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	-	Other:	
	8412.8010 ---	Wind engines (wind mills).	10% <i>ad val.</i>
	8412.8020 ---	Spring operated or weight operated motors.	90% <i>ad val.</i>
	8412.8090 ---	Other.	30% <i>ad val.</i>
	8412.9000 -	Parts	The Rate applicable to the machine of which they form parts.
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:	
	8413.1100 --	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages.	30% <i>ad val.</i>
	8413.1900 --	Other.	30% <i>ad val.</i>
	8413.2000 -	Hand pumps, other than those of sub-heading No. 8413.1100 or 8413.1900.	30% <i>ad val.</i>
	-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
	---	For vehicles of Chapter 87:	
	8413.3011 ----	Diesel fuel injection pumps.	30% <i>ad val.</i>
	8413.3019 ----	Other.	70% <i>ad val.</i>
	8413.3090 ---	Other.	30% <i>ad val.</i>
	8413.4000 -	Concrete pumps.	30% <i>ad val.</i>
	8413.5000 -	Other reciprocating positive displacement pumps.	30% <i>ad val.</i>
	8413.6000 -	Other rotary positive displacement pumps.	30% <i>ad val.</i>
	-	Other centrifugal pumps:	
	8413.7010 ---	Deep well vertical turbine pumps, of line shaft including submersible types, of a capacity not exceeding 4 cusecs.	90% <i>ad val.</i>
	8413.7020 ---	Other centrifugal pumps including self-priming, of suction and delivery sizes not exceeding 20.3 cm × 20.3 cm.	90% <i>ad val.</i>
	8413.7090 ---	Other.	30% <i>ad val.</i>
	-	Other pumps, liquid elevators:	
	8413.8100 --	Pumps.	30% <i>ad val.</i>
	8413.8200 --	Liquid elevators.	30% <i>ad val.</i>

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	-	Parts:	
	8413.9100 --	Of pumps.	The rate applicable to the machine of which they form parts.
	8413.9200 --	Of liquid elevators.	The rate applicable to the machine of which they form parts.
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		
	8414.1000 -	Vacuum pumps.	30% <i>ad val.</i>
	8414.2000 -	Hand or foot-operated air pumps.	90% <i>ad val.</i>
	8414.3000 -	Compressors of a kind used, in refrigerating equipment.	50% <i>ad val.</i>
	8414.4000 -	Air compressors mounted on a wheeled chassis for towing.	50% <i>ad val.</i>
	-	Fans:	
	8414.5100 --	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W.	90% <i>ad val.</i>
	8414.5900 --	Other.	50% <i>ad val.</i>
	8414.6000 -	Hoods having a maximum horizontal side not exceeding 120 cm.	90% <i>ad val.</i>
	-	Other:	
	8414.8010 ---	Compressors for motor vehicles.	50% <i>ad val.</i>
	8414.8020 ---	Industrial exhaust fans.	30% <i>ad val.</i>
	8414.8090 ---	Others.	30% <i>ad val.</i>
	8414.9000 -	Parts.	The Rate applicable to the machine of which they form parts.
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.		
	8415.1000 -	Window or wall types, self-contained.	75% <i>ad val.</i>
	-	Other:	

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	8415.8100 --	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle.	90% <i>ad val.</i>
	8415.8200 --	Other, incorporating a refrigerating unit.	90% <i>ad val.</i>
	8415.8300 --	Not incorporating a refrigerating unit.	90% <i>ad val.</i>
	8415.9000 -	Parts.	90% <i>ad val.</i>
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
	8416.1000 -	Furnace burners for liquid fuel.	30% <i>ad val.</i>
	8416.2000 -	Other furnace burners, including combination burners.	30% <i>ad val.</i>
	8416.3000 -	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	30% <i>ad val.</i>
	8416.9000 -	Parts.	30% <i>ad val.</i>
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	
	8417.1000 -	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.	30% <i>ad val.</i>
	8417.2000 -	Bakery ovens, including biscuit ovens.	30% <i>ad val.</i>
	8417.8000 -	Other.	30% <i>ad val.</i>
	8417.9000 -	Parts.	30% <i>ad val.</i>
84.18		Refrigerators, freezers, and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.	
	-	Combined refrigerator-freezers, fitted with separate external doors:	
	8418.1010 ---	Not exceeding 700 l capacity (household type).	75% <i>ad val.</i>
	8418.1090 ---	Other.	75% <i>ad val.</i>
	-	Refrigerators, household type (of a capacity not exceeding 700 litres):	
	8418.2100 --	Compression-type.	75% <i>ad val.</i>
	8418.2200 --	Absorption-type, electrical.	75% <i>ad val.</i>
	8418.2900 --	Other.	75% <i>ad val.</i>
	8418.3000 -	Freezers of the chest type, not exceeding 800 l capacity.	75% <i>ad val.</i>
	8418.4000 -	Freezers of the upright type, not exceeding 900 l capacity.	75% <i>ad val.</i>

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8418.5000 -	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture.	75% <i>ad val.</i>	
-	Other refrigerating or freezing equipment: heat pumps:		
8418.6100 --	Compression type units whose condensers are heat exchangers.	75% <i>ad val.</i>	
8418.6900 --	Other.	75% <i>ad val.</i>	
-	Parts:		
8418.9100 --	Furniture designed to receive refrigerating or freezing equipment.	75% <i>ad val.</i>	
8418.9900 --	Other.	75% <i>ad val.</i>	
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, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes, instantaneous or storage water heaters, non-electric.		
-	Instantaneous or storage water heaters, non-electric:		
8419.1100 --	Instantaneous gas water heaters.	90% <i>ad val.</i>	
8419.1900 --	Other.	90% <i>ad val.</i>	
8419.2000 -	Medical, surgical or laboratory sterilisers.	30% <i>ad val.</i>	
-	Dryers:		
8419.3100 --	For agricultural products.	10% <i>ad val.</i>	
8419.3200 --	For wood, paper pulp, paper or paperboard.	30% <i>ad val.</i>	
8419.3900 --	Other.	30% <i>ad val.</i>	
8419.4000 -	Distilling or rectifying plant.	30% <i>ad val.</i>	
8419.5000 -	Heat exchange units.	30% <i>ad val.</i>	
8419.6000 -	Machinery for liquifying air or other gases.	30% <i>ad val.</i>	
-	Other machinery, plant and equipment:		
8419.8100 --	For making hot drinks or for cooking or heating food.	30% <i>ad val.</i>	
--	Other:		
8419.8910 ---	Asphalt heating machines.	90% <i>ad val.</i>	
8419.8920 ---	Wood steaming plants.	10% <i>ad val.</i>	
8419.8990 ---	Other.	30% <i>ad val.</i>	

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	8419.9000 -	Parts.	The Rate applicable to the machine of which they form parts.
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
	8420.1000 -	Calendering or other rolling machines.	30% <i>ad val.</i>
	-	Parts:	
	8420.9100 --	Cylinders.	30% <i>ad val.</i>
	8420.9900 --	Other.	30% <i>ad val.</i>
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
	-	Centrifuges, including centrifugal dryers:	
	8421.1100 --	Cream separators.	30% <i>ad val.</i>
	--	Clothes-dryers:	
	8421.1210 ---	Requiring for their operation less than 746 watts.	90% <i>ad val.</i>
	8421.1290 ---	Other.	30% <i>ad val.</i>
	8421.1900 --	Other.	30% <i>ad val.</i>
	-	Filtering or purifying machinery and apparatus for liquids:	
	8421.2100 --	For filtering or purifying water.	30% <i>ad val.</i>
	8421.2200 --	For filtering or purifying beverages other than water.	30% <i>ad val.</i>
	--	Oil or petrol-filters for internal combustion engines:	
	8421.2310 ---	For engines of vehicles of Chapter 87.	90% <i>ad val.</i>
	8421.2390 ---	Other.	30% <i>ad val.</i>
	8421.2900 --	Other.	30% <i>ad val.</i>
	-	Filtering or purifying machinery and apparatus for gases:	
	--	Intake air filters for internal combustion engines:	
	8421.3110 ---	For engines of vehicles of Chapter 87.	90% <i>ad val.</i>
	8421.3190 ---	Other.	30% <i>ad val.</i>
	8421.3900 --	Other.	30% <i>ad val.</i>
	-	Parts:	

1	2	3	4
	8421.9100 --	Of centrifuges, including centrifugal dryers.	The Rate applicable to the machine of which they form parts.
	8421.9900 --	Other.	The Rate applicable to the machine of which they form parts.
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.	
	-	Dish washing machines:	
	8422.1100 --	Of the household type.	90% <i>ad val.</i>
	8422.1900 --	Other.	30% <i>ad val.</i>
	-	Machinery for cleaning or drying bottles or other containers:	
	8422.2010 ---	For beverages.	90% <i>ad val.</i>
	8422.2090 ---	Other.	30% <i>ad val.</i>
	-	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages:	
	8422.3010 ---	For beverages.	90% <i>ad val.</i>
	8422.3090 ---	Other.	30% <i>ad val.</i>
	8422.4000 -	Other packing or wrapping machinery.	30% <i>ad val.</i>
	8422.9000 -	Parts.	The Rate applicable to the machine of which they form parts.
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	
	8423.1000 -	Personal weighing machines, including baby scales, household scales.	90% <i>ad val.</i>
	8423.2000 -	Scales for continuous weighing of goods on conveyors.	30% <i>ad val.</i>
	8423.3000 -	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	30% <i>ad val.</i>

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	-	Other weighing machinery:	
	8423.8100 --	Having a maximum weighing capacity not exceeding 30 kg.	90% <i>ad val.</i>
	8423.8200 --	Having a maximum weighing capacity exceeding 30 kg. but not exceeding 5,000 kg.	90% <i>ad val.</i>
	8423.8900 --	Other.	30% <i>ad val.</i>
	-	Weighing machine weights of all kinds, parts of weighing machinery:	
	8423.9010 ---	Weights.	90% <i>ad val.</i>
	8423.9090 ---	Parts of weighing machinery.	The Rate applicable to the machine of which they form parts.
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.	
	8424.1000 -	Fire extinguishers, whether or not charged.	30% <i>ad val.</i>
	8424.2000 -	Spray guns and similar appliances.	30% <i>ad val.</i>
	8424.3000 -	Steam or sand blasting machines and similar jet projecting machines.	30% <i>ad val.</i>
	-	Other appliances:	
	8424.8100 --	Agricultural or horticultural.	30% <i>ad val.</i>
	8424.8900 --	Other.	30% <i>ad val.</i>
	8424.9000 -	Parts.	30% <i>ad val.</i>
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
	-	Pulley tackle and hoists other than skip hoists or of a kind used for raising vehicles:	
	--	Powered by electric motor.	
	8425.1110 ---	Hoists.	30% <i>ad val.</i>
	8425.1190 ---	Other.	30% <i>ad val.</i>
	--	Other:	
	8425.1910 ---	Hoists.	30% <i>ad val.</i>
	8425.1990 ---	Other.	30% <i>ad val.</i>

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	8425.2000 -	Pit-head winding gear, winches specially designed for use underground.	30% <i>ad val.</i>
	-	Other winches; capstans:	
	8425.3100 --	Powered by electric motor.	30% <i>ad val.</i>
	8425.3900 --	Other.	30% <i>ad val.</i>
	-	Jacks; hoists of a kind used for raising vehicles:	
	8425.4100 --	Built-in jacking systems of a type used in garages.	30% <i>ad val.</i>
	--	Other jacks and hoists, hydraulic:	
	8425.4210 ---	Hoists.	30% <i>ad val.</i>
	8425.4290 ---	Other.	30% <i>ad val.</i>
	8425.4900 ---	Other.	30% <i>ad val.</i>
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
		Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
	--	Overhead travelling cranes on fixed support:	
	8426.1110 ---	Upto 125 metric tons.	90% <i>ad val.</i>
	8426.1190 ---	Other.	90% <i>ad val.</i>
	8426.1200 --	Mobile lifting frames on tyres and straddle carriers.	30% <i>ad val.</i>
	--	Other:	
	---	Gantry cranes.	
	8426.1911 ----	Upto 125 metric ton.	90% <i>ad val.</i>
	8426.1990 ----	Other.	90% <i>ad val.</i>
	8426.1920 ---	Bridge cranes.	90% <i>ad val.</i>
	8426.1990 ---	Other.	30% <i>ad val.</i>
	8426.2000 -	Tower Cranes.	30% <i>ad val.</i>
	8426.3000 -	Portal or pedestal jib cranes.	30% <i>ad val.</i>
	:	Other machinery, self-propelled:	
	8426.4100 --	On tyres.	30% <i>ad val.</i>
	8426.4900 --	Other.	30% <i>ad val.</i>
	-	Other machinery:	
	8426.9100 --	Designed for mounting on road vehicles.	30% <i>ad val.</i>
	8426.9900 --	Other.	30% <i>ad val.</i>

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84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.		
8427.1000 -	Self-propelled trucks powered by an electric motor.	90% <i>ad val.</i>	
-	Other self-propelled trucks:		
8427.2010 --	Fork-lift trucks.	30% <i>ad val.</i>	
8427.2090 --	Other.	90% <i>ad val.</i>	
8427.9000 -	Other trucks.	90% <i>ad val.</i>	
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalator, conveyors, teleferics).		
8428.1000 -	Lifts and skip hoists.	90% <i>ad val.</i>	
8428.2000 -	Pneumatic elevators and conveyors.	30% <i>ad val.</i>	
-	Other continuous-action elevators and conveyors, for goods or materials:		
8428.3100 --	Specially designed for underground use.	30% <i>ad val.</i>	
8428.3200 --	Other, bucket type.	30% <i>ad val.</i>	
8428.3300 --	Other, belt type.	30% <i>ad val.</i>	
8428.3900 --	Other.	30% <i>ad val.</i>	
8428.4000 -	Escalators and moving walkways.	90% <i>ad val.</i>	
8428.5000 -	Mine wagon pushers locomotive or wagon traversers, wagon trippers and similar railway wagon handling equipment.	30% <i>ad val.</i>	
8428.6000 -	Teleferics, chair-lifts, ski-draglines, traction mechanisms for funiculars.	30% <i>ad val.</i>	
8428.9000 -	Other machinery.	30% <i>ad val.</i>	
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
-	Bulldozers and angledozers:		
8429.1100 --	Track laying.	30% <i>ad val.</i>	
8429.1900 --	Other.	30% <i>ad val.</i>	
8429.2000 -	Graders and levellers.	30% <i>ad val.</i>	
8429.3000 -	Scrapers.	30% <i>ad val.</i>	
8429.4000 -	Tamping machines and road rollers.	90% <i>ad val.</i>	
-	Mechanical shovels, excavators and shovel loaders:		
8429.5100 --	Front-end shovel loaders.	30% <i>ad val.</i>	
8429.5200 --	Machinery with a 360° revolving superstructure.	30% <i>ad val.</i>	

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	8429.5900 --	Other.	30% <i>ad val.</i>
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		
	8430.1000 -	Pile-drivers and pile-extractors.	30% <i>ad val.</i>
	8430.2000 -	Snow-ploughs and snow-blowers.	30% <i>ad val.</i>
	-	Coal or rock cutters and tunnelling machinery:	
	8430.3100 --	Self-propelled.	30% <i>ad val.</i>
	8430.3900 --	Other.	30% <i>ad val.</i>
	-	Other boring or sinking machinery:	
	8430.4100 --	Self-propelled.	30% <i>ad val.</i>
	8430.4900 --	Other.	30% <i>ad val.</i>
	8430.5000 -	Other machinery, self-propelled.	30% <i>ad val.</i>
	-	Other machinery, not self-propelled:	
	8430.6100 --	Tamping or compacting machinery.	30% <i>ad val.</i>
	8430.6200 --	Scrapers.	30% <i>ad val.</i>
	8430.6900 --	Other.	30% <i>ad val.</i>
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.		
	8431.1000 -	Of machinery of heading No. 84.25.	30% <i>ad val.</i>
	8431.2000 -	Of machinery of heading No. 84.27.	70% <i>ad val.</i>
	-	Of machinery of heading No. 84.28:	
	8431.3100 --	Of lifts, skip hoists or escalators.	90% <i>ad val.</i>
	8431.3900 --	Other.	30% <i>ad val.</i>
	-	Of a machinery of heading No. 84.26, 84.29 or 84.30:	
	8431.4100 --	Buckets, shovels, grabs and grips.	30% <i>ad val.</i>
	8431.4200 --	Bulldozer or angledozer blades.	30% <i>ad val.</i>
	8431.4300 --	Parts of boring or sinking machinery of subheading No. 8430.4100 or 8430.4900.	30% <i>ad val.</i>
	-	Other.	
	8431.4910 ---	Parts of pumping machines and road rollers.	90% <i>ad val.</i>
	8431.4990 ---	Other.	30% <i>ad val.</i>

