

CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT

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CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT

An Act to provide for the imposition of *ad valorem* customs and excise duties payable on goods imported and manufactured in Nigeria based on a harmonised system of customs tariff.

[1995 No.4.]

[1st March, 1995]

[Commencement.]

PART 1

Customs duties of goods imported into or exported from Nigeria

1. General rules for the interpretation of the Harmonised System

The Classification of goods according to various Schedules to this Act shall be in accordance with the General Rules for the interpretation of the Harmonised System set out in Part II of this Act.

2. Classification of goods imported

Goods imported into Nigeria shall, for customs purposes, be in accordance with the form of customs tariff set out in the First Schedule to this Act.

[First Schedule.]

3. Charge of import duty

Where in any heading or in any Harmonised System Code, (in this Act referred to as the H.S. Code) of the First Schedule to this Act, a rate of duty payable shall be the amount of the rate shown in the Customs Duty Rate for the year or years in which the goods concerned are imported into Nigeria, and on the importation into Nigeria of goods classified in that heading or H.S. Code there shall, subject to the provisions of section 4 of this Act, be charged an import duty at the rate shown in the Customs Duty Rate col-umn.

[First Schedule.]

4. Partial exemption of fish from import duty

In Chapter 3 of the First Schedule to this Act, the rates of import duty specified in the Customs Duty Rate Column H.S. Code 0301.1000 to 0304.9000 and H.S. Code 0306. 1100 to 0307.9900 shall not apply to fish-

[First Schedule.]

(a) caught, processed and landed; or

(b) processed and landed,

aboard vessels flying the Nigerian flag and owned by Nigerian citizens or companies.

5. Concession for utilisation of Nigerian gas

Any machinery, equipment or spare part imported into Nigeria by an industrial establishment engaged in the exploration, processing or power generation through the utilisation of Nigerian gas, for its operation, shall be exempted from the customs duties set out in the First Schedule to this Act.

[1997 No. 16.]

6. Levy on imported sugar

In addition to the customs duty and other approved charges, a five per cent levy on the C.I.F. value is hereby imposed on imported sugar.

7. Customs duty rate on raw materials for the manufacture of essential drugs

The importation of raw materials for the manufacture of drugs by bona fide drug manufacturers shall attract a ten per cent customs duty rate.

[1996 No. 13.]

8. Exemptions from import duty

Goods specified in the Second Schedule of this Act imported into Nigeria shall, subject to such conditions as are set out therein, be exempted from the duties set out in the Custom Duty Rate Column of the First Schedule to this Act.

[Second Schedule.]

9. Goods prohibited from being imported

Goods specified in the Third and Fourth Schedules to this Act shall be prohibited from being imported into Nigeria.

[First Schedule.]

10. Restriction on importation of arms and ammunitions

The goods classified in the First Schedule to this Act as arms and ammunitions, except for arms and ammunitions imported by the Armed Forces of Nigeria and the Nigeria Police Force under the Second Schedule to this Act, shall only be imported into Nigeria by licence issued by the appropriate authorities.

[Third and Fourth Schedules.]

11. Goods absolutely prohibited for exportation

The goods specified in the Sixth Schedule to this Act shall remain in force for seven years with respect thereto from the date of commencement of this Act.

[Sixth Schedule.]

12. Restriction on modification of duty imposed on goods, etc.

The duties imposed on goods specified in the First Schedule to this Act shall remain in force for seven years with respect thereto from the date of commencement of this Act.

[First Schedule.]

13. Power to impose, vary or remove any import duty and to amend the Schedules

(1) Notwithstanding the provisions of section 12 of this Act, the President may, on the recommendation of the Tariff Review Board, by order-

- (a) impose, vary or remove any import or excise duty;
- (b) add to or vary any of the Schedules;
- (c) delete the whole or any part of any of the Schedules;
- (d) substitute a new Schedule or Schedules thereto.

(2) Without prejudice to the generality of section 12 (1) (a) of the Interpretation Act (which allows different provisions to be made for different circumstances) an order made under this section may differentiate between the goods of different countries for the purpose of implementing the

provisions of any agreement between the Government of the Federal Republic of Nigeria and any other government or any international organisation or authority.

[Cap. 123.]

(3) An order made under subsection (1) of this section shall have effect from the date of its publication in the *Gazette*.

14. Effect of enactment reducing or removing duty

(1) Where this or any other enactment has the effect of reducing or removing the duty on any goods, any person by whom any such goods are entered shall, where the Minister so directs-

- (a) in the case of a reduced duty, pay the reduced duty thereon and in addition thereto shall-
 - (i) pay to the Nigerian Customs Service an amount equal to the difference between the duty payable immediately before the coming into force of such enactment and the reduced duty payable thereunder; or
 - (ii) give security to the Nigerian Customs Service by bond or otherwise for the amount;
- (b) in the case of a removed duty-
 - (i) pay to the Nigerian Customs Service, an amount equal to the duty payable immediately before the coming into force of such enactment; or
 - (ii) give security to the Nigeria Customs Service by bond or otherwise for such amount.

(2) All payments made under subsection (1) of this section shall, without prejudice to the provisions of section (1) of this Act, be brought to account as duties of customs.

15. Excess duty to be repaid

(1) If the amount paid as duty on any goods under any provision of this Act or any other enactment, together with any additional amount paid under section 14 (1) of this Act, exceeds the duty payable on such goods immediately after the expiration of such provision, the balance shall, on application, be repaid by the Nigeria Customs Service to the person who paid such amount.

(2) Subject to the provisions of section 14 (2) of this Act, any bond or other security given by any person under section 14 (1) of this Act shall, on the expiration of the enactment concerned, be cancelled.

16. Effect of increase of duty or reduction

(1) Where, in accordance with the provisions of this Act or any other enactment, any new customs import duty is imposed or any customs import duty is increased and any goods in respect of which the duty is payable are delivered on or after the day on which the new increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of any agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid to him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

(2) Where, in accordance with the provisions of this Act or any other enactment, any customs import duty is reduced or removed and any goods affected by the duty are delivered on or after the day on which the reduction in the duty takes effect or the duty ceases in pursuance of a contract made before that day, the purchaser of the goods, in the absence of any agreement to the contrary may, if the seller of the goods has had in respect of those goods the benefit of the reduction or removal of the duty, deduct from the contract price a sum equal to the amount of the reduction of the duty or the amount of the duty, as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under section 15 of this Act, the seller shall allow the benefit of such payment to the buyer.

17. Duty on goods imported in containers

If any goods chargeable with duty according to the weight or quantity thereof are imported in any container intended for sale, or of a kind usually sold with goods when they are sold retail, and if such container is marked or labelled as containing, or is commonly sold as containing or is commonly reputed to contain, a specific weight or quantity of such goods, then such container shall be deemed to contain not less than such specific weight or quantity.

18. Importation of prohibited goods

If for any reason whatsoever the Federal Government approves the importation of any item under the Third Schedule to this Act, the beneficiary shall pay the customs duty as prescribed in First Schedule to this Act or the duty specified in the letter of approval in addition to such other approved charges, provided the approval was obtained prior to the importation.

[First Schedule. Third Schedule.]

19. Columns that may or may not form part of Act

In the First, Third and Fifth Schedules to this Act, the following columns shall form part of this Act-

[First Schedule. Third Schedule. Fifth Schedule.]

(a) heading number;

- (b) H.S. Code;
- (c) tariff description;
- (d) Customs Duty Rate:

Provided that the following statistical particulars may also be published in Schedules 1,3 and 5 for the purpose of correlating the import and export list code numbers with the nomenclature heading-

- (i) statistical description;
- (ii) unit of quantity,

but shall not form part of this Act.

PART II

General rules for the interpretation of the Harmonised System

20. Classification of goods

Classification of goods in the nomenclature shall be governed by the following principles-

(1) The titles of sections, chapters and sub-chapters are provided for ease of reference only for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions-

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

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

(3) When by application of rule 2 (b) or for any other reason, goods are, *prima facie* classifiable under two or more headings, classification shall be effected as follows-

- (a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However when two or more headings each refer

to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, these headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods;

- (b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable;
- (c) when goods cannot be classified by reference to 3 (a) or (3) (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

(4) Goods which cannot be classified in accordance with the above rules shall be classified under the heading appropriate to the goods to which they are most akin.

(5) In addition to the foregoing provisions, the following rules shall apply in respect of the goods referred to therein-

- (a) camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specifically shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This rule does not, however, apply to containers which give the whole its essential character;
- (b) subject to the provisions of rule 5 (a) above, packing materials and packing containers presented with the goods therein, shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

(6) For legal purposes, the classification of goods in the sub-headings of a heading shall be determined according to the terms of those sub-headings and any related sub-heading notes and, *mutatis mutandis*, to the above rules, on the understanding that only sub-headings at the same level are comparable. For the purpose of this rule, the relative section and chapter notes also apply, unless the context otherwise requires.