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84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
	8432.1000 -	Ploughs.	10% <i>ad val.</i>
		Harrows, scarifiers, cultivators, weeders and hoes:	
	8432.2100 --	Disc harrows.	10% <i>ad val.</i>
	8432.2900 --	Other.	10% <i>ad val.</i>
	8432.3000 -	Seeders, planters and transplanters.	10% <i>ad val.</i>
	8432.4000 -	Manure-spreaders and fertiliser distributors.	10% <i>ad val.</i>
	8432.8000 -	Other machinery.	10% <i>ad val.</i>
	8432.9000 -	Parts	10% <i>ad val.</i>
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 No. 84.37.		
		Mowers for lawns, parks or sports grounds:	
	8433.1100 --	Powered, with the cutting device rotating in a horizontal plane	10% <i>ad val.</i>
	8433.1900 --	Other	10% <i>ad val.</i>
	8433.2000 -	Other mowers, including cutter bars for tractor mounting	10% <i>ad val.</i>
	8433.3000 -	Other haymaking machinery	10% <i>ad val.</i>
	8433.4000 -	Straw or fodder balers, including pick-up balers	10% <i>ad val.</i>
		Other harvesting machinery; threshing machinery:	
	8433.5100 --	Combined harvester-threshers	10% <i>ad val.</i>
	8433.5200 --	Other threshing machinery	10% <i>ad val.</i>
	8433.5300 --	Root or rubber harvesting machines	10% <i>ad val.</i>
	8433.5900 --	Other	10% <i>ad val.</i>
	8433.6000 -	Machines for cleaning, sorting or grading egg, fruit or other agricultural produce	10% <i>ad val.</i>
	8433.9000 -	Parts	10% <i>ad val.</i>
84.34	*Milking machines and dairy machinery		
	8434.1000	Milking machines	30% <i>ad val.</i>
	8434.2000 -	Dairy machinery	30% <i>ad val.</i>
	8434.9000 -	Parts	30% <i>ad val.</i>

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84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
	8435.1000 -	Machinery	30% <i>ad val.</i>
	8435.9000 -	Parts	30% <i>ad val.</i>
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
	8436.1000 -	Machinery for preparing animal feeding stuffs	90% <i>ad val.</i>
	-	Poultry-keeping machinery, poultry incubators and brooders:	
	8436.2100 --	Poultry incubators and brooders	10% <i>ad val.</i>
	8436.2900 --	Other	10% <i>ad val.</i>
	8436.8000 -	Other machinery	10% <i>ad val.</i>
	-	Parts:	
	8436.9100 --	Of poultry-keeping machinery or poultry incubators and brooders	10% <i>ad val.</i>
	--	Other;	
	8436.9910 ---	Of sub-heading 8436.1000	90% <i>ad val.</i>
	8436.9990 ---	Other	10% <i>ad val.</i>
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.		
	8437.1000 -	Machines for cleaning sorting or grading seed, grain or dried leguminous vegetables	10% <i>ad val.</i>
	8437.8000 -	Other machinery	30% <i>ad val.</i>
	-	Parts:	
	8437.9010 ---	Of machinery falling under sub-heading No. 8437.1000	10% <i>ad val.</i>
	8437.9090 ---	Other	30% <i>ad val.</i>
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.		
	8438.1000 -	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	30% <i>ad val.</i>
	8438.2000 -	Machinery for the manufacture of confectionery, cocoa or chocolate	30% <i>ad val.</i>

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	-	Machinery for sugar manufacture:	
	8438.3010 ---	Sugar cane crushers	90% <i>ad val.</i>
	8438.3090 ---	Other	90% <i>ad val.</i>
	8438.4000 -	Brewery machinery	90% <i>ad val.</i>
	8438.5000 -	Machinery for the preparation of meat or poultry	10% <i>ad val.</i>
	8438.6000 -	Machinery for the preparation of fruits, nuts or vegetables	30% <i>ad val.</i>
	-	Other machinery:	
	8438.8010 ---	Beverage manufacturing machinery	90% <i>ad val.</i>
	8438.8090 ---	Other	30% <i>ad val.</i>
	8438.9000 -	Parts	The rate applicable to the machine of which they form parts.
84.39	-	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
	8439.1000 -	Machinery for making pulp of fibrous cellulosic material	30% <i>ad val.</i>
	8439.2000 -	Machinery for making paper or paperboard	30% <i>ad val.</i>
	8439.3000 -	Machinery for finishing paper or paperboard	30% <i>ad val.</i>
	-	Parts:	
	8439.9100 --	Of machinery for making pulp of fibrous cellulosic material	30% <i>ad val.</i>
	8439.9900 --	Other	30% <i>ad val.</i>
84.40	-	Book-binding machinery, including book-sewing machines.	
	8440.1000 -	Machinery	30% <i>ad val.</i>
	8440.9000 -	Parts	30% <i>ad val.</i>
84.41	-	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
	-	Cutting machines:	
	8441.1000 ---	For photographic prints	90% <i>ad val.</i>
	8441.1090 ---	Other	30% <i>ad val.</i>
	8441.2000 -	Machines for making bags, sacks or envelopes	30% <i>ad val.</i>
	8441.3000 -	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	30% <i>ad val.</i>
	8441.4000 -	Machines for moulding articles in paperpulp, paper or paper board	30% <i>ad val.</i>

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	8441.8000 -	Other machinery	30% <i>ad val.</i>
	8441.9000 -	Parts	The rate applicable to the machine of which they form parts
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing types, blocks, plates, cylinders or other printing components; blocks, plates, cylinders, and lithographic stones, prepared for printing purposes (for example, planed, grained or polished.)		
	8442.1000 -	Phototype-setting and composing machines	10% <i>ad val.</i>
	8442.2000 -	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	10% <i>ad val.</i>
	8442.3000 -	Other machinery, apparatus and equipment	10% <i>ad val.</i>
	8442.4000 -	Parts of the foregoing, machinery, apparatus or equipment	30% <i>ad val.</i>
	-	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
	8442.5010 ---	Printing type	30% <i>ad val.</i>
	8442.5090 ---	Other	30% <i>ad val.</i>
84.43	Printing machinery; machines for uses ancillary to printing.		
	-	Offset printing machinery:	
	8443.1100 --	Reel fed	10% <i>ad val.</i>
	8443.1200 --	Sheet fed, office type (sheet size not exceeding 22 x 36 cm)	10% <i>ad val.</i>
	8443.1900 --	Other	10% <i>ad val.</i>
	-	Letterpress printing machinery, excluding flexographic printing:	
	8443.2100 --	Reel fed	10% <i>ad val.</i>
	8443.2900 --	Other	10% <i>ad val.</i>
	8443.3000 -	Flexographic printing machinery	10% <i>ad val.</i>
	8443.4000 -	Gravure printing machinery	10% <i>ad val.</i>
	8443.5000 -	Other printing machinery	10% <i>ad val.</i>
	8443.6000 -	Machines for uses ancillary to printing	10% <i>ad val.</i>

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	8443.9000 -	Parts	30% <i>ad val.</i>
84.44	8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	30% <i>ad val.</i>
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 Nos. 84.46 or 84.47.	
		Machines for preparing textile fibres:	
	8445.1100 --	Carding machine	30% <i>ad val.</i>
	8445.1200 --	Combing machines	30% <i>ad val.</i>
	8445.1300 --	Drawing or roving machines	30% <i>ad val.</i>
	8445.1900 --	Other	30% <i>ad val.</i>
	8445.2000 -	Textile spinning machines	30% <i>ad val.</i>
	8445.3000 -	Textile doubling or twisting machines	30% <i>ad val.</i>
	8445.4000 -	Textile winding (including weft-winding) or reeling machines	30% <i>ad val.</i>
	8445.9000 -	Other	30% <i>ad val.</i>
84.46		Weaving machines (looms).	
	8446.1000 -	For weaving fabrics of a width not exceeding 30cm	30% <i>ad val.</i>
		For weaving fabrics of a width exceeding 30cm, shuttle type:	
	8446.2100 --	Power looms	30% <i>ad val.</i>
	8446.2900 --	Other	30% <i>ad val.</i>
	8446.3000 -	For weaving fabrics of a width exceeding 30 cm, shuttles type	30% <i>ad val.</i>
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery trimmings, braid or net and machines for tufting.	
		Circular Knitting machines:	
	8447.1100 --	With cylinder diameter not exceeding 165 mm	30% <i>ad val.</i>
	8447.1200 --	With cylinder diameter exceeding 165 mm	30% <i>ad val.</i>
	8447.2000 -	Flat knitting machines; stitch-bonding machines	30% <i>ad val.</i>
	8447.9000 -	Other	30% <i>ad val.</i>
84.48		Auxiliary machinery for use with machines of heading Nos. 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	

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	heading Nos. 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 Nos. 84.44, 84.45, 84.46 or 84.47:		
8448.1100 --	Dobbies and Jacquards, card reducing, copying, punching or assembling machines for use there with	30% <i>ad val.</i>	
8448.1900 --	Other	30% <i>ad val.</i>	
8448.2000 -	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	30% <i>ad val.</i>	
-	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:		
8448.3100 --	Card clothing	50% <i>ad val.</i>	
8448.3200 --	Of machines for preparing textile fibres, other than card clothig	30% <i>ad val.</i>	
--	Spindles, spindle flyers, spinning rings and ring travellers		
8448.3310 ---	Spindles	50% <i>ad val.</i>	
8448.3320 ---	Bolsters and parts of spindles	50% <i>ad val.</i>	
8448.3390 ---	Other	30% <i>ad val.</i>	
8448.3900 --	Other	30% <i>ad val.</i>	
-	Parts and accessories of weaving machines (Looms) or of their auxiliary machinery:		
8448.4100 --	Shuttles	90% <i>ad val.</i>	
8448.4200 --	Reeds for looms, healds and heald-frames	30% <i>ad val.</i>	
8448.4900 --	Other	30% <i>ad val.</i>	
-	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:		
8448.5100 --	Sinkers, needles and other articles used in forming stitches	30% <i>ad val.</i>	
8448.5900 --	Other	30% <i>ad val.</i>	
84.49	8449.0000 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	30% <i>ad val.</i>	
84.50	Household or laundry-type washing machines, including machines which both wash and dry.		
-	Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.1100 --	Fully-automatic machines	75% <i>ad val.</i>	

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	8450.1200 --	Other machines, with built in centrifugal drier	75% <i>ad val.</i>
	8450.1900 --	Other	75% <i>ad val.</i>
	8450.2000 -	Machines each of a dry linen capacity exceeding 10kg	75% <i>ad val.</i>
	8450.9000 -	Parts	75% <i>ad val.</i>
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as Linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.		
	8451.1000 -	Dry-cleaning machines	30% <i>ad val.</i>
	-	Drying machines:	
	8451.2100 --	Each of a dry linen capacity not exceeding 10 kg.	90% <i>ad val.</i>
	8451.2900 --	Other	30% <i>ad val.</i>
	8451.3000 -	Ironing machines and presses (including fusing presses)	30% <i>ad val.</i>
	8451.4000 -	Washing, bleaching or dyeing machines	30% <i>ad val.</i>
	8451.5000 -	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	30% <i>ad val.</i>
	8451.8000 -	Other machinery	30% <i>ad val.</i>
	8451.9000 -	Parts	The rate applicable to the machine of which they form parts.
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture bases and covers specially designed for sewing machines; sewing machine needles.		
	8452.1000 -	Sewing machines of the household type	90% <i>ad val.</i>
	-	Other sewing machines:	
	8452.2100 --	Automatic units	10% <i>ad val.</i>
	8452.2900 --	Other	10% <i>ad val.</i>
	8452.3000 -	Sewing machine needles	50% <i>ad val.</i>
	8452.4000 -	Furniture, bases and covers for sewing machines and parts thereof	The rate applicable to the machine of which they form parts.
	8452.9000 -	Other parts of sewing machines	50% <i>ad val.</i>

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84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
	8453.1000 -	Machinery for preparing, tanning or working hides, skins or leather	30% <i>ad val.</i>
	8453.2000 -	Machinery for making or repairing footwear	10% <i>ad val.</i>
	8453.8000 -	Other machinery	30% <i>ad val.</i>
	8453.9000 -	Parts	30% <i>ad val.</i>
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
	8454.1000 -	Converters	10% <i>ad val.</i>
	8454.2000 -	Ingot moulds and ladles	10% <i>ad val.</i>
	8454.3000 -	Casting machines	10% <i>ad val.</i>
	8454.9000 -	Parts	10% <i>ad val.</i>
84.55	Metal-rolling mills and rolls therefor.		
	8455.1000 -	Tube mills	30% <i>ad val.</i>
	-	Other rolling mills:	
	8455.2100 - -	Hot or combination hot and cold	30% <i>ad val.</i>
	8455.2200 - -	Cold	30% <i>ad val.</i>
	-	Rolls for rolling mills:	
	8455.3010 - - -	Cast iron rolls of a diameter not exceeding 91.44 Cm (36")	90% <i>ad val.</i>
	8455.3090 - - -	Other rolls	30% <i>ad val.</i>
	8455.9000	Other parts.	30% <i>ad val.</i>
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 or processes.		
	8456.1000 -	Operated by laser or other light or photon beam processes.	10% <i>ad val.</i>
	8456.2000 -	Operated by ultrasonic processes	10% <i>ad val.</i>
	8456.3000 -	Operated by electro-discharge processes	10% <i>ad val.</i>
	8456.9000 -	Other	10% <i>ad val.</i>
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		
	8457.1000 -	Machining centres	10% <i>ad val.</i>
	8457.2000 -	Unit construction machines (single station)	10% <i>ad val.</i>

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	8457.3000 -	Multi-station transfer machines	10% <i>ad val.</i>
84.58		Lathes for removing metal.	
	-	Horizontal lathes:	
	8458.1100 --	Numerically controlled	10% <i>ad val.</i>
	8458.1900 --	Other	90% <i>ad val.</i>
	-	Other lathes:	
	8458.9100 --	Numerically controlled	10% <i>ad val.</i>
	8458.9900 --	Other	90% <i>ad val.</i>
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58.	
	8459.1000 -	Way-type unit head machines	10% <i>ad val.</i>
	-	Other drilling machines:	
	8459.2100 --	Numerically controlled	10% <i>ad val.</i>
	--	Other:	
	8459.2910 ---	Pillar type machines of a drilling capacity not exceeding 1.98 Cm	90% <i>ad val.</i>
	8459.2920 ---	Upright type machines of a drilling capacity not exceeding 5.08 Cm	90% <i>ad val.</i>
	8459.2990 ---	Other	10% <i>ad val.</i>
	-	Other boring-milling machines:	
	8459.3100 --	Numerically controlled	10% <i>ad val.</i>
	8459.3900 --	Other	10% <i>ad val.</i>
	8459.4000 -	Other boring machines	10% <i>ad val.</i>
	-	Milling machines, knee type:	
	8459.5100 --	Numerically controlled	10% <i>ad val.</i>
	8459.5900 --	Other	10% <i>ad val.</i>
	-	Other milling machines:	
	8459.6100 --	Numerically controlled	10% <i>ad val.</i>
	--	Other:	
	8459.6910 ---	Milling machines of longitudinal travel not exceeding 810mm, cross travel not exceeding 310mm, vertical travel not exceeding 400 mm, table size not exceeding 1300 x 330 mm	90% <i>ad val.</i>
	8459.6990 ---	Other	10% <i>ad val.</i>