PART III

Excise tariff, etc.

21. Goods liable to excise duty

(1) Goods manufactured in Nigeria and specified in the Fifth Schedule to this Act shall be charged with duties of excise at the rates specified under the Duty Column in the said Schedule.

[First Schedule. Fifth Schedule.]

(2) A landing charge corresponding to the excise duty imposed on any goods manufactured in Nigeria, has been included in the customs duty in the Customs Duty Rates column of the First Schedule to this Act.

PART IV

Citation, repeals and interpretation

22. Citation, repeals and interpretation

(1) This Act may be cited as the Customs, Excise Tariff, etc. (Consolidation) Act.

(2) The Customs, Excise Tariff, etc. (Consolidation) Act is hereby repealed.

[Cap. 88. L.F.N. 1990.]

(3) "**Minister**" means the Minister charged with responsibility for matters relating to finance.

(4) "**Tariff Review Board**" means the Board charged with the responsibility for the review of customs and excise tariff, etc. in this Act.

SCHEDULES

FIRST SCHEDULE

[Sections 2 and 3.]

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SECTION 1

Live animals; animal products

SECTION NOTES

1. Live animals.
2. Meat and edible meat offal.
3. Fish and crustaceans, molluscs and other aquatic invertebrates.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.

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

SECTION II

Vegetable products

SECTION NOTES

6. Live trees and other plants: bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruits and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

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

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

SECTION IV

Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.
19. Preparations of cereals, flour starch or milk; pastry cooks products.
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.

22. Beverages, spirits and vinegar.
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.

SECTION V

Mineral products

25. Salt; sulphur; earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.
27. Mineral fuels, mineral oils and products of their distillation; bituminous substances, mineral waxes.

SECTION VI

Products of the chemical or allied industries

SECTION NOTES

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

SECTION VII

Plastics and articles thereof; rubber and articles thereof

- 39. Plastics and articles thereof.
- 40. Rubber and articles thereof.

SECTION VIII

Raw hides and skins, leather, furskins and articles thereof; saddlery articles of animal gut (other than silk-worm gut)

- 41. Raw hides and skins (other than fur skins) and leather.
- 42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43. Fur skins and artificial fur manufactures thereof.

SECTION IX

Wood and articles of wood; Wood charcoal; Cork and articles of cork; Manufactures of straw, of esparto or other plaiting materials; Basketware and wickerwork

- 44. Wood and articles of wood; wood charcoal.
- 45. Cork and articles of cork.
- 46. Manufactures of straw, of esparto or of other plaiting materials; basketware and wicker-work.

SECTION X

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

SECTION NOTES

- 47. Pulp of wood of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
- 48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

Textiles and textile articles

50. Silk.
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments.
55. Man-made staple fibres.
56. Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories, knitted or crocheted.
62. Articles of apparel and clothing accessories, not knitted or crocheted.
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers; articles of human hair

64. Footwear, gaiters and the like; parts of such articles.
65. Headgear and parts thereof.
66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

Articles of stone, plaster, cement, asbestos, mica or similar material; ceramic products; glass and glassware

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

69. Ceramic products.

SECTION NOTES

70. Glass and glassware.

SECTION XIV

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

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

SECTION XV

Base metals and articles of base metal

72. Iron and steel.

73. Articles of iron and steel.

74. Copper and articles thereof.

75. Nickel and articles thereof.

76. Aluminium and articles thereof.

77. (Reserved for possible future use in the Harmonized System).

78. Lead and articles thereof.

79. Zinc and articles thereof.

80. Tin and articles thereof.

81. Other base metals; cermets; articles thereof.

82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.

83. Miscellaneous articles of base metal.

SECTION XVI

Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

- 84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

Vehicles, aircraft, vessels and associated transport equipment

- 86. Railway or tram way locomotives, rolling-stock and parts thereof; railway or tram way track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
- 87. Vehicles other railway or tram way rolling-stock, and parts and accessories thereof.
- 88. Aircraft, spacecraft, and parts thereof.
- 89. Ships, boats and floating structures.

SECTION XVIII

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof

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

SECTION NOTES

- 91. Clocks and watches and parts thereof.
- 92. Musical instruments, parts and accessories of such articles.

SECTION XI

Arms and ammunition; parts and accessories thereof

- 93. Arms and ammunition; parts and accessories thereof.

SECTION XX

Miscellaneous manufactured articles

- 94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps lighting fittings, not elsewhere specified or included; illuminated sign, illuminated name-plates and the like, prefabricated buildings.
- 95. Toys, games and sports requisites; parts and accessories thereof.
- 96. Miscellaneous manufactured articles.

SECTION XXI

Works of art, collector's pieces and antiques

- 97. Works of art, collector's pieces and antiques.
- 98. (Reserved for special uses by Contracting Parties).
- 99. (Reserved for special uses by Contracting Parties).

SCHEDULES

FIRST SCHEDULE

[Sections 2 and 3.]

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SECTION I

Live animals; animal products

Notes

- 1. Any reference in this section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2. Except where the context otherwise requires, throughout the nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze -dried.

CHAPTER I

Live animals

Notes

1. This Chapter covers all live animals except-

- (a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;

(b) cultures of micro-organisms and other products of heading No. 30.02; and

(c) animals of heading No. 95.08.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
01.01	Live horses, asses, mules and hinnies-				
	0101.110 Pure-bred breeding animals	25	25	25	25
	0101.1900 Other	20	20	20	20
	0101.2000 Asses, mules and hinnies	20	20	20	20
01.02	Live bovine animals-				
	0102.1000 Pure-bred breeding animals	5	5	5	5
	0102.9000 Other	20	20	20	20
01.03	Live swine-				
	0103.1000 Pure-bred breeding animals	10	10	10	10
	0103.9100 Weighing less than 50kg	25	25	25	25
	0103.9200 Weighing 50kg or more	25	25	25	25
01.04	Live sheep and goats-				
	0104.1000 Sheep	20	20	20	20
	0104.2000 Goats	20	20	20	20
01.05	Live poultry, that is to say, Fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls weighing not more than 185g-				
	0105.1100 Fowls of the species <i>Gallus domesticus</i> ..	5	150	150	150
	0105.1200 Turkeys	25	35	55	55

0105.1900	Other	25	25	55	55
0105.9200	Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000g	25	25	55	55
0105.9300	Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000g	25	25	55	55
0105.9900	Other [1999 No. 29.]	25	150	55	55
01.006 0106.0000	Other live animals	25	25	25	25

SECTION X

*Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper
Of paperboard; paper and paperboard and articles thereof*

SECTION NOTES

47. Pulp of wood of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plants.

SECTION XI

Textiles and textile articles.

50. Silk
52. Wool, fine or coarse animal hair, horsehair yarn and woven fabric.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man – made filaments.

55. Man – made staple fibres.
56. Wadding, felt and non – wovens; special yarns, twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics, textile articles of a kind suitable for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories, knitted or crocheted.
62. Articles of apparel and clothing accessories, not knitted or crocheted.
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

*Footwear, headgear, umbrellas, sun umbrellas, walking sticks, sea –sticks, whips
riding-crops and parts thereof; prepared feathers and articles made therewith;
artificial flowers; articles of human hair.*

64. Footwear, gaiters and the like; parts of such articles.
65. Headgear and parts thereof.
66. Umbrellas, sun umbrellas, walking – sticks, seat-sticks, whips, riding – crops and parts thereof.
67. Papered feathers and down and articles made of feathers or of downs; artificial flowers; articles of human hair.

SECTION XIII

*Articles of stone. Plaster, cement, asbestos, mica or similar material;
ceramic products; glass and glassware*

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

SECTION XIV

Natural or cultured pearls, precious or semi – precious stones, precious metals clad

With precious metal and articles thereof; imitation jewellery; coin

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

SECTION XV

Base metals and articles of base metal

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

SECTION XVI

Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and reproducers, and parts and accessories of such articles.

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

Vehicles, aircrafts, vessels and associated transport equipment

- 86. Railway and tram way locomotives, rolling-stock and parts thereof; railway or tram way track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds.
- 87. Vehicles other railway or rolling-stock, and parts and accessories thereof.
- 88. Aircraft, spacecraft and parts thereof.
- 89. Ships, boats and floating structures.

SECTION XVIII

Optical, photographic, cinematographic, measuring, checking, precision, medical or Surgical instruments and apparatus; clocks and watches; musical instruments; Parts and accessories thereof

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical or Surgical instruments and apparatus; clocks and watches; musical instruments; Parts and accessories thereof.