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	8459.7000 -	Other threading or tapping machines	10% <i>ad val.</i>
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	
	-	Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
	8460.1100 --	Numerically controlled	10% <i>ad val.</i>
	8460.1900 --	Other	10% <i>ad val.</i>
	-	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
	8460.2100 --	Numerically controlled	10% <i>ad val.</i>
	8460.2900 --	Other	10% <i>ad val.</i>
	-	Sharpening (tool or cutter grinding) machines:	
	8460.3100 --	Numerically controlled.	10% <i>ad val.</i>
	8460.3900 --	Other	10% <i>ad val.</i>
	8460.4000 -	Honing or lapping machines	10% <i>ad val.</i>
	-	Other:	
	8460.9010 ---	Bench type grinding machines fitted with motors of 50 cycles exceeding 3000 r.p.m.	90% <i>ad val.</i>
	8460.9090 ---	Other	10% <i>ad val.</i>
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, sintered metal carbides or cermets, not elsewhere specified or included.	
	8461.1000 -	Planing machines	10% <i>ad val.</i>
	-	Shaping or slotting machines:	
	8461.2010 ---	Shaping machines having stroke not exceeding 45 cm	90% <i>ad val.</i>
	8461.2090 ---	Other	10% <i>ad val.</i>
	8461.3000 -	Broaching machines	10% <i>ad val.</i>
	8461.4000 -	Gear cutting gear grinding or gear finishing machines	10% <i>ad val.</i>
	-	Sawing or cutting-off machines:	
	8461.5010 ---	High speed hack-saw machines of cutting diameter not exceeding 17.5 cm or blades of length 45 cm	90% <i>ad val.</i>

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	8461.5090 ---	Other	10% <i>ad val.</i>
	8461.9000 -	Other	10% <i>ad val.</i>
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.		
	8462.1000 -	Forging or die-stamping machines (including presses) and hammers	10% <i>ad val.</i>
	-	Bending, folding, straightening or flattening machines (including presses):	
	8462.2100 --	Numerically controlled	10% <i>ad val.</i>
	8462.2900 --	Other	10% <i>ad val.</i>
	-	Shearing machines (including presses), other than combined punching and shearing machines:	
	8462.3100 --	Numerically controlled	10% <i>ad val.</i>
	8462.3900 --	Other	10% <i>ad val.</i>
	-	Punching or notching machines (including presses), including combined punching and shearing machines:	
	8462.4100 --	Numerically controlled	10% <i>ad val.</i>
	8462.4900 --	Other	10% <i>ad val.</i>
	-	Other:	
	--	Hydraulic presses:	
	8462.9110 ---	Of pressure not exceeding 60.963 metric tons	90% <i>ad val.</i>
	8462.9190 ---	Other	10% <i>ad val.</i>
	8462.9900 --	Other	10% <i>ad val.</i>
84.63	Other machine-tools for working metal, sintered metal carbides or cermet, without removing material.		
	8463.1000 -	Draw-benches for bars, tubes, profiles, wire or the like	10% <i>ad val.</i>
	8463.2000 -	Thread rolling machines	10% <i>ad val.</i>
	8463.3000 -	Machines for working wire	10% <i>ad val.</i>
	8463.9000 -	Other	10% <i>ad val.</i>
84.64	Machine-tools for working stone, ceramics, concretes, asbestos-cement or like mineral materials or for cold working glass.		
	8464.1000 -	Sawing machines	10% <i>ad val.</i>

8464.2000 -	Grinding or polishing machine	10% <i>ad val.</i>
8464.9000 -	Other	10% <i>ad val.</i>
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
8465.1000 -	Machines which can carry out different types of machining operations without tool change between such operations	10% <i>ad val.</i>
-	Other :	
- -	Sawing machines :	
8465.9110 - - -	Hacksaw machines of blade length not exceeding 45.7 cm	90% <i>ad val.</i>
8465.9120 - - -	Other hacksaw machines	10% <i>ad val.</i>
8465.9190 - - -	Other	10% <i>ad val.</i>
8465.9200 - -	Planing, milling or moulding (by cutting) machines	10% <i>ad val.</i>
8465.9300 - -	Grinding, sanding or polishing machines	10% <i>ad val.</i>
8465.9400 - -	Bending or assembling machines	10% <i>ad val.</i>
8465.9500 - -	Drilling or morticing machines	10% <i>ad val.</i>
8465.9600 - -	Splitting, slicing or paring machines	10% <i>ad val.</i>
8465.9900 - -	Other	10% <i>ad val.</i>
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 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.	
8466.1000 -	Tool holders and self-opening dieheads	10% <i>ad val.</i>
8466.2000 -	Work holders	10% <i>ad val.</i>
8466.3000 -	Dividing heads and other special attachments for machine-tools	10% <i>ad val.</i>
-	Other :	
8466.9100 - -	For machines of heading No. 84.64	10% <i>ad val.</i>
8466.9200 - -	For machines of heading No. 84.65	10% <i>ad val.</i>
8466.9300 - -	For machines of headings Nos. 84.56 to 84.61	10% <i>ad val.</i>
8466.9400 - -	For machines of heading No. 84.62 or 84.63	10% <i>ad val.</i>
84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motors.	
-	Pneumatic:	
8467.1100 - -	Rotary type (including combined rotary-percussion)	30% <i>ad val.</i>

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	8467.1900 --	Other	30% <i>ad val.</i>
	-	Other tools:	
	8467.8100 --	Chain saws	30% <i>ad val.</i>
	8467.8900 --	Other	30% <i>ad val.</i>
	-	Parts:	
	8467.9100 --	Of chain saws	30% <i>ad val.</i>
	8467.9200 --	Of pneumatic tools	30% <i>ad val.</i>
	8467.9900 --	Other	30% <i>ad val.</i>
84.68		Machinery and apparatus for soldering, brazing or welding whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances.	
	8468.1000 -	Hand-held blow pipes	30% <i>ad val.</i>
	8468.2000 -	Other gas-operated machinery and apparatus	30% <i>ad val.</i>
	8468.8000 -	Other machinery and apparatus	30% <i>ad val.</i>
	8468.9000 -	Parts	30% <i>ad val.</i>
84.69		Typewriters and word-processing machines.	
	-	Automatic typewriters and word processing machines	
	8469.1010 ---	Automatic typewriters	50% <i>ad val.</i>
	8469.1090 ---	Word processing machines	10% <i>ad val.</i>
	-	Other typewriters, electric:	
	8469.2100 --	Weighing not more than 12 kg. excluding case	50% <i>ad val.</i>
	8469.2900 --	Other	50% <i>ad val.</i>
	-	Other typewriter, non-electric:	
	8469.3100 --	Weighing not more than 12 kg. excluding case	50% <i>ad val.</i>
	8469.3900 --	Other	50% <i>ad val.</i>
84.70		Calculating machines; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
	8470.1000 -	Electronic calculators capable of operation without an external source of power	30% <i>ad val.</i>
	-	Other electronic calculating machines:	
	8470.2100 --	Incorporating a printing device	30% <i>ad val.</i>
	8470.2900 --	Other	30% <i>ad val.</i>

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	8470.3000	Other calculating machines	30% <i>ad val.</i>
	8470.4000 -	Accounting machines	30% <i>ad val.</i>
	8470.5000 -	Cash registers	30% <i>ad val.</i>
	8470.9000 -	Other	30% <i>ad val.</i>
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.		
	8471.1000 -	Analogue or hybrid automatic data processing machines	10% <i>ad val.</i>
	8471.2000 -	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined	10% <i>ad val.</i>
	-	Other:	
	8471.9100 --	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of units, storage units, input units, output units	10% <i>ad val.</i>
	8471.9200 --	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing	10% <i>ad val.</i>
	8471.9300 --	Storage units whether or not presented with the rest of a system	10% <i>ad val.</i>
	8471.9900 --	Other	10% <i>ad val.</i>
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
	8472.1000 -	Duplicating machines	50% <i>ad val.</i>
	8472.2000 -	Addressing machines and address plate embossing machines	50% <i>ad val.</i>
	8472.3000 -	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	50% <i>ad val.</i>
	8472.9000 -	Other	50% <i>ad val.</i>
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos. 84.69 to 84.72.		
	8473.1000 -	Parts and accessories of the machines of heading No. 84.69	50% <i>ad val.</i>

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		Parts and accessories of the machines of heading No. 84.70:	
	8473.2100 --	Of the electronic calculating machines of sub-heading No. 8470.1000, 8470.2100 or 8470.2900	50% <i>ad val.</i>
	8473.2900 --	Other	50% <i>ad val.</i>
	8473.3000 -	Parts and accessories of the machines of heading No. 84.71	50% <i>ad val.</i>
	8473.4000 -	Parts and accessories of the machines of heading No. 84.72.	50% <i>ad val.</i>
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.	
	8474.1000 -	Sorting, screening, separating or washing machines	30% <i>ad val.</i>
	8474.2000 -	Crushing or grinding machines	30% <i>ad val.</i>
	-	Mixing or kneading machines:	
	8474.3100 --	Concrete or mortar mixers	90% <i>ad val.</i>
	8474.3200 --	Machines for mixing mineral substances with bitumen	90% <i>ad val.</i>
	8474.3900 --	Other	30% <i>ad val.</i>
	8474.8000 -	Other machinery	30% <i>ad val.</i>
	8474.9000 -	Parts	The rate applicable to the machine of which they form parts.
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
	8475.1000 -	Machines for assembling electric or electric lamps, tubes or valves or flashbulbs, in glass envelopes	30% <i>ad val.</i>
	8475.2000 -	Machines for manufacturing or hot working glass or glassware	30% <i>ad val.</i>
	8475.9000 -	Parts	30% <i>ad val.</i>
84.76		Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.	
	-	Machines:	
	8476.1100 --	Incorporating heating or refrigerating devices	50% <i>ad val.</i>

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	8476.1900 --	Other	50% <i>ad val.</i>
	8476.9000 -	Parts	50% <i>ad val.</i>
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.		
	-	Injection-moulding machines:	
	8477.1010 ---	Of capacity not exceeding 0.228 liters	90% <i>ad val.</i>
	8477.1090 ---	Other	30% <i>ad val.</i>
	-	Extruders:	
	8477.2010 ---	Plastic extruders of capacity not exceeding 76.2 mm diameter	90% <i>ad val.</i>
	8477.2090 ---	Other	30% <i>ad val.</i>
	-	Blow moulding machines:	
	8477.3010 ---	Of capacity not exceeding 0.228 liters	90% <i>ad val.</i>
	8477.3090 ---	Other	30% <i>ad val.</i>
	-	Vacuum moulding machines and other thermoforming machines:	
	8477.4010 ---	Of capacity not exceeding 0.228 liters	90% <i>ad val.</i>
	8477.4090 ---	Other	30% <i>ad val.</i>
	-	Other machinery for moulding or otherwise forming:	
	8477.5100 --	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	30% <i>ad val.</i>
	8477.5900 --	Other	30% <i>ad val.</i>
	8477.8000 -	Other machinery	30% <i>ad val.</i>
	8477.9000 -	Parts	The rate applicable to the machine of which they form parts.
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
	8478.1000 -	Machinery	30% <i>ad val.</i>
	8478.9000 -	Parts	30% <i>ad val.</i>
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
	8479.1000 -	Machinery for public works, building or the like	30% <i>ad val.</i>

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8479.2000 -	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	30% <i>ad val.</i>	
8479.3000 -	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	30% <i>ad val.</i>	
8479.4000 -	Rope or cable-making machines	30% <i>ad val.</i>	
-	Other machines and mechanical appliances:		
8479.8100 --	For treating metal, including electric wire coil-winders	30% <i>ad val.</i>	
8479.8200 --	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	30% <i>ad val.</i>	
--	Other		
8479.8910 ---	Cosmetic manufacturing machine	90% <i>ad val.</i>	
8479.8090 ---	Other	30% <i>ad val.</i>	
8479.9000 -	Parts	The rate applicable to the machine of which they form parts.	
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 plastic.		
8480.1000 -	Moulding boxes for metal foundry	10% <i>ad val.</i>	
8480.2000 -	Mould bases	10% <i>ad val.</i>	
8480.3000 -	Moulding patterns	10% <i>ad val.</i>	
-	Moulds for metal or metal carbides:		
8480.4100 --	Injection or compression types	10% <i>ad val.</i>	
8480.4900 --	Other	10% <i>ad val.</i>	
8480.5000 -	Moulds for glass	10% <i>ad val.</i>	
8480.6000 -	Moulds for mineral materials	10% <i>ad val.</i>	
-	Moulds for rubber or plastics:		
8480.7100 --	Injection or compression types	10% <i>ad val.</i>	
8480.7900 --	Other	10% <i>ad val.</i>	
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
8481.1000 -	Pressure-reducing valves	30% <i>ad val.</i>	

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	8481.2000 -	Valves for oleohydraulic or pneumatic transmissions	30% <i>ad val.</i>
	-	Check valves:	
	8481.3010 ---	Of a kind used with pneumatic tyres and tubes	90% <i>ad val.</i>
	8481.3090 ---	Other	30% <i>ad val.</i>
	8481.4000 -	Safety or relief valves	30% <i>ad val.</i>
	-	Other appliances:	
	---	Of a kind used in water fittings:	
	8481.8011 ----	Chromium plated	90% <i>ad val.</i>
	8481.8019 ----	Other	90% <i>ad val.</i>
	8481.8090 ---	Other	30% <i>ad val.</i>
	8481.9000 -	Parts	The rate applicable to the article of which they form parts
84.82	Ball or roller bearings.		
	8482.1000 -	Ball bearings	30% <i>ad val.</i>
	8482.2000 -	Tapered roller bearings, including cone and tapered roller assemblies	30% <i>ad val.</i>
	8482.3000 -	Spherical roller bearings	30% <i>ad val.</i>
	8482.4000 -	Needle roller bearings	30% <i>ad val.</i>
	8482.5000 -	Other cylindrical roller bearings	30% <i>ad val.</i>
	8482.8000 -	Other, including combined ball/roller bearings	30% <i>ad val.</i>
	-	Parts:	
	8482.9100 --	Balls, needles and rollers	30% <i>ad val.</i>
	8482.9900 --	Other	30% <i>ad val.</i>
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housing and plain shaft bearings; gears and gearing ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).		
	8483.1000 -	Transmission shafts (including cam shafts and crank shafts) crank	70% <i>ad val.</i>
	8483.2000 -	Bearing housing, incorporating ball or roller bearings	70% <i>ad val.</i>
	8483.3000 -	Bearing housing, not incorporating ball or roller bearings; plain shaft bearings	70% <i>ad val.</i>

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	8483.4000 -	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters	70% <i>ad val.</i>
	8483.5000 -	Flywheels and pulleys, including pulley blocks	70% <i>ad val.</i>
	8483.6000 -	Clutches and shaft coupling (including universal joints)	70% <i>ad val.</i>
	-	Parts:	
	8483.9010 ---	Parts of articles for use in motor vehicles including tractors	70% <i>ad val.</i>
	8483.9090 ---	Other	30% <i>ad val.</i>
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.	
	8484.1000 -	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	90% <i>ad val.</i>
	8484.9000 -	Other	90% <i>ad val.</i>
84.85		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	
	8485.1000 -	Ship's or boats, propellers and blades therefor	30% <i>ad val.</i>
	-	Other:	
	8485.9010 -	Oil seals	70% <i>ad val.</i>
	8485.9090 -	Other	30% <i>ad val.</i>
85.01		Electric motors and generators (excluding generating sets).	
	8501.1000 -	Motors of an output not exceeding 37.5 W	90% <i>ad val.</i>
	8501.2000 -	Universal AC/DC motors of an output exceeding 37.5 W	90% <i>ad val.</i>
	-	Other DC motors, DC generators:	
	8501.3100 --	Of an output not exceeding 750 W	90% <i>ad val.</i>
	8501.3200 --	Of an output exceeding 750 W but not exceeding 75 kW	90% <i>ad val.</i>
	8501.3300 --	Of an output exceeding 75 kW but not exceeding 375 kW	30% <i>ad val.</i>
	8501.3400 --	Of an output exceeding 375 kW	30% <i>ad val.</i>
	8501.4000 -	Other AC motors, single-phase	90% <i>ad val.</i>