CHAPTER 2

Meat and edible meat offal

Notes

1. This Chapter does not cover-

- (a) products of the kinds described in heading Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.02); or
- (c) animal fat, other than products of heading No. 02.09 (Chapter 15).

Customs Duty Rate

<i>Heading No.</i>	<i>H.S. Code</i>	1995 1996	1997 1998	1999 2000	2001
02.01	Meat of bovine animals, fresh or				

	chilled-				
0201.1000	Carcasses and half-carcasses	25	25	25	25
0201.2000	Other cuts with bone in	25	25	25	25
0201.3000	Boneless	25	25	25	25
02.02	Meat of bovine animals, frozen-				
0202.1000	Carcasses and half-carcasses	25	25	25	25
0202.2000	Other cuts with bone in	25	25	25	25
0202.3000	Boneless	25	25	25	25
02.03	Meat of swine, fresh, chilled or frozen fresh or chilled-				
0203.1100	Carcasses and half-carcasses	25	25	25	25
0203.1200	Hams, shoulders and cuts thereof, with bone in	25	25	25	25
0203.1900	Other - frozen	25	25	25	25
0203.2100	Carcasses and half-carcasses	25	25	25	25
0203.2200	Hams, shoulders and cuts thereof, with bone in	25	25	25	25
0203.2900	Other	25	25	25	25
02.04	Meat of sheep or goats, fresh, chilled or frozen-				
0204.1000	Carcasses and half-carcasses of lamb, fresh or chilled	25	25	25	25
	Other meat of sheep, fresh or chilled	25	25	25	25
0204.2100	Carcasses and half-carcasses	25	25	25	25
0204.2200	Other cuts with bone in	25	25	25	25

<i>Heading No.</i>	<i>H.S. Code</i>		1995 1996	1997 1998	1999 2000	2001
	0207.3200	Not cut in pieces, fresh or chilled	25	150	55	55
	0207.3300	Not cut pieces, frozen	25	150	55	55
	0207.3400	Fatty livers, fresh or chilled	25	150	55	55
	0207.3500	Other, fresh or chilled	25	150	55	55
	0207.3600	Other frozen	25	150	55	55
		[1999 No. 29.]				
02.08		Other meat and edible meat offal, fresh, chilled or frozen-				
	0208.1000	Of rabbits or hares	25	25	25	25
	0208.2000	Frogs	25	25	25	25
	0208.9000	Other	25	25	25	25
02.09	0209.0000	Pig fat, free of lean meat and poultry fat (not rendered, or otherwise extracted, fresh, chilled, frozen salted, in brine, dried or smoked	25	25	25	25
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal-				
	0210.1100	Hams, shoulders and cuts thereof, with bone in	25	25	25	25
	0210.1200	Bellies (streaky) and cuts thereof	25	25	25	25
	0210.1900	Other	25	25	25	25
	0210.2000	Meat of bovine animals	25	25	25	25
	0210.9000	Other, including edible flours and meals of meat or meat offal	25	25	25	25

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes

1. This Chapter does not cover-

- (a) marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);
- (b) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No 23.01); or
- (c) caviar or caviar substitutes prepared from fish eggs (heading No. 16.04)

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

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
03.01		Live fish-				
	0301.1000	Ornamental fish	55	55	55	55
		Other live fish-				
	0301.9100	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus my-</i> <i>kiss</i> , <i>Oiclarki</i> , <i>O. aguabon</i> <i>O. gilae</i> , <i>O. apache</i> and <i>O. chrysogaster</i>)	25	25	25	25
	0301.9200	Eels (<i>Anguilla spp</i>)	25	25	25	25
	0301.9300	Carp	25	25	25	25

	0301.9900	Other	25	25	25	25
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04- Salmonidae, excluding livers and roes-				
	302.1100	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> <i>O. clarki</i>) <i>salmo aguabonita</i> , <i>Oigilae</i>) <i>O. apache</i> and <i>O. chrysogaster</i>	5	5	10	15
	302.1200	Pacific salmon (<i>Oncorhynchus nerks</i> , <i>O. gorbuscha</i> , <i>O. keta</i> , <i>O. tshawytscha</i> , <i>O. kisutch</i> , <i>O. masou</i> and <i>onrhodurus</i>) Atlantic salmon (<i>Salmo salar</i> , and Da- nube salmon (<i>Hucho hucho</i>)	5	5	10	15
	302.1900	Other flat fish <i>pleuronectidae</i> , <i>Bothi- dae</i> , <i>cynoglossidae</i> , <i>Soleidae</i> , <i>Scop- thalmidae</i> and <i>Sitharideai</i> , excluding livers and roes	5	5	10	15
	302.2100	Halibut (<i>Reinhardius hippoglossoides</i> , <i>Hippoglossus stenolepis</i>)	5	5	10	15
	302.2200	Plaice (<i>Pleuronectes platessa</i>)	5	5	10	15
	302.2300	Sole (<i>Solea spp</i>)	5	5	10	15
	302.2900	Other Tunas (of the genus <i>Thunnus</i>)				

skipjack or stripe bellied bonito
(Euthynnus (katsuwonus) pelamis). Ex-
 eluding livers and roes 5 5 10 15

Customs Duty Rate

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
302.3100	Albacore or long-finned tunas (<i>Thunnus alalunga</i>)	5	5	10	15
303.3200	Yellowfin tunas (<i>Thunnus albacares</i>)	5	5	10	15
302.3300	Skipjack or stripe-bellied bonito	5	5	10	15
302.4000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	5	5	10	15
302.5000	Cod (<i>Gadus morhus</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	5	5	10	15
0302.6100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp</i>), <i>sardinella</i> (<i>Sardinella spp</i>), brisling or sprats (<i>Sprat/us sprat/us</i>)	5	5	10	15
0302.6200	Haddock (<i>Melanogrammus aeglefinus</i>) ..	5	5	10	15
0302.6300	Coalfish (<i>Pollachius virens</i>)	5	5	10	15
0302.6400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasius</i>), (<i>Scomber japonicus</i>)	5	5	10	15
0302.6500	Dogfish and other sharks	5	5	10	15
0302.6600	Eels (<i>Anguilla spp</i>)	5	5	10	15
0302.6900	Other	5	5	10	15
0302.7000	Livers and roes	5	5	10	15

03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04-				
0303.1000	Pacific salmon (<i>Onchorhynchus erka</i> , <i>O.gorbuscha</i> , <i>O.keta</i> , <i>O.tschawytscha</i> , <i>O'kisutch</i> , <i>O.Masou</i> and <i>O.rhodurus</i>), excluding livers and roes	5	5	10	15
0303.2100	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oiclarki</i> , <i>Ouiguabonita</i> , <i>Oigilae</i> , <i>O.apache</i> and <i>O.chrysogaster</i>)	5	5	10	15
0303.2200	Atlantic salmon (<i>salmo salar</i>) and Danube salmon (<i>hucho hucho</i>)	5	5	10	15
0303.2900	Other Flat fish <i>tPlueronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>scopthalIndae</i> and <i>citharidae</i> i, excluding livers and roes	5	5	10	15
0303.3100	Halibut <i>tReinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5	5	10	15

Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001
0303.3200	Plaice (<i>Pleuronecies platessa</i>)	5	5	10	15
0303.3300	Sole (<i>Solea spp.</i>)	5	5	10	15
0303.3900	Other Tunas (of the genus <i>Thunnus</i>), skip jack or stripe-bellied bonito (<i>Euthynnus (kaisueonus) pelanis</i>), excluding livers and roes	5	5	10	15
0303.4100	Albacore or long finned tunas <i>tthunnus alalunga</i>)	5	5	10	15

0303.4200	Yellowfin tunas (<i>Thunnus albacares</i>)	5	5	10	15
0303.4300	Skipjack or stripe-bellied bonito	5	5	10	15
0303.4900	Other	5	5	10	15
0303.5000	Gerrubgs (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes	5	5	10	15
0303.6000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes	5	5	10	15
	Other fish, excluding livers and roes-				
0303.7100	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp</i>), brisling or sprats (<i>Sprattus sprattus</i>)	5	5	10	15
0303.7200	Haddock (<i>Melanogrammus aeglefinus</i>) ..	5	5	10	15
0303.7300	Coa1fish (<i>Pollachius virens</i>)	5	5	10	15
0303.7400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasius</i> , <i>Scomber japonicus</i>)	5	5	10	15
0303.7500	Dogfish and other sharks	5	5	10	15
0303.7600	Eels (<i>Anguilla spp.</i>)	5	5	10	15
0303.7700	Sea bass (<i>Dicentrarchus labrax</i> , <i>dicentrarchus punctatus</i>)	5	5	10	15
0303.7800	Hake (<i>Merluccius spp</i> , <i>Urophycis spp</i>) ...	5	5	10	15
0303.7900	Other	5	5	10	15
0303.8000	Livers and roes	5	5	10	15
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen-				
0304.1000	Fresh or chilled	25	25	30	30
0304.2000	Frozen fillets	25	25	30	30
0304.9000	Other	25	25	30	30

Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001
03.05	Fish, dried, salted 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 Flour meals and pellets of fish fit for human consumption	10	10	15	15
	0305.2000 Livers and roes, dried, smoked, salted or in brine	10	10	15	15
	0305.3000 Fish fillets, dried, salted or in brine, but not smoked	10	10	15	15
	0305.3000 Smoked fish, including fillets	10	10	15	15
	0305.4100 Pacific salmon (<i>Onchorhynchus erka</i> , <i>O.gorbuscha</i> , <i>O.keta</i> , <i>O.tschawytscha</i> , <i>O.kisutch</i> , <i>O.Masou</i> and <i>O.rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	10	15	15
	0305.4200 Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	10	15	15
	0305.4900 Other dried fish, whether or not salted but not smoked	10	10	15	15
	0305.5100 Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	10	15	5
	0305.5900 Other	10	10	15	15
	Fish, salted but not dried or smoked and fish in brine-				
	0305.6100 Herrings (<i>Clupea barengus</i> , <i>Clupea pallasii</i>)	10	10	15	15
	0305.6200 Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	10	15	15
	0305.6300 Anchovies (<i>Engraulis spp</i>)	10	10	15	15
	0305.6900 Other	10	10	15	15

03.06

Crustaceans, whether in shell or not, live, fresh chilled frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption-

Heading No.	H.S. Code	1995	1997	1999	2001
		1996	1998	2000	
	Frozen-				
0306.1100	Rock lobster and other sea craw fish <i>iPalinurus spp., Panulirus spp., fasmus</i> <i>spp.)</i>	20	20	25	25
0306.1200	Lobsters (<i>Homarus spp.</i>)	20	20	25	25
0306.1300	Shrimps and prawns	20	20	25	25
0306.1400	Crabs	20	20	25	25
0306.1900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	20	20	25	25
	Not frozen-				
0306.2100	Rock lobster and other sea craw fish <i>(Palinurus spp., Panulirus spp., Jasus</i> <i>spp)</i>	20	20	20	20
0306.2200	Lobsters (<i>Homarus spp)</i>	20	20	25	25

	0306.2300	Shrimps and prawns	20	20	25	25
	0306.2400	Crabs	20	20	25	25
	0306.2900	Other, including flours, meals and pellets of crustaceans, fit for human consumption	20	20	25	25
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or brine; aquatic invertebrates other than crustaceans and molluscs, frozen, dried, salted or in brine flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption-				
	0307.1000	Oysters, scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i>	20	20	25	25
	0307.2100	Live, fresh or chilled	20	20	25	25
	0307.2900	Other mussels (<i>Mytilus spp.</i> , <i>perna spp.</i>)	20	20	25	25
	0307.3100	Live, fresh or chilled	20	20	25	25
	0307.3900	Other cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>sepiola spp.</i>) and squid (<i>Ommastrephes spp</i> , <i>Loligo spp</i> , <i>Nototodarus spp</i> , <i>Sepioteuthis spp.</i>)	20	20	25	25

Heading
No.

H.S. Code

CHAPTER 4

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

0307.4100	Live, fresh or chilled
0307.4900	Other octopus (<i>Octopus spp.</i>)
0307.5100	Live, fresh or chilled
0307.5900	Other
0307.6000	Snails, other than sea snails. Other, including flours, meals and pellets of aquatic invertebrate other than crustacean, fit for human consumption
0307.9100	Live, fresh or chilled
0307.9900	Other

Notes

1. The expression "**milk**" means full cream milk or partially or completely skimmed milk.
2. For the purpose of heading No. 04.05-
(a) the term "**butter**" means natural butter, whey butter or

recombined butter

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

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

3. Products obtained by the concentration of whey and with the addition of milk or milk fat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics-

- (a) a milk fat content, by weight of the dry matter, of 5% or more;
- (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
- (c) they are moulded or capable of being moulded.

4. This Chapter does not cover-

- (a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02); or

- (b) albumins (including concentrates of two or more whey proteins containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).

Sub-heading Notes

(1) For the purpose of sub-heading No. 0404.1000 the expression "**modified whey**" means products consisting of whey constituents i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

(2) For the purpose of sub-heading No. 0405.1000, the term "butter" does not include dehydrated butter or ghee (sub-heading No. 0405.9000).

<i>Heading No.</i>	<i>H.S. Code</i>	1995	1997	1999	2001
		1996	1998	2000	
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%	5	5	10	10
	0401.2000 Of a fat content, by weight exceeding 1% but not exceeding 6%	5	5	10	10
	0401.3000 Of a fat content, by weight not exceeding 6%	5	5	10	10
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter-				
	0402.1000 In powder, granules or other solid forms of a fat content, by weight, not exceeding 1.5%	5	5	10	10
	0402.2100 Not containing added sugar or other sweetening matter	5	5	10	10
	0402.2900 Other	5	5	10	10
	0402.9100 Not containing added sugar or other sweetening matter	5	5	10	10
	0402.9900 Other	5	5	10	10
04.03	Butter milk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or eo-coa-				

0403.1000	Yogurt	20	20	25	25
0403.9000	Other	5	5	10	10

[1996 No. 13.]

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
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	20	20	25	25
	0404.9000 Other	20	20	25	25
04.05	Butter and other fats and oils derived from milk; dairy spreads-				

	0405.1000	Butter	55	55	50	50
	0405.2000	Dairy Spreads. Other	55	55	50	50
	0405.9100	Butter Milk Fat	5	5	10	10
		[1996 No. 13.]				
	0405.9900	Other	55	55	50	50
04.06		Cheese and curd-				
	0406.1000	Fresh (unripened or uncured) cheese in- cluding whey cheese and curd	55	55	50	50
	0406.2000	Grated or powdered. Cheese, of all kinds	55	55	50	50
	0406.3000	Processed cheese, not grated or pow- dered	55	55	50	50
	0406.4000	Blue-veined cheese	55	55	50	50
	0406.9000	Other cheese	55	55	50	50
04.07	0407.0000	Birds' eggs, in shell, fresh preserved or cooked	25	150	55	55
		[1999 No. 29.]				
04.08		Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or oth- erwise preserved, whether or not con- taining added sugar or other sweetening				

		matter-				
		Egg yolks-				
	0408.1100	Dried	25	25	30	30
	0408.1900	Other	25	25	30	30
	0408.9100	Dried.....	25	25	30	30
	0408.9900	Other.....	25	25	30	30
04.09	0409.000	Natural honey.....	35	25	25	25
04.10	0410.0000	Edible products of animal origin, not Elsewhere specified or included.....	35	35	40	40

CHAPTER 5

Products of animal origin, not elsewhere specified or included

Note

1. This Chapter does not cover-

- (a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) hides of skins (including fur skins) other than goods of heading No. 05.05 and parings and similar waste or raw hides or skins of heading No. 05.11 (Chapter 41 or 43);
- (c) animal textile materials, other than horsehair and horsehair waste (section XI);
or
- (d) prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading No.	H.S. Code		Customs Duty Rate			
			1995	1997	1999	2000
05.01	0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair	60	60	55	55
05.02		Pigs, hogs or boars bristles and hair and other brush-making hair; waste of such bristles or hair-				
	0502.1000	Pigs, hogs or boars bristles and hair and waste thereof.....	60	60	55	55

Customs Duty Rate

<i>Heading</i>			1995	1997	1999	
<i>No.</i>	<i>H.S. Code</i>		1996	1998	2000	2001
	0502.9000	Others	60	60	55	55
05.03	0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	60	60	55	55
05.04	0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted in brine, dried or "smoked"	25	25	25	25
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feather (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	20	20	25	25
	0505.9000	Other	20	20	25	25

05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products-				
	0506.1000	Ossein and bones treated with acid	25	25	25	25
	0506.9000	Other	25	25	25	25
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	60	60	55	55
	0507.9000	Other	60	60	55	55
05.08	0508.1000	Coral	60	60	60	60
	0508.1000	Other	15	15	20	20

05.09	0509.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or oth- erwise provisionally preserved	60	60	60	60
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[1996 No. 13.]