		Other AC motors, multi-phase:	
8501.5100 --		Of an output not exceeding 750 W	90% <i>ad val.</i>
8501.5200 --		Of an output exceeding 750 W but not exceeding 75 kW	90% <i>ad val.</i>
8501.5300 --		Of an output exceeding 75 kW	90% <i>ad val.</i>
		AC generators (alternators):	
8501.6100 --		Of an output not exceeding 75 kVA	30% <i>ad val.</i>
8501.6200 --		Of an output exceeding 75 kVA but not exceeding 375 kVA	30% <i>ad val.</i>
8501.6300 --		Of an output exceeding 375 kVA but not exceeding 750 kVA	30% <i>ad val.</i>
8501.6400 --		Of an output exceeding 750 kVA.	30% <i>ad val.</i>
85.02		Electric generating sets and rotary converters.	
		Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502.1100 --		Of an output not exceeding 75 kVA	30% <i>ad val.</i>
8502.1200 --		Of an output exceeding 75 kVA but not exceeding 375 kVA	30% <i>ad val.</i>
8502.1300 --		Of an output exceeding 375 kVA	30% <i>ad val.</i>
8502.2000 -		Generating sets with spark-ignition internal combustion piston engines	30% <i>ad val.</i>
8502.3000 -		Other generating sets	30% <i>ad val.</i>
8502.4000 -		Electric rotary converters	30% <i>ad val.</i>
85.03	8503.0000	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02	The rate applicable to the machines of which they form parts.
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
8504.1000 -		Ballasts for discharge lamps or tubes	90% <i>ad val.</i>
		Liquid dielectric transformers:	
8504.2100 --		Having a power handling capacity not exceeding 650 kVA	90% <i>ad val.</i>
8504.2200 --		Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	90% <i>ad val.</i>
8504.2300 --		Having a power handling capacity exceeding 10,000 kVA	30% <i>ad val.</i>

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	-	Other transformers:	
8504.3100 --	Having a power handling capacity not exceeding 1kVA		90% <i>ad val.</i>
8504.3200 --	Having a power handling capacity exceeding 1kVA but not exceeding 16 kVA		90% <i>ad val.</i>
8504.3300 --	Having a power handling capacity exceeding 16 kVA but not exceeding 500kVA		90% <i>ad val.</i>
8504.3400 --	Having a power handling capacity exceeding 500 kVA		90% <i>ad val.</i>
8504.4000 -	Static converters		30% <i>ad val.</i>
8504.5000 -	Other inductors		30% <i>ad val.</i>
8504.9000 -	Parts		The rate applicable to the machine of which they form part.
85.05	Electromagnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic coupling, clutches and brakes; electro-magnetic lifting heads.		
	Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.1100 --	Of metal		30% <i>ad val.</i>
8505.1900 --	Other		30% <i>ad val.</i>
8505.2000 -	Electro-magnetic couplings, clutches and brakes		30% <i>ad val.</i>
8505.3000 -	Electro-magnetic lifting heads		30% <i>ad val.</i>
8505.9000 -	Other, including parts		30% <i>ad val.</i>
85.06	Primary cells and primary batteries		
	Of an external volume not exceeding 300 cm ³ :		
	--	Manganese dioxide:	
8506.1110 ---	Primary Cells		90% <i>ad val.</i>
8506.1190 ---	Other		90% <i>ad val.</i>
	--	Mercuric Oxide:	
8506.1210 ---	Primary cells		90% <i>ad val.</i>
8506.1290 ---	Other		90% <i>ad val.</i>
	--	Silver oxide:	
8506.1310 ---	Primary Cells		90% <i>ad val.</i>

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	8506.1390 ---	Other	90% <i>ad val.</i>
	--	Other.	
	8506.1910 ---	Primary Cells	90% <i>ad val.</i>
	8506.1990 ---	Other	90% <i>ad val.</i>
	8506.2000 -	Of an external volume exceeding 300 cm ³	90% <i>ad val.</i>
	8506.9000 -	Parts	90% <i>ad val.</i>
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
	8507.1000 -	Lead-acid, of a kind used for starting piston engines	90% <i>ad val.</i>
	-	Other lead-acid accumulators:	
	8507.2010 ---	Traction batteries and batteries for electronic watches and pocket calculators	90% <i>ad val.</i>
	8507.2090 ---	Other	90% <i>ad val.</i>
	8507.3000 -	Nickel-cadmium.	90% <i>ad val.</i>
	-	Nickel-iron:	
	8507.4010 ---	Traction batteries and batteries for electronic watches and pocket calculators	90% <i>ad val.</i>
	8507.4090 ---	Other	90% <i>ad val.</i>
	-	Other accumulators:	
	8507.8010 ---	Traction batteries and batteries for electronic watches and pocket calculators	90% <i>ad val.</i>
	8507.8090 ---	Other	90% <i>ad val.</i>
	-	Parts:	
	8507.9010 --	Separator plates	90% <i>ad val.</i>
	8507.9090 --	Other	90% <i>ad val.</i>
85.08	Electro-mechanical tools for working in the hand, with self contained electric motors.		
	8508.1000 -	Drills of all kinds	50% <i>ad val.</i>
	8508.2000 -	Saws	50% <i>ad val.</i>
	-	Other tools:	
	8508.8010 ---	Industrial blowers	50% <i>ad val.</i>
	8508.8090 ---	Other	50% <i>ad val.</i>
	8508.9000 -	Parts	50% <i>ad val.</i>
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.		
	8509.1000 -	Vacuum cleaners	70% <i>ad val.</i>

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	8509.2000 -	Floor polishers	90% <i>ad val.</i>
	8509.3000 -	Kitchen waste disposers	90% <i>ad val.</i>
	8509.4000 -	Food grinders and mixers, fruit or vegetable juice extractors	70% <i>ad val.</i>
	8509.8000 -	Other appliances	90% <i>ad val.</i>
	8509.9000 -	Parts	90% <i>ad val.</i>
85.10		Shavers and hair clippers, with self-contained electric motor.	
	8510.1000 -	Shavers	70% <i>ad val.</i>
	8510.2000 -	Hair clippers	90% <i>ad val.</i>
	8510.9000 -	Parts	90% <i>ad val.</i>
85.11		Electric ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
	8511.1000 -	Sparking-plugs	60% <i>ad val.</i>
	8511.2000 -	Ignition magnetos; magneto—dynamos; magnetic flywheels	30% <i>ad val.</i>
	8511.3000 -	Distributors, ignition coils	30% <i>ad val.</i>
	8511.4000 -	Starter motors and dual purpose starter-generators	30% <i>ad val.</i>
	8511.5000 -	Other generators	30% <i>ad val.</i>
	8511.8000 -	Other equipment	30% <i>ad val.</i>
	8511.9000 -	Parts	30% <i>ad val.</i>
85.12		Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
	8512.1000 -	Lighting or visual signalling equipment of a kind used on bicycles	90% <i>ad val.</i>
	8512.2000 -	Other lighting or visual signalling equipment	90% <i>ad val.</i>
	8512.3000 -	Sound signalling equipment.	90% <i>ad val.</i>
	8512.4000 -	Windscreen wipers, defrosters and demisters	90% <i>ad val.</i>
	8512.9000 -	Parts	90% <i>ad val.</i>

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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 No. 85.12.		
-	Lamps:		
8513.1010 ---	Miner's safety lamps		10% <i>ad val.</i>
8513.1020 ---	Other safety lamps, Morse signalling lamps; examination lamps		50% <i>ad val.</i>
8513.1090 ---	Other		90% <i>ad val.</i>
-	Parts:		
8513.9010 ---	Of miner's safety lamps		10% <i>ad val.</i>
8513.9020 ---	Of sub-heading No. 8513.1020		50% <i>ad val.</i>
8513.9090 ---	Other		90% <i>ad val.</i>
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.		
8514.1000 -	Resistance heated furnaces and ovens		30% <i>ad val.</i>
8514.2000 -	Induction or dielectric furnaces and ovens		30% <i>ad val.</i>
8514.3000 -	Other furnaces and ovens		30% <i>ad val.</i>
8514.4000 -	Other induction or dielectric heating equipment		30% <i>ad val.</i>
8514.9000 -	Parts		30% <i>ad val.</i>
85.15	Electric (including electrically heated gas), laser or other light or proton beam, ultrasonic, electron beam, magnetic puls 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 sintered metal carbides.		
-	Brazing or soldering machines and apparatus:		
8515.1100 --	Soldering irons and guns		30% <i>ad val.</i>
8515.1900 --	Other		30% <i>ad val.</i>
-	Machines and apparatus for resistance welding of metal:		
---	Fully or partly automatic:		
8515.2110 ---	Of a rated capacity not exceeding 300 Amps		90% <i>ad val.</i>
8515.2190 ---	Other		30% <i>ad val.</i>
8515.2900 --	Other		30% <i>ad val.</i>
--	Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.3100 --	Fully or partly automatic		30% <i>ad val.</i>

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	8515.3900 -	Other	30% <i>ad val.</i>
	8515.8000 -	Other machines and apparatus	30% <i>ad val.</i>
	8515.9000 -	Parts	The rate applicable to the machine of which they form parts.
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 No. 85.45.		
	8516.1000 -	Electric instantaneous or storage water heaters and immersion heaters	90% <i>ad val.</i>
	-	Electric space heating apparatus and electric soil heating apparatus:	
	8516.2100 --	Storage heating radiators	30% <i>ad val.</i>
	8516.2900 --	Other	30% <i>ad val.</i>
	-	Electro-thermic hairdressing or hand drying apparatus:	
	8516.3100 --	Hair dryers	70% <i>ad val.</i>
	8516.3200 --	Other hair-dressing apparatus	90% <i>ad val.</i>
	8516.3300 --	Hand-drying apparatus	90% <i>ad val.</i>
	8516.4000 -	Electric smoothing irons	70% <i>ad val.</i>
	8516.5000 -	Microwave ovens	70% <i>ad val.</i>
	8516.6000 -	Other ovens; cookers; cooking plates, boiling rings, grillers and roasters	70% <i>ad val.</i>
	-	Other electro-thermic appliances:	
	8516.7100 --	Coffee or tea makers	70% <i>ad val.</i>
	8516.7200 --	Toasters	70% <i>ad val.</i>
	8516.7900 --	Other	70% <i>ad val.</i>
	8516.8000 -	Electric heating resistors	50% <i>ad val.</i>
	8516.9000 -	Parts	The rate applicable to the machine of which they form parts.

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85.17	Electric apparatus for line telephony or line telegraphy, including such apparatus for carrier current line systems.		
8517.1000 -	Telephone sets		75% <i>ad val.</i>
8517.2000 -	Teleprinters		90% <i>ad val.</i>
8517.3000 -	Telephonic or telegraphic switching apparatus		90% <i>ad val.</i>
8517.4000 -	Other apparatus, for carrier current line systems		90% <i>ad val.</i>
-	Other apparatus:		
8517.8100 --	Telephonic		90% <i>ad val.</i>
8517.8200 --	Telegraphic		90% <i>ad val.</i>
8517.9000 -	Parts		90% <i>ad val.</i>
85.18	Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphone, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.		
8518.1000 -	Microphones and stands therefor		90% <i>ad val.</i>
-	Loudspeakers, whether or not mounted in their enclosures:		
8518.2100 --	Single loudspeakers, mounted in their enclosures		90% <i>ad val.</i>
8518.2200 --	Multiple loudspeakers, mounted in the same enclosure		90% <i>ad val.</i>
8518.2900 --	Other		90% <i>ad val.</i>
8518.3000 -	Headphones, earphones and combined microphone/speaker sets		90% <i>ad val.</i>
8518.4000 -	Audio frequency electric amplifiers		90% <i>ad val.</i>
8518.5000 -	Electric sound amplifiers sets		90% <i>ad val.</i>
8518.9000 -	Parts		The rate applicable to the machine of which they form parts.
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.		
8519.1000 -	Coin-or disc-operated record players		75% <i>ad val.</i>
-	Other record-players:		
8519.2100 --	Without loudspeaker		75% <i>ad val.</i>
8519.2900 -	Other		75% <i>ad val.</i>
-	Turntables (record-decks):		
8519.3100 --	With automatic record changing mechanism		75% <i>ad val.</i>

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	8519.3900 --	Other	75% <i>ad val.</i>
	8519.4000 -	Transcribing machines	75% <i>ad val.</i>
	-	Other sound reproducing apparatus:	
	8519.9100 --	Cassette-type	75% <i>ad val.</i>
	8519.9900 --	Other	75% <i>ad val.</i>
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.		
	8520.1000 -	Dictating machines not capable of operating without an external source of power	75% <i>ad val.</i>
	8520.2000 -	Telephone answering machines	75% <i>ad val.</i>
	-	Other magnetic tape recorders incorporating sound reproducing apparatus:	
	8520.3100 --	Cassette-type	75% <i>ad val.</i>
	8520.3900 --	Other	75% <i>ad val.</i>
	8520.9000 -	Other	75% <i>ad val.</i>
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	8521.1000 -	Magnetic tape-type	60% <i>ad val.</i>
	8521.9000 -	Other	60% <i>ad val.</i>
85.22	Parts and accessories of apparatus of heading Nos. 85.19 to 85.21.		
	8522.1000 -	Pick-up cartridges	90% <i>ad val.</i>
	8522.9000 -	Other	90% <i>ad val.</i>
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37		
	-	Magnetic tapes:	
	--	Of a width not exceeding 4 mm:	
	8523.1110 ---	Audio cassettes	90% <i>ad val.</i>
	8523.1120 ---	Video cassettes	90% <i>ad val.</i>
	8523.1190 ---	Other	90% <i>ad val.</i>
	-	Of a width exceeding 4 mm but not exceeding 6.5 mm:	
	8523.1210 ---	Video cassettes	90% <i>ad val.</i>
	8523.1290 ---	Other	90% <i>ad val.</i>

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	8523.1310 ---	Video cassettes	90% <i>ad val.</i>
	8523.1390 ---	Other	90% <i>ad val.</i>
	-	Magnetic discs:	
	8523.2010 ---	Computer discs	10% <i>ad val.</i>
	8523.2020 ---	Other lacquered discs	50% <i>ad val.</i>
	8523.2090 ---	Other	90% <i>ad val.</i>
	8523.9000 -	Other	90% <i>ad val.</i>
85.24		Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	
	8524.1000 -	Gramophone records	90% <i>ad val.</i>
	-	Magnetic Tapes:	
	--	Of a width not exceeding 4 mm:	
	8524.2110 ---	Audio cassettes	90% <i>ad val.</i>
	8524.2190 ---	Other	90% <i>ad val.</i>
	8524.2200 --	Of a width exceeding 4 mm but not exceeding 6.5 mm	90% <i>ad val.</i>
	8524.2300 --	Of a width exceeding 6.5 mm	90% <i>ad val.</i>
	8524.9000 -	Other	90% <i>ad val.</i>
85.25		Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.	
	8525.1000 -	Transmission apparatus	90% <i>ad val.</i>
	8525.2000 -	Transmission apparatus incorporating reception apparatus	90% <i>ad val.</i>
	8525.3000 -	Television cameras	90% <i>ad val.</i>
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
	8526.1000 -	Radar apparatus	90% <i>ad val.</i>
	-	Other:	
	8526.9100 --	Radio navigational aid apparatus	90% <i>ad val.</i>
	8526.9200 --	Radio remote control apparatus	90% <i>ad val.</i>
85.27		Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the	

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	same housing, with sound recording or reproducing apparatus or a clock.		
	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy.		
8527.1100 --	Combined with sound recording or reproducing apparatus	90% <i>ad val.</i>	
8527.1900 --	Other	90% <i>ad val.</i>	
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy.		
8527.2100 --	Combined with sound recording or reproducing apparatus	90% <i>ad val.</i>	
8527.2900 --	Other	90% <i>ad val.</i>	
	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.		
8527.3100 --	Combined with sound recording or reproducing apparatus	90% <i>ad val.</i>	
8527.3200 --	Not combined with sound recording or reproducing apparatus but combined with a clock	90% <i>ad val.</i>	
8527.3900 --	Other	90% <i>ad val.</i>	
8527.9000 -	Other apparatus	90% <i>ad val.</i>	
85.28	Television receivers (including video monitors and video projectors), whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.		
8528.1000 -	Colour	70% <i>ad val.</i>	
8528.2000 -	Black and white or other monochrome	70% <i>ad val.</i>	
85.29	Parts suitable for use solely or principally with the apparatus of heading Nos. 85.25 to 85.28.		
8529.1000 -	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	The rate applicable to the machine of which they form parts.	
8529.9000 -	Other	The rate applicable to the machine of which they form parts.	