05.11	Animal products not elsewhere speci- fied or included; dead animals of Chap- ter 1 or 3, unfit for human consumption [1996 No. 13.]	25	25	25	25
0511.1000	Bovine semen [1996 No. 13.]	10	10	10	10
	Other:				
0511.9100	Products of fish or crustaceans, mol- luscs or other aquatic invertebrates; dead animals of Chapter 3 [1996 No. 13.]	20	20	25	25
0511.9900	Other [1996 No. 13.]	20	20	25	25

SECTION II

Vegetable products

Note

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

CHAPTER 6

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

Note

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetable) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading of No. 97.01

Heading No	H.S. Code		Customs Duty Rate			
			1995	1997	1999	2001
			1996	1998	2000	
06.01	0501.0000	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.....	45	45	40	40
	0601.2000	Bulbs, tubers, tuberous roots, corms, Crowns and rhizomes, in growth or in Flower, chicory plants and roots.....	45	45	40	40
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn -				
	0602.1000	Unrooted cuttings and slips.....	45	45	40	40
	0602.2000	Trees, shrubs and bushes, grafted or				

		not, of kinds which bear edible fruit or nuts.....	45	45	40	40
	0602.3000	Rhododendrums and azaleas, grafted or Not.....	45	45	40	40
	0602.4000	Roses, grafted or not	45	45	40	40
	0602.9000	Other	45	45	40	40
06.03		Cut flowers and flower buds of a kind Suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleched, impregnated or otherwise prepared –				
	0603.1000	Fresh.....	70	70	65	65
	0603.9000	Other.....	70	70	65	65
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 bouquet or for ornamental purposes, fresh,dried, dyed, bleached, impregnated or other – wise prepared –				
	0604.1000	Mosses and lichens	70	70	65	65
		Other –				
	0604.9100	Fresh.....	70	70	65	65
	0604.9900	Other.....	70	70	65	65

CHAPTER 7

Edible vegetables and certain roots and tubers

Notes

1. This Chapter does not cover forage products of heading No. 12.14.
2. In heading No's. 07.09,07.10,07.11, and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

3. Heading No 07.12 covers all dried vegetables of the kinds falling under heading Nos. 07.10 to 07.11, other than-

- (a) dried leguminous vegetables, shelled (heading No. 07.13);
- (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;
- (c) flour, meal powder, flakes granules and pellets of potatoes (heading No. 11.05);
- (d) flour, meal and powder of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

Heading No	H.S. Code		Customs Duty Rate			
			1995	1997	1999	2001
			1996	1998	2000	
07.01		Potatoes, fresh or chilled –				
	0701.1000	Seed.....	45	45	40	40
	0701.9000	Other.....	45	45	40	40
07.02	0702.0000	Tomatoes, fresh or chilled.....	45	45	40	40
07.03		Onions, shallot, garlic, leeks and other Alliaceous vegetables, fresh or chilled				
07.04		Cabbags, cauliflowers, kohirabi, kale and similar edible brassieas, fresh or chilled –				
	0704.1000	Cauliflower and headed broccoli	45	45	40	40
	0704.2000	Brussels sprouts.....	45	45	40	40
	0704.9000	Other.....	45	45	40	40
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>) fresh or chilled -				

Heading No.	H.S. Code		Customs Duty Rate			
			1995	1997	1999	2001
			1996	1998	2000	
		Lettuce-				
	0705.1100	Cabbage lettuce (head lettuce)	45	45	40	40
	0705.1900	Other	45	45	40	40

		Chicory-				
	0705.2100	Witloof chicory (<i>Cichorium intybus var foLiosum</i>)	45	45	40	40
	0705.2900	Other	45	45	40	40
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled-				
	0706.1000	Carrots and turnips	45	45	40	40
	0706.9000	Other	45	45	40	40
07.07	0707.0000	Cucumbers and gherkins, fresh or chilled	45	45	40	40
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled-				
	0708.1000	Peas (<i>Pisum sanvum</i>)	45	45	40	40
	0708.2000	Beans (<i>Vigna spp., PhaseoLus spp.</i>)	45	45	40	40
	0708.9000	Other leguminous vegetables	45	45	40	40
07.09		Other vegetables, fresh or chilled-				
	0709.1000	Globe artichokes	45	45	40	40
	0709.2000	Asparagus	45	45	40	40
	0709.3000	Aubergines (egg-plants)	45	45	40	40
	0709.4000	Celery other than celeriac	45	45	40	40
	0709.5100	Mushrooms	45	45	40	40
	0709.5200	Truffles	45	45	40	40
	0709.6000	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	45	45	40	40
	0709.7000	Spinach, New Zealand spinach and orache spinach (garden spinach)	45	45	40	40
	0709.9000	Other	45	45	40	40
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen-				
	0710.1000	Potatoes	45	45	40	40

Customs Duty Rate

Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001
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Leguminous vegetables, shelled or un-

		shelled-				
	0710.2100	Peas (<i>Pisum sativum</i>)	45	45	40	40
	0710.2200	Beans (<i>Vigna spp., Phaseolus spp.</i>)	45	45	40	40
	0710.2900	Other	45	45	40	40
	0710.3000	Spinach, New Zealand spinach (garden spinach)	45	45	40	40
	0710.4000	Sweet corn	45	45	40	40
	0710.8000	Other vegetables	45	45	40	40
	0710.9000	Mixtures of vegetables	45	45	40	40
07.1 I		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	45	45	40	40
	0711.2000	Olives	45	45	40	40
	0711.3000	Capers	45	45	40	40
	0711.4000	Cucumbers and gherkins	45	45	40	40
	0711.9000	Other vegetables; mixture of vegetables .	45	45	40	40
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared-				
	0712.2000	Onions	45	45	40	40
	0712.3000	Mushrooms and truffles	45	45	40	40
	0712.9000	Other vegetables; mixtures of vegetable.	45	45	40	40
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split-				
	0713.1000	Peas (<i>Pisum sativum</i>)	45	45	40	40
	0713.2000	Chickpeas (<i>garbanzos</i>)	45	45	40	40
		Beans (<i>Vigna spp., Phaseolus spp.</i>)-				
	0713.3100	Beans of the species (<i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L.) Wilezek	45	45	40	40
	0713.3200	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna anularis</i>)	45	45	40	40

Customs Duty Rate

Heading No.	H.S. Code		1995	1997	1999	2001
			1996	1998	2000	
07.14	0713.3300	Kidney beans, including white pea beans (<i>phaseolus vulgaris</i>)	45	45	40	40
	0713.3900	Other	45	45	40	40
	0713.4000	Lentils	45	45	40	40
	0713.5000	Broad beans (<i>Viciafaba var. major</i>) and horse beans (<i>Viciafaba var. equina</i> , <i>Vicia faba var. minor</i>)	45	45	40	40
	0713.9000	Other	45	45	40	40
		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith-				
	0714.1000	Manioc (cassava)	45	45	40	40
	0714.2000	Sweet potatoes	45	45	40	40
	0714.9000	Other	45	45	40	40

CHAPTER 8

Edible fruits and nuts; peel of citrus fruit or melons

Notes

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

Heading No.	H.S. Code	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001

08.01

Coconuts, Brazil nuts and cashew nuts,
fresh or dried, whether or not shelled or
peeled-

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<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
		Coconuts-				
	0801.1100	Dessicated	45	45	40	40
	0801.1900	Other	45	45	40	40
		Brazil nuts-				
	0801.2100	In shell	45	45	40	40
	0801.2200	Shelled	45	45	40	40
		Cashew nuts-				
	0801.3100	In shell	45	45	40	40
	0801.3200	Shelled	45	45	40	40

08.02

Other nuts, fresh or dried, whether or not

shelled or peeled-

Almonds-

0801.1100 In shell 45 45 40 40

0801.1200 Shelled 45 45 40 40

Hazelnuts or filberts-

0802.1200 In shell 45 45 40 40

0802.2200 Shelled 45 45 40 40

Walnuts-

0802.3200 In shell 45 45 40 40

0802.3200 Shelled 45 45 40 40

0802.4000 Chestnuts (*Castanea spp.*) 45 45 40 40

0802.5000 Pistachios 45 45 40 40

0802.9000 Other 45 45 40 40

08.03 0803.0000 Bananas, including plantains, fresh or
dried 45 45 40 40

08.04 Dates, figs, pineapples, avocados, gua-
vas, mangoes and mangosteens, fresh or
dried-

0804.1000 Dates 45 45 40 40

0804.2000	Figs	45	45	40	40
0804.3000	Pineapples	45	45	40	40
0804.4000	Avocados	45	45	40	40
0804.5000	Guavas, mangoes, and mangosteens	45	45	40	40

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
08.05	Citrus fruit, fresh or dried-				
	0805.1000 Orang	45	45	40	40
	0805.2000 Mandarins (including tangerines and satsumas); clementines, vilkings and similar citrus hybrids	45	45	40	40
	0805.3000 Lemons (<i>Citrus lemon</i> , <i>Citrus limonumi</i> and limes (<i>Citrus aurontifolia</i>)	45	45	40	40
	0805.4000 Grape fruit	45	45	40	40
	0805.9000 Other	45	45	40	40
08.06	Grapes, fresh or dried-				
	0806.1000 Fresh	45	45	40	40
	0806.2000 Dried	45	45	40	40
08.07	Melons (including watermelons) and pawpaws (papayas), fresh-				
	Melons (including watermelons)-				

	0807.1100	Watermelons	45	45	40	40
	0807.1900	Other	45	45	40	40
	0807.2000	Pawpaws (papayas)	45	45	40	40
08.08		Apples, pears and quinoes, fresh-				
	0808.1000	Apples	45	45	40	40
	0808.2000	Pears and quinoes	45	45	40	40
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh-				
	0809.1000	Apricots	45	45	40	40
	0809.2000	Cherries	45	45	40	40
	0809.3000	Peaches, including nectarines	45	45	40	40
	0809.4000	Plums and sloes	45	45	40	40
08.10		Other fruit, fresh-				
	0810.1000	Strawberries	45	45	40	40
	0810.2000	Raspberries, blackberries, mulberries and loganberries	45	45	40	40
	0810.3000	Black, white or red currants and goose- berries	45	45	40	40
	0810.4000	Cranberries, bilberries and other fruits of the genus <i>vaccinium</i>	45	45	40	40

Heading No.	HS. Code		1995 1996	1997 1998	1999 2000	2001
	0810.5000	Kiwifruit	45	45	40	40
	0810.9000	Other	" 45	45	40	v

08.11	Fruits 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	45	45	40	40
	0811.2000 Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	45	45	40	40
	0811.9000 Other	45	45	40	40
08,12	Fruits 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	45	45	40	40
	0812.2200 Strawberries	45	45	40	40
	0812.9000 Other	45	45	40	40
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	45	45	40	40
	0813.2000 Prunes	45	45	40	40
	0813.3000 Apples	45	45	40	40
	0813.4000 Other fruit	45	45	40	40
	0813.5000 Mixtures of nuts or dried fruits of this Chapter	45	45	40	40
08.14	0814.0000 Brine, in sulphur water or in other preservative solutions	45	45	40	40

CHAPTER 9

Coffee, tea, mate and spices

Notes

1. Mixtures of the products of heading Nos. 09.04 to 09.10 are to be classified as follows-

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

(b) mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

² This Chapter does not cover cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

Headin No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any portion-				
	Coffee, not roasted-				
	0901.1100 Not decaffeinated				20
	0901.1200 Coffee, not roasted	15	15	20	20
	0901.2100 Not decaffeinated	20	20	25	25
	0901.2200 Decaffeinated	20	20	25	25
	0901.9000 Other	20	20	25	25
09.02	Tea, whether or not flavoured-				

	0902.1000	Green tea (not fermented) in immediate packings of a content not exceeding 3kg	25	25	30	30
	0902.2000	Other green tea (not fermented)	25	25	30	30
	0902.3000	Black tea (fermented and partly fermented), in immediate packings of a content not exceeding 3kg	25	25	30	30
	0902.4000	Other black tea (fermented) and other partly fermented tea	25	25	30	30
09.03	0903.0000	Mate	25	25	30	30
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-				
	0904.1100	Neither crushed nor ground	45	45	45	45
	0904.1200	Crushed or ground.....	45	45	45	45

Customs Duty Rate

Heading No.	H.S. Code	Customs Duty Rate				
		1995	1996	1997	1998	1999 2000
	0904.2200	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground.....	45	45	45	45
	0905.0000	Vanilla.....	30	30	35	35
0906		Cinnamon and cinnamon tree flowers -				
	0906.1000	Neither crushed nor ground.....	30	30	35	35
	0906.2000	Crushed or ground.....	30	30	35	35
09.07	0907.0000	Cloves (whole fruit, cloves and stems)....	30	30	35	35

09.08	Nutmeg, mace and cardamoms -	30	30	35	35
09.09	Seeds of anise, badian, fennel, coriander cumim, or caraway; juniper berries –				
0909.1000	Seeds of anise or badian	30	30	35	35
0909.2000	Seeds of coriander.....	30	30	35	35
0909.3000	Seeds of cumim	30	30	35	35
0909.4000	Seeds of caraway.....	30	30	35	35
0909.5000	Seeds of fennel juniper berries.....	30	30	35	35
09.10	Ginger, saffron, turmeric (<i>curcuma</i>) thyme, bay leaves, curry and other spices-				
0910.1000	Ginger.....	45	45	40	40
0910.2000	Saffron.....	45	45	40	40
0910.3000	Turmeric (<i>Curcuma</i>).....	45	45	40	40
0910.4000	Thyme; bay leaves.....	45	45	40	40
0910.5000	Other spices:.....	45	45	40	40
0910.6000	Mixtures referred to in Note 1(b) to this Chapter.....	40	40	35	35
0910.990	Other.....	40	40	35	35

CHAPTER 10

Cereals

Notes

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, or broken, remains classified in heading No. 10.06.

2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

Sub-heading Note

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

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
10.01	Wheat and meslin-				
	1001.1000 Durum wheat.....	10	10	15	15
	1001.9000 Other.....	10	10	15	15
01.02	1002.0000 Rye.....	10	10	51	51
10.03	1003.0000 Barley..... [1998 No. 20.]	15	20	20	20
10.04	1004.0000 Oats.....	15	15	15	15
10.05	Maize (corn)				
	1005.1000 Seed.....	30	30	25	25
	1005.9000 Other.....	30	30	25	25
10.06	Rice-				
	1006.1000 Rice in the husk (paddy or rough).....	50	50	50	50
	1006.2000 Husked (brown) rice.....				
	1006.3000 Semi-milled or wholly milled rice,				

		whether or not, polished or glazed.....	50	50	50	50
	1006.4000	Broken rice..... (1996 No. 13)	50	50	50	50
10.08	1007.0000	Grain sorghum..... Buck wheat, millet and canary seed; other cereals -	150	150	100	100
	1008.4000	Buck wheat.....	10	10	15	15
	1008.2000	Millet.....	150	150	100	100
	1008.3000	Canary seed.....	40	40	35	35
	1008.9000	Other cereals.....	40	40	35	35

CHAPTER 11

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

Notes

1. This Chapter does not cover-

- (a) roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
- (b) prepared flours, meals or starches of heading No. 19.01;
- (c) corn flakes or other products of heading No. 19.04;
- (d) vegetables, prepared or preserved, of heading No. 20.01,20.04 or 20.05;
- (e) pharmaceutical products (Chapter 30); or
- (f) starches having the character of perfumery, cosmetics or toilet preparations (Chapter 33).

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

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading No. 23.02,

however, germ of cereals, whole, flattened, in flakes or ground is always classified in heading No. 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned,

Otherwise, they fall in heading No. 11.03 or 11.04.

Rate of passage through sieve with an aperture of-

Cereal	Starch content	Ash content	315 micrometres (microns)	500 micrometres
(1)	(2)	(3)	(4)	(5)
	%	%	%	%
Wheat and rye	45	2.5	80	-
Barley	45	3	80	-
Oats	45	5	80	-
Maize (corn) and grain sorghum	45	2	-	90
Rice	45	1.6	80	-
Buckwheat	45	4	80	-

3. For the purposes of heading No. 11.03, the terms "**groats**" and "**meal**" mean products obtained by the fragmentation of cereal grains, of which-

- (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2mm;
- (b) in the case of other products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

Heading No.	H.S. Code		1995 1996	1997 1998	1999 2000	2001
11.01	1101.0000	Wheat or mesli flour.....	60	60	60	60
11.02		Cereal flours other than that of wheat or Meslin -				
	1102.1000	Rye flour.....	40	40	40	40
	1102.2000	Maize (corn) flour.....	40	40	40	40
	1102.3000	Rice flour.....	40	40	40	40
	1102.9000	Other.....	40	40	40	40
11.03		Groats and meal-				
	1103.1100	Of wheat.....	60	60	60	60
	1103.1200	Of oats.....	40	40	40	40
	1103.1300	Of maize (corn).....	40	40	40	40
	1103.1400	Of rice.....	40	40	40	40

	1103.1900	Of other cereal pellets	40	40	40	40
	1103.2100	Of wheat.....	40	40	40	40
	1103.2900	Of other cereals.....	40	40	40	40
11.04		Cereal grains otherwise worked (for ex- ample, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germs of cereals, whole, rolled Flaked or ground – Rolled or flaked grains –				
	1104.1100	Of barley.....	40	40	40	40