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85.30	Electrical signalling, safety or traffic control equipment for railways, tram-ways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).		
	8530.1000 -	Equipment for railways or tramways	50% <i>ad val.</i>
	8530.8000 -	Other equipment	50% <i>ad val.</i>
	8530.9000 -	Parts	50% <i>ad val.</i>
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading Nos. 85.12 or 85.30.		
	8531.1000 -	Burglar or fire alarms and similar apparatus	50% <i>ad val.</i>
	8531.2000 -	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	50% <i>ad val.</i>
	8531.8000 -	Other apparatus	50% <i>ad val.</i>
	8531.9000 -	Parts	50% <i>ad val.</i>
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).		
	8532.1000 -	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 k Var (power capacitor)	50% <i>ad val.</i>
	-	Other fixed capacitors:	
	8532.2100 --	Tantalum	50% <i>ad val.</i>
	8532.2200 --	Aluminium electrolytic	50% <i>ad val.</i>
	8532.2300 --	Ceramic dielectric, single layer	50% <i>ad val.</i>
	8532.2400 --	Ceramic dielectric, multilayer	50% <i>ad val.</i>
	8532.2500 --	Dielectric of paper or plastics	50% <i>ad val.</i>
	8532.2900 --	Other	50% <i>ad val.</i>
	8532.3000 -	Variable or adjustable (pre-set) capacitors	50% <i>ad val.</i>
	8532.9000 -	Parts	50% <i>ad val.</i>
85.33	Electrical resistors (including rheo-stats and potentiometers), other than heating resistors.		
	8533.1000 -	Fixed carbon resistors, composition or film types	30% <i>ad val.</i>
	-	Other fixed resistors:	
	8533.2100 --	For a power handling capacity not exceeding 20W	30% <i>ad val.</i>
	8533.2900 --	Other	30% <i>ad val.</i>
	-	Wirewound variable resistors, including rheostats and potentiometers:	
	8533.3100 --	For a power handling capacity not exceeding 20W	30% <i>ad val.</i>

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	8533.3900 --	Other	30% <i>ad val.</i>
	8533.4000 -	Other variable resistors, including rheostats and potentiometers	30% <i>ad val.</i>
	8533.9000 -	Parts	30% <i>ad val.</i>
85.34	8534.0000 -	Printed circuits	90% <i>ad val.</i>
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, junction boxes), for a voltage exceeding 1,000 volts.	
	8535.1000 -	Fuses	50% <i>ad val.</i>
		Automatic circuit breakers:	
	8535.2100 --	For a voltage of less than 72.5 kV	50% <i>ad val.</i>
	8535.2900 --	Other	50% <i>ad val.</i>
	8535.3000 -	Insulating switches and make-and-break switches	50% <i>ad val.</i>
	8535.4000 -	Lightning arresters, voltage limiters and surge suppressors	50% <i>ad val.</i>
	8535.9000 -	Other	50% <i>ad val.</i>
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, junction boxes), for a voltage not exceeding 1,000 volts.	
	8536.1000 -	Fuses	90% <i>ad val.</i>
	8536.2000 -	Automatic circuit breakers	50% <i>ad val.</i>
	8536.3000 -	Other apparatus for protecting electrical circuits	50% <i>ad val.</i>
	-	Relays:	
	8536.4100 --	For a voltage not exceeding 60 V	50% <i>ad val.</i>
	8536.4900 --	Other	50% <i>ad val.</i>
	8536.5000 -	Other switches	90% <i>ad val.</i>
	-	Lamp-holders, plugs and sockets:	
	8536.6100 --	Lamp-holders	50% <i>ad val.</i>
	8536.6900 --	Other	50% <i>ad val.</i>
	8536.9000 -	Other apparatus	50% <i>ad val.</i>
85.37		Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for	

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	electrical control or the distribution of electricity, including those incorporating instruments of apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.		
	8537.1000 -	For a voltage not exceeding 1,000 V	90% <i>ad val.</i>
	8537.2000 -	For a voltage exceeding 1,000 V	90% <i>ad val.</i>
85.38	Parts suitable for use solely or principally with the apparatus of heading Nos. 85.35, 85.36 or 85.37.		
	8538.1000 -	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	50% <i>ad val.</i>
	8538.9000 -	Other	50% <i>ad val.</i>
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
	8539.1000 -	Sealed beam lamp units	70% <i>ad val.</i>
	-	Other filament lamps, excluding ultra-violet or infra-red lamps.	
	8539.2100 --	Tungsten halogen	90% <i>ad val.</i>
	8539.2200 --	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	90% <i>ad val.</i>
	8539.2900 --	Other	90% <i>ad val.</i>
	-	Discharge lamps, other than ultra-violet lamps :	
	8539.3100 --	Fluorescent, hot cathode	90% <i>ad val.</i>
	8539.3900 --	Other	90% <i>ad val.</i>
	8539.4000 -	Ultra-violet or infra-red lamps	50% <i>ad val.</i>
	8539.9000 -	Parts	50% <i>ad val.</i>
85.40	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
	-	Cathode-ray television picture tubes, including video monitor cathode-ray tubes :	
	8540.1100 --	Colour	50% <i>ad val.</i>
	8540.1200 --	Black and white or other monochrome	50% <i>ad val.</i>
	8540.2000 -	Television camera tubes; image converters and intensifiers; other photo-cathode tubes.	50% <i>ad val.</i>
	8540.3000 -	Other cathode-ray tubes	50% <i>ad val.</i>
	-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	
	8540.4100 --	Magnetrons	90% <i>ad val.</i>

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	8540.4200 --	Klystrons	90% <i>ad val.</i>
	8540.4900 --	Other	90% <i>ad val.</i>
	-	Other valves and tubes:	
	8540.8100 --	Receiver or amplifier valves and tubes	90% <i>ad val.</i>
	8540.8900 --	Other	90% <i>ad val.</i>
	-	Parts:	
	8540.9100 --	Of cathode-ray tubes	50% <i>ad val.</i>
	8540.9900 --	Other	The rate applicable to the article of which they form parts.
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
	8541.1000 -	Diodes, other than photosensitive or light emitting diodes	50% <i>ad val.</i>
	-	Transistors, other than photosensitive transistors:	
	8541.2100 --	With a dissipation rate of less than 1W	50% <i>ad val.</i>
	8541.2900 --	Other	50% <i>ad val.</i>
	8541.3000 -	Thyristors, diacs and triacs, other than photosensitive devices	50% <i>ad val.</i>
	8541.4000 -	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	50% <i>ad val.</i>
	8541.5000 -	Other semiconductor devices	50% <i>ad val.</i>
	8541.6000 -	Mounted piezo-electric crystals	50% <i>ad val.</i>
	8541.9000 -	Parts	50% <i>ad val.</i>
85.42	Electronic integrated circuits and microassemblies.		
	-	Monolithic integrated circuits:	
	8542.1100 --	Digital	50% <i>ad val.</i>
	8542.1900 --	Other	50% <i>ad val.</i>
	8542.2000 -	Hybrid integrated circuits	50% <i>ad val.</i>
	8542.8000 -	Other	50% <i>ad val.</i>
	8542.9000 -	Parts	50% <i>ad val.</i>

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85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.1000 -	Particle accelerator	30% <i>ad val.</i>
	8543.2000 -	Signal generators	30% <i>ad val.</i>
	8543.3000 -	Machines and apparatus for electroplating, electrolysis or electrophoresis	30% <i>ad val.</i>
	8543.8000 -	Other machines and apparatus	30% <i>ad val.</i>
	8543.9000 -	Parts	30% <i>ad val.</i>
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
	-	Winding wire:	
	8544.1100 --	Of copper	90% <i>ad val.</i>
	8544.1900 --	Other	90% <i>ad val.</i>
	8544.2000 -	Co-axial cable and other co-axial electric conductors	90% <i>ad val.</i>
	8544.3000 -	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	90% <i>ad val.</i>
	-	Other electric conductors, for a voltage not exceeding 80 V:	
	8544.4100 --	Fitted with connectors	90% <i>ad val.</i>
	8544.4900 --	Other	90% <i>ad val.</i>
	-	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:	
	8544.5100 --	Fitted with connectors	90% <i>ad val.</i>
	8544.5900 --	Other	90% <i>ad val.</i>
	8544.6000 -	Other electric conductors, for a voltage exceeding 1,000 V	90% <i>ad val.</i>
	8544.7000 -	Optical fibre cables	90% <i>ad val.</i>
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
	Electrodes:		
	8545.1100 --	Of a kind used for furnaces	50% <i>ad val.</i>
	8545.1900 --	Other	50% <i>ad val.</i>

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		Brushes :	
	8545.2010 --	For motor vehicles including tractors	70% <i>ad val.</i>
	8545.2090 --	Other :	50% <i>ad val.</i>
		Other :	
	8545.9010 --	For motor vehicles including tractors	70% <i>ad val.</i>
	8545.9090 ---	Other	50% <i>ad val.</i>
85.46		Electrical insulators of any material.	
	8546.1000 -	Of glass	50% <i>ad val.</i>
	8546.2000 -	Of ceramics	90% <i>ad val.</i>
	8546.9000 -	Other	50% <i>ad val.</i>
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 No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
	8547.1000 -	Insulating fittings of ceramics	90% <i>ad val.</i>
	8547.2000 -	Insulating fittings of plastics	50% <i>ad val.</i>
	8547.9000 -	Other	50% <i>ad val.</i>
85.48	8548.0000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	50% <i>ad val.</i>
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.	
	8601.1000 -	Powered from an external source of electricity	30% <i>ad val.</i>
	8601.2000 -	Powered by electric accumulators	30% <i>ad val.</i>
86.02		Other rail locomotives; locomotive tenders.	
	8602.1000 -	Diesel-electric locomotives	30% <i>ad val.</i>
	8602.9000 -	Other	30% <i>ad val.</i>
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.	
	8603.1000 -	Powered from an external source of electricity	30% <i>ad val.</i>
	8603.9000 -	Other	30% <i>ad val.</i>
86.04	8604.0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	30% <i>ad val.</i>

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86.05	8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04.	30% <i>ad val.</i>
86.06		Railway or tramway goods vans and wagons, not self-propelled.	
	8606.1000 -	Thank wagons and the like -	30% <i>ad val.</i>
	8606.2000 -	Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.1000	30% <i>ad val.</i>
	8606.3000 -	Self-discharging vans and wagons, other than those of sub-heading No. 8606.1000 or 8606.2000	30% <i>ad val.</i>
	-	Other:	
	8606.9100 --	Covered and closed	30% <i>ad val.</i>
	8606.9200 --	Open, with non-removable sides of a height exceeding 60 cm	30% <i>ad val.</i>
	8606.9900 --	Other	30% <i>ad val.</i>
86.07		Parts of railway or tramway locomotives or rolling-stock.	
	-	Bogies, bissel-bogies, axles and wheels, and parts thereof:	
	8607.1100 --	Driving bogies and bissel-bogies	30% <i>ad val.</i>
	8607.1200 --	Other bogies and bissel-bogies	30% <i>ad val.</i>
	8607.1900 --	Other, including parts	30% <i>ad val.</i>
	-	Brakes and parts thereof:	
	8607.2100 --	Air brakes and parts thereof	30% <i>ad val.</i>
	8607.2900 --	Other	30% <i>ad val.</i>
	8607.3000 -	Hooks and other coupling devices, buffers, and parts thereof	30% <i>ad val.</i>
	-	Other:	
	8607.9100 --	Of locomotives	30% <i>ad val.</i>
	8607.9900 --	Other	30% <i>ad val.</i>
86.08	9608.0000	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	30% <i>ad val.</i>
86.09	8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	30% <i>ad val.</i>

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87.01	Tractors (other than tractors of heading No. 87.09).		
8701.1000 -	Pedestrian controlled tractors		20% <i>ad val.</i>
8701.2000 -	Road tractors for semi-trailers		30% <i>ad val.</i>
8701.3000 -	Track-laying tractors		30% <i>ad val.</i>
-	Other :		
8701.9010 ---	Agricultural		20% <i>ad val.</i>
8701.9090 ---	Other		20% <i>ad val.</i>
87.02	Motor vehicles for the transport of ten or more persons, including the driver.		
8702.1000 -	With compression-ignition internal combustion piston engine (diesel or semi-diesel)		90% <i>ad val.</i>
8702.9000 -	Other		90% <i>ad val.</i>
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.		
8703.1000 -	Vehicles specially designed for traveling on snow, golf cars and similar vehicles		90% <i>ad val.</i>
--	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :		
8703.2100 --	Of a cylinder capacity not exceeding 1,000 cc		110% <i>ad val.</i>
--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.2210 ---	Not exceeding 1,300 cc		160% <i>ad val.</i>
8703.2220 ---	Exceeding 1,300 cc		245% <i>ad val.</i>
--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :		
8703.2310 ---	Not exceeding 1,600 cc		245% <i>ad val.</i>
8703.2320 ---	Exceeding 1,600 cc		445% <i>ad val.</i>
8703.2400 --	Of a cylinder capacity exceeding 3,000 cc		445% <i>ad val.</i>
-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
--	Of a cylinder capacity not exceeding 1,500 cc:		
8703.3110 ---	Not exceeding 1,000 cc		110% <i>ad val.</i>
8703.3120 ---	Exceeding 1,000 cc but not exceeding 1,300 cc		160% <i>ad val.</i>
8703.3130 ---	Exceeding 1,300 cc		245% <i>ad val.</i>

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	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.3210 ---	Not exceeding 1,600 cc		245% <i>ad val.</i>
8703.3220 ---	Exceeding 1,600 cc		445% <i>ad val.</i>
8703.3300 --	Of a cylinder capacity exceeding 2,500 cc		445% <i>ad val.</i>
8703.9000 -	Other		445% <i>ad val.</i>
87.04	Motor vehicles for the transport of goods.		
8704.1000 -	Dumpers designed for off-highway use		30% <i>ad val.</i>
-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.2100 --	g.v.w. not exceeding 5 tonnes		90% <i>ad val.</i>
8704.2200 --	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes		90% <i>ad val.</i>
8704.2300 --	g.v.w. exceeding 20 tonnes		90% <i>ad val.</i>
-	Other, with spark-ignition internal combustion piston engine:		
8704.3100 --	g.v.w. not exceeding 5 tonnes		90% <i>ad val.</i>
8704.3200 --	g.v.w. exceeding 5 tonnes		90% <i>ad val.</i>
8704.9000 -	Other		90% <i>ad val.</i>
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		
8705.1000 -	Crane lorries		90% <i>ad val.</i>
8705.2000 -	Mobile drilling derricks		90% <i>ad val.</i>
8705.3000 -	Fire fighting vehicles		90% <i>ad val.</i>
8705.4000 -	Concrete-mixer lorries		90% <i>ad val.</i>
8705.9000 -	Other		90% <i>ad val.</i>
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos-87.01 to 87.05		
8706.0010 ---	Chassis of fire engines, buses, trucks and other standardised makes of vehicles (L.C.Vs)		The rate applicable to vehicle of which they form parts