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
	1104.1200	Of oats	40	40	40	40
	1104.2300	Of maize (corn)	40	40	40	40
	1104.2900	Of other cereals	40	40	40	40
	1104.3000	Germs of cereals, whole-rolled, flaked or ground	40	40	40	40
11.05		Flour, meal powder flakes, granules and pellets of potatoes-				
	1105.1000	Flour, meal and powder	50	50	45	45

	1105.2000	Flakes, granules and pellets	50	50	45	45
11.06		Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; or of the products of Chapter 8-				
	1106.1000	Of the dried leguminous vegetables of heading No. 07.13	50	50	45	45
	1106.2000	Of sago, or of roots or tubers of heading No. 07.14	50	50	45	45
	1106.3000	Of the products of Chapter 8	50	50	45	45
11.07		Malt, whether or not roasted-				
	1107.1000	Not roasted	40	20	20	20
	1107.2000	Roasted	40	20	20	20
		[1998 No. 20.]				
11.08		Starches: inulin-				
		Starches-				
	1108.1100	Wheat starch	40	40	45	45
	1108.1200	Maize (corn) starch	40	40	45	45
	1108.1300	Potato starch	40	40	45	45
	1108.1400	Manioc (cassava) starch	40	40	45	45
	1108.1900	Other starches	40	40	45	45
	1108.2000	Inulin	40	40	45	45
11.09	1109.0000	Wheat gluten, whether or not dried	40	40	45	15

CHAPTER 12

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

Notes

1. Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially re-fatted with their original oils. It does not, however, apply to residues of headings Nos. 23.04 to 23.06.
3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".
 Heading No. 12.09 does not, however, apply to the following even if for sowing-
 - (a) leguminous vegetables or sweet corn (Chapter 7);
 - (b) spices or other products of Chapter 9;
 - (c) cereals (Chapter 10); or
 - (d) products of heading Nos. 12.01 to 12.07 or 12.11.
4. Heading No. 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.
 Heading No. 12.11 does not, however, apply to-
 - (a) medicaments of Chapter 30;
 - (b) perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.
5. For the purpose of heading No. 12.12, the term sea weeds and other algae does not include-
 - (a) dead single cell-micro-organisms of heading No. 21.02;
 - (b) cultures of micro-organisms of the heading No. 30.02; or
 - (c) fertilisers of heading No. 31.01 or 31.05.

Heading No.	H.S. Code		1995	1997	1999	2001
			1996	1998	2000	
12.01	1201.0000	Soya beans, whether or not broken.....	30	30	25	25
12.02		Ground-nuts, not roasted or otherwise				
		Cooked, whether or not shelled or broken -				
	1202.1000	In shell.....		25	25	25
	1202.2000	Shelled, whether or not broken.....		25	25	25
12.03	1203.0000	Copra.....		25	25	25
12.04	1204.0000	Linseed, whether or not broken.....		10	10	10
12.05	1205.0000	Rape or colza seeds, whether or not broken		10	10	10
12.06	1206.0000	Sunflower seeds, whether or not broken.....		10	10	10

12.07	Other oil seeds and oleaginous fruits, Whether or not broken –				
	1207.1000 Palm nuts and kernels.....	25	25	20	20
	1207.2000 Cotton seeds.....	25	25	20	20
	1207.3000 Castor oil seeds.....	10	10	10	10
	1207.4000 Sesamum seeds.....	10	10	10	10
	1207.5000 Mustard seeds.....	10	10	10	10
	1207.6000 Safflower seeds.....	10	10	10	10
	Other-				
	1207.9100 Poppy seeds.....	10	10	10	10
	1207.9200 Shea nuts (karite nuts).....	25	25	20	20
	1207.9000 Other.....	25	25	20	20
12.08	Flours and meals of oil seeds or oleaginous fruits Other than those of mustard –				
	1208.1000 Of soya beans.....	35	35	30	30
	1208.9000 Other.....	35	35	30	30
12.09	Seeds, fruits and spores, of a kind used for sowing Beet seed –				
	1209.1100 Sugar beet seed.....	10	10	10	10
	1209.1900 Other.....	10	10	10	10
	Seeds of forage plants, other than beet seed –				
	1209.2100 Lucerne (alfalfa) seed.....	10	10	10	10
	1209.2200 Clover (<i>Trifolium spp.</i>) seed.....	10	10	10	10
	1209.2300 Fescue seed.....	10	10	10	10
	1209.2400 Kentucky blue grass (<i>Poa pratensis L.</i>) seed.....	10	10	10	10
	1209.2500 Rye grass (<i>Lolium multiflorum Lam, Lolium perenne L.</i>) seed.....	10	10	10	10
	1209.2600 Timothy grass seed.....	10	10	10	10
	1209.2900 Other.....	10	10	10	10
	1209.3000 Seeds of herbaceous plants cultivated principally for their flowers.....	10	10	10	10
	Other:				
	1209.9100 Vegetable seeds.....	10	10	10	10

Heading No.	H.S. Code	1995 1996	1997 1998	1999 2000	2001		
	1209.9000			10	10	10	10
1210							
	1210.1000			10	10	10	10
	1212.2000			10	10	10	10
12.11							
	1211.1000			10	10	10	10
	1211.2000			10	10	10	10
	1211.9000			10	10	10	10
12.12							
	1212.1000			20	20	15	15
	1212.2000			15	15	15	15
	1212.3000			15	15	15	15
	Other:						
	1212.9100			15	15	15	15
	1212.9200			20	20	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	1212.9900	Other	20	20	15	15
12.13	1213.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	15	15	15	15
12.14		Swedes, mangolds, fodder roots, hay, lu- cerne (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	15	15	15	15
	1214.9000	Other	15	15	15	15

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

Note

1. Heading No. 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading, does not apply to-

- (a) liquorice extract containing more than ten per cent by weight of sucrose or put up as confectionery (heading No. 17.04);
- (b) malt extract (heading No. 19.0 I);
- (c) extracts of coffee, tea or mate (heading No. 21.0 I);
- (d) vegetable saps or extracts constituting alcoholic beverages, (Chapter 22);
- (e) camphor, glycyrrhizin or other products of heading No. 2914 or 29.38;

- (f) medicaments of heading No. 30.03 or 30.04 or blood grouping reagents (heading No. 30.06); \
- (g) tanning or dyeing extracts (heading No. 32.0 I or 32.03);
- (h) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or natural rubber, balata, gutta-percha, guayule, chide or similar natural gums (heading No. 40.01).

Customs, Excise Tariff, etc. (Consolidation) Act

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
13.01	1301.0000	Lac; natural gums, resins, gum-resins and oleoresins (for example balsams)-				
	1301.1000	Lac	20	20	15	15
	1301.2000	Gum Arabic	20	20	15	15
	1301.9000	Other	20	20	15	15
13.02		Vegetable saps and extracts, pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners whether or not modified, derived from vegetable products-				
<i>r=.</i>		Vegetable saps and extracts-				
	1302.1100	Opium	10	10	15	15
	1302.1200	Of liquorice	10	10	15	15
	1302.1300	Of hops	10	10	15	15
	1302.1400	Of pyrethrum or of the roots of plants containing rotenone-				
	1302.1900	Other	10	10	15	15
	1302.2000	Pectic substances, pectinates and pectates	10	10	15	15
		Mucilages and thickeners, whether or not				

		modified, derived from vegetable products-				
1302.3100	Agar-agar	:	10	10	15	15
1302.3200	Mucilage and thickeners, whether or not modified from locust beans, locust bean seeds or guar seeds		10	10	15	15
1302.3900	Other		10	10	15	15

2. Heading No. 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).

3. Heading No. 14.02 does not apply to wood wool (heading No. 44.05).

4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Heading No.	H.5. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	15	15	15	15
	1401.2000	Rattans	15	15	15	15
	1401.9000	Other	15	15	15	15
14.02		Vegetable materials of a kind used primarily for plaiting (for example, kapok, vegetable hair and eel-grass (whether or not put up as a layer with or without supporting materials)-				
	1402.1000	Kapok	15	15	15	15
	1402.9000	Other	15	15	15	15
14.03		Vegetable materials of a kind used primarily in brooms or in brushes (for example, broorncom, piassava, couch-grass and istle), whether or not in hanks or bundles-				

	1403.1000	Broomcorn (<i>Sorghum vulgare var technicum</i>)	15	15	15	15
	1403.9000	Other	15	15	15	15
14.04		Vegetable products not elsewhere specified or included-				
	1404.1000	Raw vegetable materials of a kind used primarily in dyeing or tanning	15	15	15	15
	1402.2000	Cotton linters	15	15	15	15
	1404.2000	Other	15	15	15	15