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	8706.0090 - - -	Other	The rate applicable to vehicle of which they form parts
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05		
	8707.1000 -	For the vehicles of heading No. 87.03	The rate applicable to vehicle of which they form parts
	8707.9000 -	Other	The rate applicable to vehicle of which they form parts
87.08	Parts and accessories of the motor vehicles of heading Nos. 87.01 to 87.05.		
	8708.1000 -	Bumpers and parts thereof	70% <i>ad val.</i>
	-	Others parts and accessories of bodies (including cabs):	
	8708.2100 --	Safety seat belts.	70% <i>ad val.</i>
	8708.2900 --	Other.	70% <i>ad val.</i>
	-	Brakes and servo-brakes and parts thereof:	
	8708.3100 --	Mounted brakes linings.	70% <i>ad val.</i>
	8708.3900 --	Other	70% <i>ad val.</i>
	8708.4000 -	Gear boxes.	70% <i>ad val.</i>
	8708.5000 -	Drive-axles with differential, whether or not provided with other transmission components.	70% <i>ad val.</i>
	8708.6000 -	Non-driving axles and parts thereof.	70% <i>ad val.</i>
	8708.7000 -	Road wheels and parts and accessories thereof.	70% <i>ad val.</i>
	8708.8000 -	Suspension shock-absorbers.	70% <i>ad val.</i>
	-	Other parts and accessories:	
	8708.9100 --	Radiators.	70% <i>ad val.</i>
	8708.9200 --	Silencers and exhaust pipes.	70% <i>ad val.</i>
	8708.9300 --	Clutches and parts thereof.	70% <i>ad val.</i>
	8708.9400 --	Steering wheels, steering columns and steering boxes.	70% <i>ad val.</i>

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	8708.9910 ---	Chassis frames.	The rate applicable to vehicle of which they form parts.
	8708.9990 ---	Other.	70% <i>ad val.</i>
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
		Vehicles:	
	8709.1100 --	Electrical.	90% <i>ad val.</i>
	8709.1900 --	Other.	90% <i>ad val.</i>
	8709.9000 -	Parts.	70% <i>ad val.</i>
87.10	8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	10% <i>ad val.</i>
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
	8711.1000 -	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc.	90% <i>ad val.</i>
	8711.2000 -	With reciprocating internal combustion piston engine of cylinder capacity exceeding 50 cc but not exceeding 250 cc.	90% <i>ad val.</i>
	8711.3000 -	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc.	90% <i>ad val.</i>
	8711.4000 -	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc.	90% <i>ad val.</i>
	8711.5000 -	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc.	90% <i>ad val.</i>
	8711.9000 -	Other.	90% <i>ad val.</i>
87.12	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	90% <i>ad val.</i>
87.13		Invalid carriages, whether or not motorised or otherwise mechanically propelled.	
	8713.1000 -	Not mechanically propelled.	10% <i>ad val.</i>
	8713.9000 -	Other.	10% <i>ad val.</i>

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87.14	Parts and accessories of vehicles of heading Nos. 87.11 to 87.13.		
-	Of motorcycles (including mopeds):		
8714.1100 --	Saddles.		90% <i>ad val.</i>
8714.1900 --	Other.		90% <i>ad val.</i>
8714.2000 -	Of invalid carriages.		90% <i>ad val.</i>
-	Other:		
8714.9100 --	Frames and forks, and parts thereof.		90% <i>ad val.</i>
8714.9200 --	Wheel rims and spokes.		90% <i>ad val.</i>
8714.9300 --	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels.		90% <i>ad val.</i>
8714.9400 --	Brakes, including coaster braking hubs and hub brakes, and parts thereof.		90% <i>ad val.</i>
8714.9500 --	Saddles.		90% <i>ad val.</i>
8714.9600 --	Pedals and crank-gear, and parts thereof.		90% <i>ad val.</i>
8714.9900 --	Other.		90% <i>ad val.</i>
87.15	8715.0000	Baby carriages and parts thereof.	90% <i>ad val.</i>
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
8716.1000 -	Trailers and semi-trailers of the caravan type, for housing or camping.		90% <i>ad val.</i>
8716.2000 +	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes.		90% <i>ad val.</i>
-	Other trailers and semi-trailers for the transport of goods.		
8716.3100 --	Tanker trailers and tanker semi-trailers.		90% <i>ad val.</i>
8716.3900 --	Other.		90% <i>ad val.</i>
8716.4000 -	Other trailers and semi-trailers.		90% <i>ad val.</i>
-	Other vehicles:		
8716.8010 ---	Hand operated pallet trucks.		90% <i>ad val.</i>
8716.8090 -	Other.		90% <i>ad val.</i>
-	Parts:		
8716.9010 ---	Components of trailers		90% <i>ad val.</i>
8716.9090 ---	Other		90% <i>ad val.</i>
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.		
8801.1000 -	Gliders and hang gliders		20% <i>ad val.</i>

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	-	Other:	
	8801.9010 ---	Balloons and dirigibles	20% <i>ad val.</i>
	8801.9090 ---	Other	20% <i>ad val.</i>
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles.	
	-	Helicopters:	
	8802.1100 --	Of an unladen weight not exceeding 2,000 kg.	20% <i>ad val.</i>
	8802.1200 --	Of an unladen weight exceeding 2,000 kg.	20% <i>ad val.</i>
	8802.2000 -	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	20% <i>ad val.</i>
	8802.3000 -	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.	20% <i>ad val.</i>
	8802.4000 -	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	20% <i>ad val.</i>
	8802.5000 -	Spacecraft (including satellites) and spacecraft launch vehicles	20% <i>ad val.</i>
88.03		Parts of goods of heading No. 88.01 or 88.02.	
	8803.1000 -	Propellers and rotors and parts thereof	20% <i>ad val.</i>
	8803.2000 -	Under-carriages and parts thereof	20% <i>ad val.</i>
	8803.3000 -	Other parts of aeroplanes or helicopters	20% <i>ad val.</i>
	8803.9000 -	Other	20% <i>ad val.</i>
88.04		Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.	
	8804.0010 ---	Rotochutes	20% <i>ad val.</i>
	8804.0020 ---	Unserviceable parachutes of silk or of man made fibres.	90% <i>ad val.</i>
	8804.0090 ---	Other.	The duty applicable to the material of which the article is made.
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of foregoing articles.	
	8805.1000 -	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	30% <i>ad val.</i>
	8805.2000 -	Ground flying trainers and parts thereof	30% <i>ad val.</i>

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89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	
	8901.1000 -	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds	30% <i>ad val.</i>
	8901.2000 -	Tankers	30% <i>ad val.</i>
	8901.3000 -	Refrigerated vessels, other than those of subheading No. 8901.2000	30% <i>ad val.</i>
	8901.9000 -	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	30% <i>ad val.</i>
89.02	8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	30% <i>ad val.</i>
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
	8903.1000 -	Inflatable	30% <i>ad val.</i>
	-	Other:	
	8903.9100 --	Sailboats, with or without auxiliary motor	30% <i>ad val.</i>
	8903.9200 --	Motorboats, other than outboard motorboats	30% <i>ad val.</i>
	8903.9900 --	Other	30% <i>ad val.</i>
89.04	8904.0000	Tugs and pusher craft.	30% <i>ad val.</i>
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
	8905.1000 -	Dredgers	30% <i>ad val.</i>
	8905.2000 -	Floating or submersible drilling or production platforms	30% <i>ad val.</i>
	8905.9000 -	Other	30% <i>ad val.</i>
89.06		Other vessels, including warships and lifeboats other than rowing boats.	
	8906.0010 ---	Warships	10% <i>ad val.</i>
	8906.0020 ---	Lifeboats	30% <i>ad val.</i>
	8906.0090 ---	Other	30% <i>ad val.</i>
89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons).	
	8907.1000 -	Inflatable rafts	30% <i>ad val.</i>
	8907.9000 -	Other	30% <i>ad val.</i>
89.08	8908.0000	Vessels and other floating structures for breaking up.	Rs. 2500 per 1 + 10% <i>ad val.</i>

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		which shall consist of mounting, not being, lenses and prisms or polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
	9001.1000 -	Optical fibres, optical fibre bundles and cables	30% <i>ad val.</i>
	9001.2000 -	Sheets and plates of polarising material	30% <i>ad val.</i>
	9001.3000 -	Contact lenses	30% <i>ad val.</i>
	9001.4000 -	Spectacle lenses of glass	30% <i>ad val.</i>
	9001.5000 -	Spectacle lenses of other materials	30% <i>ad val.</i>
	9001.9000 -	Other	30% <i>ad val.</i>
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
	-	Objective lenses :-	
	9002.1100 --	For cameras, projectors or photographic enlargers or reducers	30% <i>ad val.</i>
	9002.1900 --	Other	30% <i>ad val.</i>
	9002.2000 -	Filters	30% <i>ad val.</i>
	9002.9000 -	Other	30% <i>ad val.</i>
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
	-	Frames and mountings :	
	9003.1100 --	Of plastics	90% <i>ad val.</i>
		Of other material :	
	9003.1910 ---	Of precious metals or rolled precious metals	90% <i>ad val.</i>
	9003.1990 ---	Other	90% <i>ad val.</i>
	9003.9000 -	Parts	The rate applicable to the article to which they form parts.
90.04		Spectacles, goggles and the like, corrective, protective or other.	
	-	Sunglasses :	
	9004.1010 ---	Of precious metals or rolled precious metals	90% <i>ad val.</i>
	9004.1090 ---	Other	90% <i>ad val.</i>

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	-	Other :	
	9004.9010 ---	Welders' goggles, safety goggles for mining operations	90% <i>ad val.</i>
	9004.9020 ---	Of precious metals or rolled precious metals	90% <i>ad val.</i>
	9004.9090 ---	Other	90% <i>ad val.</i>
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
	9005.1000 -	Binoculars	90% <i>ad val.</i>
	-	Other instruments:	
	9005.8010 ---	Astronomical instruments	10% <i>ad val.</i>
	9005.8090 ---	Other	90% <i>ad val.</i>
	-	Parts and accessories (including mountings):	
	9005.9010 ---	Of astronomical instruments	10% <i>ad val.</i>
	9005.9090 ---	Other	90% <i>ad val.</i>
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading No. 85.39.	
	9006.1000 -	Cameras of a kind used for preparing printing plates or cylinders	60% <i>ad val.</i>
	9006.2000 -	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	50% <i>ad val.</i>
	9006.3000 -	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, comparison cameras for forensic or criminological purposes	60% <i>ad val.</i>
	9006.4000 -	Instant print cameras	60% <i>ad val.</i>
	-	Other cameras:	
	9006.5100 --	With a through-the-lens view-finder [Single lens reflex (SLR)], for roll film of a width not exceeding 35 mm	60% <i>ad val.</i>
	9006.5200 --	Other, for roll film of a width less than 35 mm	60% <i>ad val.</i>
	9006.5300 --	Other, for roll film of a width of 35 mm	60% <i>ad val.</i>
	9006.5900 --	Other	60% <i>ad val.</i>
	-	Photographic flashlight apparatus and flash bulbs:	
	9006.6100 --	Discharge lamp ('electronic') flash-light apparatus	60% <i>ad val.</i>
	9006.6200 --	Flashbulbs, flashcubes and the like	60% <i>ad val.</i>

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	9006.6900 --	Other	60% <i>ad val.</i>
	-	Parts and accessories:	
	9006.9100 --	For cameras	60% <i>ad val.</i>
	9006.9900 --	Other	60% <i>ad val.</i>
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	-	Cameras:	
	9007.1100 --	For film of less than 16 mm width or for double 8 mm film	60% <i>ad val.</i>
	9007.1900 --	Other	50% <i>ad val.</i>
	-	Projectors:	
	9007.2100 --	For film of less than 16 mm width	60% <i>ad val.</i>
	9007.2900 --	Other	50% <i>ad val.</i>
	-	Parts and accessories:	
	9007.9100 --	For cameras	60% <i>ad val.</i>
	9007.9200 --	For projectors	60% <i>ad val.</i>
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
	9008.1000 -	Slide projectors	60% <i>ad val.</i>
	9008.2000 -	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	50% <i>ad val.</i>
	9008.3000 -	Other image projectors	60% <i>ad val.</i>
	9008.4000 -	Photographic (other than cinematographic) enlargers and reducers	60% <i>ad val.</i>
	9008.9000 -	Parts and accessories	60% <i>ad val.</i>
90.09		Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	
	-	Electrostatic photo-copying apparatus:	
	9009.1100 --	Operating by reproducing the original image directly onto the copy (direct process)	50% <i>ad val.</i>
	9009.1200 --	Operating by reproducing the original image via an intermediate onto the copy (indirect process).	50% <i>ad val.</i>
	-	Other photo-copying apparatus:	
	9009.2100 --	Incorporating an optical system	50% <i>ad val.</i>
	9009.2200 --	Of the contact type	50% <i>ad val.</i>

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	9009.3000 -	Thermo-copying apparatus	50% <i>ad val.</i>
	9009.9000 -	Parts and accessories	50% <i>ad val.</i>
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
	-	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper:	
	9010.1010 ---	For X-ray film	10% <i>ad val.</i>
	9010.1090 ---	Other	60% <i>ad val.</i>
	-	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	
	9010.2010 ---	Optical printers for microfilms	50% <i>ad val.</i>
	9010.2090 ---	Other	60% <i>ad val.</i>
	9010.3000 -	Projection screens	60% <i>ad val.</i>
	9010.9000 -	Parts and accessories	60% <i>ad val.</i>
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
	9011.1000 -	Stereoscopic microscopes	10% <i>ad val.</i>
	9011.2000 -	Other microscopes, for photo-micrography, cinephotomicrography or microprojection	10% <i>ad val.</i>
	9011.8000 -	Other Microscope	10% <i>ad val.</i>
	9011.9000 -	Parts accessories	10% <i>ad val.</i>
90.12		Microscopes other than optical microscopes; diffraction apparatus.	
	9012.1000 -	Microscopes other than optical microscopes and diffraction apparatus	10% <i>ad val.</i>
	9012.9000 -	Parts and accessories	10% <i>ad val.</i>
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
	9013.1000 -	Telescopic sights for fitting to arms, periscopes, telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10% <i>ad val.</i>

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	9013.2000 -	Laser, other than laser diodes	10% <i>ad val.</i>
	9013.8000 -	Other devices, appliances and instruments	10% <i>ad val.</i>
	9013.9000 -	Parts and accessories	10% <i>ad val.</i>
90.14		Direction finding compasses ; other navigational instrumets and appliances.	
	9014.1000 -	Direction finding compasses	10% <i>ad val.</i>
	9014.2000 -	Instruments and appliances for aeronautical or space navigation (other than compasses)	10% <i>ad val.</i>
	9014.8000 -	Other instruments and appliances	10% <i>ad val.</i>
	9014.9000 -	Parts and accessories	10% <i>ad val.</i>
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological meteorological or geophysical instruments and appliances, excluding compasses ; rangefinders.	
	9015.1000 -	Rangefinders	10% <i>ad val.</i>
	9015.2000 -	Theodolites and tachometers	50% <i>ad val.</i>
	9015.3000 -	Levels	50% <i>ad val.</i>
	9015.4000 -	Photogrammetrical surveying instruments and appliances	10% <i>ad val.</i>
	9015.8000 -	Other instruments and appliances	10% <i>ad val.</i>
	-	Parts and accessories :	
	9015.9010 ---	Of theodolites and levels	50% <i>ad val.</i>
	9015.9090 ---	Other	10% <i>ad val.</i>
90.16	9016.0000	Balances of a sensitivity of 5 cg or better, with or without weights.	10% <i>ad val.</i>
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
	9017.1000 -	Drafting tables and machines, whether or not automatic	10% <i>ad val.</i>
	-	Other drawing, marking-out or mathematical calculating instruments :	
	9017.2010 ---	Drawing and marking out instruments not exceeding 20cm in length whether or not put up in sets	50% <i>ad val.</i>
	9017.2090 ---	Other	10% <i>ad val.</i>
	9017.3000 -	Micrometers, callipers and gauges	10% <i>ad val.</i>

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	9017.8000 -	Other instruments	10% <i>ad val.</i>
	9017.9000 -	Parts and accessories	10% <i>ad val.</i>
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.)	
	9018.1100 ---	Electro-cardiographs	10% <i>ad val.</i>
	9018.1900 ---	Other	10% <i>ad val.</i>
	9018.2000 -	Ultra-violet or infra-red ray apparatus	10% <i>ad val.</i>
	-	Syringes, needles, catheters, cannulae and the like:	
	9018.3100 --	Syringes, with or without needles	10% <i>ad val.</i>
	9018.3200 --	Tubular needles and needles for sutures	10% <i>ad val.</i>
	9018.3900 --	Other	10% <i>ad val.</i>
	-	Other instruments and appliances, used in dental sciences:	
	9018.4100 --	Dental drill engines, whether or not combined on a single base with other dental equipment	10% <i>ad val.</i>
	9018.4900 --	Other	10% <i>ad val.</i>
	9018.5000 -	Other ophthalmic instruments and appliances	10% <i>ad val.</i>
	9018.9000 -	Other instruments and appliance	10% <i>ad val.</i>
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
	9019.1000 -	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	50% <i>ad val.</i>
	9019.2000 -	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10% <i>ad val.</i>
90.20	9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10% <i>ad val.</i>
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	

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		are worn or carried, or implanted in the body, to compensate for a defect or disability.	
	-	Artificial joints and other orthopaedic or fracture appliances:	
9021.1100 --		Artificial joints	10% <i>ad val.</i>
9021.1900 --		Other	10% <i>ad val.</i>
	-	Artificial teeth and dental fittings	
9021.2100 --		Artificial teeth	10% <i>ad val.</i>
9021.2900 --		Other	10% <i>ad val.</i>
9021.3000 -		Other artificial parts of the body	10% <i>ad val.</i>
9021.4000 -		Hearing aids, excluding parts and accessories	10% <i>ad val.</i>
9021.5000 -		Pacemakers for stimulating heart muscles, excluding parts and accessories	10% <i>ad val.</i>
9021.9000 -		Other	10% <i>ad val.</i>
90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks screens, examination or treatment tables, chairs and the like.	
	-	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.1100 --		For medical, surgical dental or veterinary uses	10% <i>ad val.</i>
9022.1900 --		For other uses	10% <i>ad val.</i>
	-	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.2100 --		For medical, surgical, dental or veterinary uses	10% <i>ad val.</i>
9022.2900 --		For other uses.	10% <i>ad val.</i>
9022.3000 -		X-ray tubes.	10% <i>ad val.</i>
9022.9000 -		Other, including parts and accessories.	10% <i>ad val.</i>
90.23	9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10% <i>ad val.</i>

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90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
9024.1000 -	Machines and appliances for testing metals.	10% <i>ad val.</i>	
9024.8000 -	Other machines and appliances.	10% <i>ad val.</i>	
9024.9000 -	Parts and accessories.	10% <i>ad val.</i>	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers, and psychrometers, recording or not, and any combination of these instruments.		
-	Thermometers and pyrometers, not combined with other instruments:		
9025.1100 -	Liquid-filled, for direct reading.	10% <i>ad val.</i>	
9025.1900 -	Other.	10% <i>ad val.</i>	
9025.2000 -	Barometers, not combined with other instruments	10% <i>ad val.</i>	
9025.8000 -	Other instruments.	10% <i>ad val.</i>	
9025.9000 -	Parts and accessories.	10% <i>ad val.</i>	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variable of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos. 90.14, 90.15, 90.28, or 90.32.		
9026.1000 -	For measuring or checking the flow or level or liquids.	30% <i>ad val.</i>	
9026.2000 -	For measuring or checking pressure.	30% <i>ad val.</i>	
9026.8000 -	Other instruments apparatus.	30% <i>ad val.</i>	
9026.9000 -	Parts and accessories.	30% <i>ad val.</i>	
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, prosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.		
9027.1000 -	Gas or smoke analysis apparatus.	10% <i>ad val.</i>	
9027.2000 -	Chromatographs and electrophoresis instruments.	10% <i>ad val.</i>	
9027.3000 -	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR).	10% <i>ad val.</i>	
9027.4000 -	Exposure meters.	10% <i>ad val.</i>	

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		radiations (U.V., visible, etc.).	10% <i>ad val.</i>
	9027.8000 -	Other instruments and apparatus.	10% <i>ad val.</i>
	9027.9000 -	Microtomes, parts and accessories.	10% <i>ad val.</i>
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
	9028.1000 -	Gas meters.	90% <i>ad val.</i>
	9028.2000 -	Liquid meters.	90% <i>ad val.</i>
	-	Electricity meters.	90% <i>ad val.</i>
	9028.3010 ---	For voltage not exceeding 999.	90% <i>ad val.</i>
	9028.3090 ---	Other.	50% <i>ad val.</i>
	9028.9000 -	Parts and accessories.	The rate applicable to the article of which they are parts or accessories.
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.	
	-	Revolution counters, production counters, taximeters, mileometers, pedometers and the like.	
	9029.1010 ---	Taximeters and pedometers.	90% <i>ad val.</i>
	9029.1020 -	Other mileometers, revolution counters, suitable for use on motor vehicles.	70% <i>ad val.</i>
	9029.1090 ---	Other.	50% <i>ad val.</i>
	9029.2000 -	Speed indicators and tachometers; stroboscopes.	70% <i>ad val.</i>
	9029.9000 -	Parts and accessories.	50% <i>ad val.</i>
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
	9030.1000 -	Instruments and apparatus for measuring or detecting ionising radiations.	10% <i>ad val.</i>
	9030.2000 -	Cathode-ray oscilloscopes and cathode-ray oscillographs.	10% <i>ad val.</i>
	-	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
	9030.3100 --	Multimeters.	10% <i>ad val.</i>

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	9030.3900 ---	Other.	10% <i>ad val.</i>
	9030.4000 -	Other instruments and apparatus specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).	10% <i>ad val.</i>
	-	Other instruments and apparatus.	
	9030.8100 --	With a recording device.	10% <i>ad val.</i>
	9030.8900 --	Other.	10% <i>ad val.</i>
	9030.9000 -	Parts and accessories.	10% <i>ad val.</i>
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
	9031.1000 -	Machines for balancing mechanical parts.	10% <i>ad val.</i>
	9031.2000 -	Test benches.	10% <i>ad val.</i>
	9031.3000 -	Profile projectors.	10% <i>ad val.</i>
	9031.4000 -	Other optical instruments and appliances.	10% <i>ad val.</i>
	9031.8000 -	Other instruments, appliances and machines.	10% <i>ad val.</i>
	9031.9000 -	Parts and accessories.	
90.32		Automatic regulating or controlling instruments and apparatus.	
	9032.1000 -	Thermostats.	30% <i>ad val.</i>
	9032.2000 -	Manostats.	30% <i>ad val.</i>
	-	Other instruments and apparatus:	
	9032.8100 --	Hydraulic or pneumatic.	30% <i>ad val.</i>
	9032.8900 --	Other.	30% <i>ad val.</i>
	9032.9000 -	Parts and accessories.	30% <i>ad val.</i>
90.33	9033.0000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	The rate applicable to the article of which they form parts or accessories.
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, battery or accumulator powered, whether or not incorporating a stop-watch facility:	
	9101.1100 --	With mechanical display only.	90% <i>ad val.</i>

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	9101.1200 --	With opto-electronic display only.	90% <i>ad val.</i>
	9101.1900 --	Other.	90% <i>ad val.</i>
	-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9101.2100 --	With automatic winding.	90% <i>ad val.</i>
	9101.2900 --	Other.	90% <i>ad val.</i>
	-	Other:	
	9101.9100 --	Battery or accumulator powered.	90% <i>ad val.</i>
	9101.9900 --	Other.	90% <i>ad val.</i>
91.02		Wrist-watches, pocket-watches, and other watches, including stop-watches, other than those of heading No. 91.01.	
	-	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:	
	9102.1100 --	With mechanical display only.	30% <i>ad val.</i>
	9102.1200 --	With opto-electronic display only.	30% <i>ad val.</i>
	9102.1900 --	Other.	30% <i>ad val.</i>
	-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9102.2100 --	With automatic winding.	30% <i>ad val.</i>
	9102.2900 --	Other.	30% <i>ad val.</i>
	-	Other:	
	9102.9100 --	Battery or accumulator powered.	30% <i>ad val.</i>
	9102.9900 --	Other.	30% <i>ad val.</i>
91.03		Clocks with watch movements, excluding clocks of heading No. 91.04.	
	9103.1000 -	Battery or accumulator powered.	90% <i>ad val.</i>
	9103.9000 -	Other.	90% <i>ad val.</i>
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	
	9104.0010 ---	For aircraft and spacecraft.	30% <i>ad val.</i>
	9104.0090 ---	Other.	90% <i>ad val.</i>
91.05		Other clocks.	
	-	Alarm clocks:	
	9105.1100 -	Battery, accumulator or mains powered.	90% <i>ad val.</i>
	9105.1900 --	Other.	90% <i>ad val.</i>

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	-	Wall clocks:	
	9105.2100 --	Battery, accumulator or mains powered.	90% <i>ad val.</i>
	9105.2900 --	Other.	90% <i>ad val.</i>
	-	Other:	
	9105.9100 --	Battery, accumulator or mains powered.	90% <i>ad val.</i>
	9105.9900 --	Other.	90% <i>ad val.</i>
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).	
	9106.1000 -	Time-registers, time-recorders.	90% <i>ad val.</i>
	9106.2000 -	Parking meters.	90% <i>ad val.</i>
	9106.9000 -	Other.	90% <i>ad val.</i>
91.07	9107.0000	Time switches with clock or watch movement or with synchronous motor.	90% <i>ad val.</i>
91.08		Watch movements, complete and assembled.	
	-	Battery or accumulator powered:	
	9108.1100 --	With mechanical display only or with a device to which a mechanical display can be incorporated.	30% <i>ad val.</i>
	9108.1200 --	With opto-electronic display only.	30% <i>ad val.</i>
	9108.1900 --	Other.	30% <i>ad val.</i>
	9108.2000 -	With automatic winding.	30% <i>ad val.</i>
	-	Other:	
	9108.9100 --	Measuring 33.8 mm or less.	30% <i>ad val.</i>
	9108.9900 --	Other.	30% <i>ad val.</i>
91.09		Clock movements, complete and assembled.	
	-	Battery, accumulator or mains powered:	
	9109.1100 --	Of alarm clocks.	50% <i>ad val.</i>
	9109.1900 --	Other.	50% <i>ad val.</i>
	9109.9000 -	Other.	50% <i>ad val.</i>
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movement.	
	-	Of watches:	
	9110.1100 --	Complete movements, unassembled or partly assembled (movement sets).	50% <i>ad val.</i>

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	9110.1200 --	Incomplete movements, assembled.	50% <i>ad val.</i>
	9110.1900 --	Rough movements.	50% <i>ad val.</i>
	9110.9000 -	Other.	50% <i>ad val.</i>
91.11	Watch cases and parts thereof.		
	9111.1000 -	Cases of precious metal or of metal clad with precious metal.	90% <i>ad val.</i>
	9111.2000 -	Cases of base metal, whether or not gold-or silver-plated.	90% <i>ad val.</i>
	9111.8000 -	Other cases.	90% <i>ad val.</i>
	9111.9000 -	Parts.	90% <i>ad val.</i>
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		
	9112.1000 -	Cases of metal.	90% <i>ad val.</i>
	-	Other cases:	
	9112.8010 ---	Of precious metal or of metal clad with precious metal.	90% <i>ad val.</i>
	9112.8090 ---	Other.	90% <i>ad val.</i>
	9112.9000 -	Parts.	90% <i>ad val.</i>
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		
	9113.1000 -	Of precious metal or of metal clad with precious metal.	90% <i>ad val.</i>
	9113.2000 -	Of base metal, whether or not gold-or silver-plated.	70% <i>ad val.</i>
	9113.9000 -	Other.	70% <i>ad val.</i>
91.14	Other clock or watch parts.		
	9114.1000 -	Springs, including hair-springs.	50% <i>ad val.</i>
	9114.2000 -	Jewels.	50% <i>ad val.</i>
	9114.3000 -	Dials.	50% <i>ad val.</i>
	9114.4000 -	Plates and bridges.	50% <i>ad val.</i>
	9114.9000 -	Other.	50% <i>ad val.</i>
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
	9201.1000 -	Upright pianos	90% <i>ad val.</i>
	9201.2000 -	Grand pianos	90% <i>ad val.</i>
	9201.9000 -	Other	90% <i>ad val.</i>

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92.02	Other string musical instruments (for example, guitars, violins, harps).		
	9202.1000 -	Played with a bow	90% <i>ad val.</i>
	9202.9000 -	Other	90% <i>ad val.</i>
92.03	9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	90% <i>ad val.</i>
92.04	Accordions and similar instruments; mouth organs.		
	9204.1000 -	Accordions and similar instruments	90% <i>ad val.</i>
	9204.2000 -	Mouth organs	90% <i>ad val.</i>
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).		
	9205.1000 -	Brace-wind instruments	90% <i>ad val.</i>
	9205.9000 -	Other	90% <i>ad val.</i>
92.06	9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).	90% <i>ad val.</i>
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).		
	9207.1000 -	Keyboard instruments, other than accordions	90% <i>ad val.</i>
	9207.9000 -	Other	90% <i>ad val.</i>
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical sawa and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.		
	9208.1000 -	Musical boxes	90% <i>ad val.</i>
	9208.9000 -	Other	90% <i>ad val.</i>
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.		
	9209.1000 -	Metronomes, tuning forks and pitch pipes	90% <i>ad val.</i>
	9209.2000 -	Mechanisms for musical boxes	90% <i>ad val.</i>
	9209.3000 -	Musical instrument strings	90% <i>ad val.</i>
	-	Other:	
	9209.9100 -	Parts and accessories for pianos	90% <i>ad val.</i>
	9209.9200 -	Parts and accessories for the musical instruments of heading No. 9202	90% <i>ad val.</i>
	9209.9300 -	Parts and accessories for the musical instruments of heading No. 92.03.	90% <i>ad val.</i>

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	9209.9400 --	Parts and accessories for the musical instruments of heading No. 92.07.	90% <i>ad val.</i>
	9209.9900 --	Other	90% <i>ad val.</i>
93.01	9301.0000	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07	90% <i>ad val.</i>
93.02		Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	
	9302.0010 ---	Of prohibited bore and of calibres higher than 0.32.	90% <i>ad val.</i>
	9302.0090 ---	Other	90% <i>ad val.</i>
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line throwing guns).	
	9303.1000 -	Muzzle-loading firearms	90% <i>ad val.</i>
	-	Other sporting hunting or target-shooting shotguns, including combination shotgun-rifles.	
	9303.2010 ---	Arms of caliber higher than 12 bore shotguns	90% <i>ad val.</i>
	9303.2090 ---	Other	90% <i>ad val.</i>
	-	Other sporting hunting or target-shooting rifles	
	9303.3010 ---	Rifles of 7 mm bore	90% <i>ad val.</i>
	9303.3020 ---	Arms of prohibited bores and rifles of 8 mm and 9 mm bore	90% <i>ad val.</i>
	9303.3030 ---	Arms of calibre higher than 0.22 rifles	90% <i>ad val.</i>
	9303.3090 ---	Other	90% <i>ad val.</i>
	9303.9000 -	Other	90% <i>ad val.</i>
93.04	9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	90% <i>ad val.</i>
93.05		Parts and accessories of articles of headings Nos. 93.01 to 93.04.	
	9305.1000 -	Of revolvers or pistols	90% <i>ad val.</i>
	-	Of shotguns or rifles of heading No. 93.03	
	9305.2100 --	Shotgun barrels	90% <i>ad val.</i>
	9305.2900 --	Other	90% <i>ad val.</i>
	-	Other:	
	9305.9010 ---	Barrel blanks for recoiling rifles, guns and mortars	90% <i>ad val.</i>
	9305.9090 ---	Other	90% <i>ad val.</i>

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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.		
9306.1000 -	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	90% <i>ad val.</i>	
-	Shotgun cartridges and parts thereof, air gun pellets:		
--	Cartridges:		
9306.2110 ---	For weapons of prohibited bores.	90% <i>ad val.</i>	
9306.2190 ---	Other	90% <i>ad val.</i>	
9306.2900 --	Other	90% <i>ad val.</i>	
-	Other cartridges and parts thereof:		
---	Of rifles of 0.22 and 7 mm bore:		
9306.3011 ---	Cartridges	70% <i>ad val.</i>	
9306.3019 ----	Parts	70% <i>ad val.</i>	
---	Of other weapons of non-prohibited bore:		
9306.3021 ----	Cartridges	90% <i>ad val.</i>	
9306.3029 ----	Parts	90% <i>ad val.</i>	
9306.3090 ---	Other	90% <i>ad val.</i>	
9306.9000 -	Other	90% <i>ad val.</i>	
93.07	9307.0000 Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	90% <i>ad val.</i>	
94.01	Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.		
9401.1000 -	Seats of a kind used for aircraft	90% <i>ad val.</i>	
9401.2000 -	Seats of a kind used for motor vehicles	90% <i>ad val.</i>	
9401.3000 -	Swivel seats with variable height adjustment	90% <i>ad val.</i>	
9401.4000 -	Seats other than garden seats or camping equipment, convertible into beds	90% <i>ad val.</i>	
9401.5000 -	Seats of cane, osier, bamboo or similar materials	90% <i>ad val.</i>	
-	Other seats, with wooden frames:		
9401.6100 --	Upholstered	90% <i>ad val.</i>	
9401.6900 --	Other	90% <i>ad val.</i>	
-	Other seats, with metal frames:		
9401.7100 --	Upholstered	90% <i>ad val.</i>	
9401.7900 --	Other	90% <i>ad val.</i>	
9401.8000 -	Other seats	90% <i>ad val.</i>	
9401.9000 -	Parts	90% <i>ad val.</i>	

	2	3	4
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital reclining and elevating movements; parts of the foregoing articles.		
-	Dentists', barbers' or similar chairs and parts thereof:		
9402.1010 - -	Dentists' chair		10% <i>ad val.</i>
9402.1090 - -	Other		90% <i>ad val.</i>
9402.9000 -	Other		90% <i>ad val.</i>
94.03	Other furniture and parts thereof		
9403.1000 -	Metal furniture of a kind used in offices		90% <i>ad val.</i>
9403.2000 -	Other metal furniture		90% <i>ad val.</i>
9403.3000 -	Wooden furniture of a kind used in offices		90% <i>ad val.</i>
9403.4000 -	Wooden furniture of a kind used in the kitchen		90% <i>ad val.</i>
9403.5000 -	Wooden furniture of a kind used in the bedroom		90% <i>ad val.</i>
9403.6000 -	Other wooden furniture		90% <i>ad val.</i>
9403.7000 -	Furniture of plastics		90% <i>ad val.</i>
9403.8000 -	Furniture of other materials, including cane, osier, bamboo or similar materials.		90% <i>ad val.</i>
9403.9000 -	Parts		90% <i>ad val.</i>
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
9404.1000 -	Mattress supports		90% <i>ad val.</i>
-	Mattresses:		
9404.2100 - -	Of cellular rubber or plastics, whether or not covered		90% <i>ad val.</i>
9404.2900 - -	Of other materials		90% <i>ad val.</i>
9404.3000 -	Sleeping bags		90% <i>ad val.</i>
9404.9000 -	Other		90% <i>ad val.</i>
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
9405.1000 -	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares		75% <i>ad val.</i>

1	2	3	4
	9405.2000 -	Electric table, desk, bedside or floor-standing lamps	75% <i>ad val.</i>
	9405.3000 -	Lighting sets of a kind used for christmas trees	90% <i>ad val.</i>
	9405.4000 -	Other electric lamps and lighting fittings	75% <i>ad val.</i>
	9405.5000 -	Non-electrical lamps and lighting fittings	90% <i>ad val.</i>
	9405.6000 -	Illuminated signs, illuminated name-plates and the like	90% <i>ad val.</i>
	-	Parts:	
	9405.9100 --	Of glass	90% <i>ad val.</i>
	9405.9200 --	Of plastics	90% <i>ad val.</i>
	9405.9900 ---	Other	90% <i>ad val.</i>
94.06	9406.0000	Prefabricated buildings.	90% <i>ad val.</i>
95.01	9501.0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages	90% <i>ad val.</i>
95.02		Dolls representing only human beings.	
	9502.1000 -	Dolls, whether or not dressed	90% <i>ad val.</i>
	-	Parts and accessories:	
	9502.9100 --	Garments and accessories therefor, footwear and headgear	90% <i>ad val.</i>
	9502.9900 --	Other	90% <i>ad val.</i>
95.03		Other toys; reduced-size ("Scale") models and similar recreational models, working or not; puzzles of all kinds.	
	9503.1000 -	Electric trains, including tracks, signals and other accessories therefor	90% <i>ad val.</i>
	9503.2000 -	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.1000.	90% <i>ad val.</i>
	9503.3000 -	Other construction sets and constructional toys.	90% <i>ad val.</i>
	-	Toys representing animals or non-human creatures:	
	9503.4100 --	Stuffed	90% <i>ad val.</i>
	9503.4900 --	Other	90% <i>ad val.</i>
	9503.5000 -	Toy musical instruments and apparatus.	90% <i>ad val.</i>
	9503.6000 -	Puzzles.	90% <i>ad val.</i>
	9503.7000 -	Other toys, put up in sets or outfits.	90% <i>ad val.</i>
	9503.8000 -	Other toys and models, incorporating a motor.	90% <i>ad val.</i>
	9503.9000 -	Other.	90% <i>ad val.</i>

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95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.		
9504.1000 -	Video games of a kind used with a television receiver.	70% <i>ad val.</i>	
-	Articles and accessories for billiards:		
9504.2010 ---	Billiard balls.	10% <i>ad val.</i>	
9504.2090 ---	Other.	90% <i>ad val.</i>	
9504.3000 -	Other games, coin-or-disc-operated, other than bowling alley equipment.	90% <i>ad val.</i>	
9504.4000 -	Playing cards.	90% <i>ad val.</i>	
-	Other:		
9504.9010 -	Parlour games.	90% <i>ad val.</i>	
9504.9090 -	Other.	90% <i>ad val.</i>	
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
9505.1000 -	Articles for Christmas festivities.	90% <i>ad val.</i>	
9505.9000 -	Other.	90% <i>ad val.</i>	
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.		
-	Snow-skis and other snow-ski equipment:		
9506.1100 --	Skis.	90% <i>ad val.</i>	
9506.1200 -	Ski-fastenings (ski-bindings)	90% <i>ad val.</i>	
9506.1900 --	Other.	90% <i>ad val.</i>	
-	Water-skis, surf-boards, sailboards and other water sport equipment:		
9506.2100 --	Sailboards.	90% <i>ad val.</i>	
9506.2900 --	Other.	90% <i>ad val.</i>	
-	Golf clubs and other golf equipment:		
9506.3100 --	Clubs, complete.	10% <i>ad val.</i>	
9506.3200 --	Balls.	10% <i>ad val.</i>	
9506.3900 --	Other.	10% <i>ad val.</i>	
-	Articles and equipment for table tennis:		
9506.4010 ---	Balls.	10% <i>ad val.</i>	
9506.4090 ---	Other.	90% <i>ad val.</i>	

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	-	Tennis, badminton or similar rackets, whether or not strung:	
	9506.5100 --	Lawn-tennis rackets, whether or not strong.	90% <i>ad val.</i>
	9506.5900 --	Other.	10% <i>ad val.</i>
	-	Balls, other than golf balls and table-tennis balls:	
	9506.6100 --	Lawn-tennis balls.	90% <i>ad val.</i>
	9506.6200 --	Inflatable.	90% <i>ad val.</i>
	-	Other:	
	9506.6910 ---	Squash balls.	10% <i>ad val.</i>
	9506.6990 ---	Other.	90% <i>ad val.</i>
	9506.7000 -	Ice skates and roller skates, including skating boots with skates attached.	90% <i>ad val.</i>
	-	Other:	
	9506.9100 --	Articles and equipment for general physical exercise, gymnastics or athletics.	90% <i>ad val.</i>
	9506.9900 --	Other.	90% <i>ad val.</i>
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 No. 92.08 or 97.05) and similar hunting or shooting requisites.	
	9507.1000 -	Fishing rods.	90% <i>ad val.</i>
	9507.2000 -	Fish-hooks, whether or not snelled.	50% <i>ad val.</i>
	9507.3000 -	Fishing reels.	90% <i>ad val.</i>
	-	Other:	
	9507.9010 ---	Fishing floats.	30% <i>ad val.</i>
	9507.9090 ---	Other.	90% <i>ad val.</i>
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	
	9508.0010 ---	Gambling equipment.	90% <i>ad val.</i>
	9508.0090 ---	Other.	90% <i>ad val.</i>
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).	
	9601.1000 -	Worked ivory and articles of ivory.	90% <i>ad val.</i>
	9601.9000 -	Other.	90% <i>ad val.</i>

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 No. 35.03) and articles of unhardened gelatin.	
	9602.0010 ---	Gelatine capsules.	10% <i>ad val.</i>
	9602.0020 ---	Gelatine spangles.	90% <i>ad val.</i>
	9602.0090 ---	Other	90% <i>ad val.</i>
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
	9603.1000 -	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles.	90% <i>ad val.</i>
	-	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
	9603.2100 --	Tooth brushes, including dental-plate brushes,	90% <i>ad val.</i>
	--	Other:	
	9603.2910 ---	Shaving brushes,	90% <i>ad val.</i>
	9603.2990 ---	Other.	90% <i>ad val.</i>
	9603.3000 -	Artists' brushes, writing brushes and similar brushes for the application of cosmetics,	90% <i>ad val.</i>
	9603.4000 -	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading No. 9603.3000); paint pads and rollers.	90% <i>ad val.</i>
	9603.5000 -	Other brushes constituting parts of machines, appliances or vehicles.	90% <i>ad val.</i>
	9603.9000 -	Other,	90% <i>ad val.</i>
96.04	9604.0000	Hand sieves and hand riddles.	70% <i>ad val.</i>
96.05	9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	90% <i>ad val.</i>
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
	9606.1000 -	Press-fasteners, snap-fasteners and press-studs and parts therefor.	90% <i>ad val.</i>

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		Buttons:	
	9606.2100 --	Of plastics, not covered with textile material.	90% <i>ad val.</i>
	9606.2200 --	Of base metal, not covered with textile material.	90% <i>ad val.</i>
	9606.2900 --	Other	90% <i>ad val.</i>
	9606.3000 -	Button moulds and other parts of buttons; button blanks.	90% <i>ad val.</i>
96.07		Slide fasteners and parts thereof.	
		Slide fasteners:	
	9607.1100 --	Fitted with chain scoops of base metal.	90% <i>ad val.</i>
	9607.1900 --	Other.	90% <i>ad val.</i>
	9607.2000 -	Parts.	90% <i>ad val.</i>
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylus; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	
	9608.1000 -	Ball point pens.	90% <i>ad val.</i>
	9608.2000 -	Felt tipped and other porous-tipped pens and markers.	90% <i>ad val.</i>
		Fountain pens, stylograph pens and other pens:	
	9608.3100 --	Indian ink drawing pens.	90% <i>ad val.</i>
	9608.3900 --	Other.	90% <i>ad val.</i>
	9608.4000 -	Propelling or sliding pencils.	90% <i>ad val.</i>
	9608.5000 -	Sets of articles from two or more of the foregoing sub-headings.	90% <i>ad val.</i>
	9608.6000 -	Refills for ball point pens, comprising the ball point and ink-reservoir.	90% <i>ad val.</i>
		Other:	
	9608.9100 --	Pen nibs and nib points.	90% <i>ad val.</i>
	9608.9900 --	Other.	90% <i>ad val.</i>
96.09		Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks.	
	9609.1000 -	Pencils and crayons, with leads encased in a rigid sheath.	90% <i>ad val.</i>
	9609.2000 -	Pencil leads, black or coloured.	90% <i>ad val.</i>
	9609.9000 -	Other.	90% <i>ad val.</i>

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96.10	9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	90% <i>ad val.</i>
96.11	9611.0000	Date, sealing or numbering stamps and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	90% <i>ad val.</i>
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	
	9612.1000 -	Ribbons.	90% <i>ad val.</i>
	9612.2000 -	Ink-pads.	90% <i>ad val.</i>
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
	9613.1000 -	Pocket-lighters, gas fuelled, non-refillable.	90% <i>ad val.</i>
	9613.2000 -	Pocket-lighters, gas fuelled, refillable.	90% <i>ad val.</i>
	9613.3000 -	Table lighters.	90% <i>ad val.</i>
	9613.8000 -	Other lighters.	90% <i>ad val.</i>
	9613.9000 -	Parts.	90% <i>ad val.</i>
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holdes, and parts thereof.	
	9614.1000 -	Roughly shaped blocks of wood or roof, for the manufacture of pipes.	90% <i>ad val.</i>
	9614.2000 -	Pipes and pipe bowls.	90% <i>ad val.</i>
	9614.9000 -	Other.	90% <i>ad val.</i>
96.15		Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.	
		Combs, hair-slides and the like:	
	9615.1100 -	Of hard rubber or plastics.	90% <i>ad val.</i>
	9615.1900 -	Other.	90% <i>ad val.</i>
	9615.9000 -	Other.	90% <i>ad val.</i>
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.	
	9616.1000 -	Scent sprays and similar toilet sprays and mounts and heads therefor.	90% <i>ad val.</i>

1	2	3	4
	9616.2000 -	Powder-puffs and pads for the application of cosmetics or toilet preparations.	90% <i>ad val.</i>
96.17	9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.	70% <i>ad val.</i>
96.18	9618.0000	Tailors, dummies and other lay figures; automata and other animated displays used for shop window dressing.	90% <i>ad val.</i>
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; colleges and similar decorative plaques.	
	9701.1000 -	Paintings, drawings and pastels.	90% <i>ad val.</i>
	9701.9000 -	Other.	90% <i>ad val.</i>
97.02	9702.0000	Original engravings, prints and lithographs.	90% <i>ad val.</i>
97.03	9703.0000	Original sculptures and statuary, in any material.	90% <i>ad val.</i>
97.04	9704.0000	Postage or revenue stamps, stamp-postmarks, firstday covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	90% <i>ad val.</i>
97.05		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	
	9705.0010 ---	Of zoological and botanical interest.	10% <i>ad val.</i>
	9705.0090 ---	Other.	10% <i>ad val.</i>
97.06	9706.0000	Antiques of an age exceeding one hundred years.	10% <i>ad val.</i>

K. A. GORAYA,
Secretary General.