SECTION III

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

CHAPTER 15

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

Notes

1. This Chapter does not cover-
 - (a) pig fat or poultry fat of heading No. 02.09;
 - (b) cocoa butter, fat or oil (heading No. 18.04);
 - (c) edible preparations containing by weight more than 15 per cent of the product of heading No. 4.05 (generally Chapter 21);
 - (d) greaves (heading No. 23.01) or residues of heading Nos. 23.04 to 23.06;
 - (e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of section VI; or
 - (f) factice derived from oils (heading No. 40.02).
2. Heading No. 15.09 does not apply to oils obtained from olives by solvent extraction (heading No. 15.10).
3. Heading No. 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fat and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 15.22.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
15.01	1501.0000	Pig fat (including lard) and poultry fat,			

		other than that of heading No. 02.09 or 15.03	15	15	15	15
15.02	1502.0000	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed				
r>		or solvent-extracted	15	15	15	15
15.03	1503.0000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	20	20	25	25
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but chemically modified-				
	1504.1000	Fish-liver oils and their fractions	20	20	25	25

Customs Duty Rate

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	1504.2000	Fats and oils and fractions, of fish, other than livers oils	20	20	25	25
	1504.3000	Fats and oils and their fractions, of marine mammals	20	20	25	25
15.05		Wool grease and fatty substances derived therefrom (including lanolin)-				
	1505.1000	Wool grease, crude	20	20	25	25
	1505.9000	Other	20	20	25	25
15.06	1506.0000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	20	20	25	25
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified-				
	1507.1000	Crude oil, whether or not degummed	30	30	55	55
	1507.9000	Other	30	30	55	55
		[1999 No. 29.]				
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified-				

	1508.1000	Crude oil	30	30	55	55	
	1508.9000	Other	30	30	55	55	
		[1999 No. 29.]					
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified-					
	1509.1000	Virgin	15	15	55	55	
	1509.9000	Other	15	15	55	55	
		[1999 No. 29.]					
15.10	1510.0000	Other oil and its fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions of heading No. 15.09	15	15	55	55	~
		[1999 No. 29.]					
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified-					
	1511.1000	Crude oil	30	30	55	55	

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	1511.9000	Other	30	30	55	55
		[1999 No. 29.]				
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—				
	1512.2100	Crude oil	30	30	55	55
	1512.1900	Other	30	30	55	55
		Cotton-seed oil and its fractions—				
	1512.2100	Crude oil, whether or not gossypol has been removed	30	30	55	55
	1512.2900	Other	30	30	55	55
		[1999 No. 29.]				
1513		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	30	30	55	55
	1513.1900	Other	30	30	55	55
		Palm kernel or babassu oil and fractions thereof—				
	1513.2100	Crude oil	30	30	55	55
	1513.2900	Other	30	30	55	55
		[1999 No. 29.]				
15.14		Rape, coza or mustard oil and fractions thereof, whether or not refined, but not chemically modified—				
	1514.1000	Crude oil	30	30	55	55
	1514.9000	Other	30	30	55	55
		[1999 No. 29.]				
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—				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	1515.1100	Crude oil	15	15	55	55
	1515.1900	Other	15	15	55	55
		Maize (corn) oil and its fractions—				
	1515.2100	Crude oil	15	15	55	55
	1515.2900	Other	15	15	55	55
	1515.3000	Castor oil and its fractions	15	15	55	55
	1515.4000	Tung oil and its fractions	15	15	55	55
	1515.5000	Sesame oil and its fractions	15	15	55	55
	1515.6000	Joboba oil and its fractions	15	15	55	55
	1515.9000	Other	15	15	55	55
		[1999 No. 29.]				
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined but not further prepared—				
	1516.1000	Animal fats and oils and their fractions ..	15	15	55	55
	1516.2000	Vegetable fats and oils and their fractions	35	35	55	55
		[1999 No. 29.]				
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16—				
	1517.1000	Margarine, excluding liquid margarine ...	45	45	55	55
	1517.9000	Other	45	45	55	55
		[1999 No. 29.]				
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	30	30	55	55
		[1999 No. 29.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
15.20	1520.0000	Glycerol, crude; glycerol waters and glycerol lyes	20	20	25	25
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured—				
	1521.1000	Vegetable waxes	10	10	15	15
	1521.9000	Other	10	10	15	15
15.22	1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	10	10	15	15

SECTION IV

Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes

Note

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

CHAPTER 16

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

Notes

1. This Chapter does not cover meat, offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3, or heading No. 05.04.

2. Food preparations fall in this Chapter provided that they contain more than 2% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight.

These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Sub-heading Notes

1. For the purposes of sub-heading No. 1602.10, the expression “**homogenised preparations**” means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding

150g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat offal. This sub-heading takes precedence over all other sub-headings of heading No. 16.02.

2. The fish and crustaceans specified in the sub-headings No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
16.01	1601.0000	Sausages and similar products of meat, meat offal or blood: food preparations based on these products	45	45	40	40
16.02		Other prepared or preserved meat, meat offal or blood—				
	1602.1000	Homogenised preparations	45	45	40	40
	1602.2000	Of liver of any animal	45	45	40	40
		Of poultry of heading No. 01.05—				
	1602.3100	Of turkeys	45	45	40	40
	1602.3200	Of fowls of the species <i>Gallus Domest-</i> <i>icus</i>	45	45	40	40
	1602.3900	Other	45	45	40	40
		Of swine—				
	1602.4100	Hams and cuts thereof	45	45	40	40
	1602.4200	Shoulders and cuts thereof	45	45	40	40
	1602.4900	Other, including mixtures	45	45	40	40
	1602.5000	Of bovine animals	45	45	40	40
	1602.9000	Other, including preparations of blood of any animal	45	45	40	40
16.03	1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	50	50	45	45
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	50	50	45	45
	1604.1200	Herrings	50	50	45	45
	1604.1300	Sardines, sardinella and brisling or sprats	50	50	45	45

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	1604.1400	Tunas, skipjack and bonito (<i>Sarda spp.</i>)	50	50	45	45
	1604.1500	Mackerel	50	50	45	45
	1604.1600	Anchovies	50	50	45	45
	1604.1900	Other	50	50	45	45
	1604.2000	Other prepared or preserved—				
		Fish	50	50	45	45
	1604.3000	Caviar and caviar substitutes	60	60	55	55
6.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved—				
	1605.1000	Crab	45	45	40	40
	1605.2000	Shrimps and prawns	45	45	40	40
	1605.3000	Lobster	45	45	40	40
	1605.4000	Other crustaceans	45	45	40	40
	1605.9000	Other	45	45	40	40

CHAPTER 17

Sugars and sugar confectionery

Note

1. This Chapter does not cover—

- (a) sugar confectionery containing cocoa (heading No. 18.06);
- (b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.04; or
- (c) medicaments or other products of Chapter 30.

Sub-heading Note

1. For the purposes of sub-heading Nos. 1701.1100 and 1701.1200, “**raw sugar**” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.50.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
17.01		Cane or beet sugar and chemically pure sucrose, in solid form. Raw sugar not containing added flavouring or colouring matters—				
	1701.1100	Cane sugar	10	10	15	15
	1701.1200	Beet sugar	10	10	15	15
		Other—				
	1701.9100	Containing added flavouring or colouring matter	10	10	15	15
	1701.9900	Other	10	10	15	15
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel—				
		Lactose and lactose syrup—				
	1702.1100	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	25	25	30	30
	1702.1900	Other	25	25	30	30
	1702.2000	Maple sugar and maple syrup	25	25	30	30
	1702.3000	Glucose and glucose syrup, not containing fructose or containing in dry state less than 20% by weight of fructose	25	25	30	30
	1702.4000	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose—	25	25	30	30
	1702.5000	Chemically pure fructose	25	25	30	30
	1702.6000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	25	25	30	30
	1702.9000	Other, including invert sugar	25	25	30	30
17.03		Molasses resulting from the extraction or refining of sugar—				
	1703.1000	Cane molasses	15	15	20	20
	1703.9000	Other	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
17.04		Sugar confectionery (including white chocolate), not containing cocoa—				
	1704.1000	Chewing gum, whether or not sugar coated	15	15	20	20
	1704.9000	Other	15	15	20	20

CHAPTER 18

Cocoa and cocoa preparations

Notes

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 20.03 or 30.04.
2. Heading No. 18.06 includes sugars confectionery containing cocoa, and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
18.01	1801.0000	Cocoa beans, whole or broken, raw or roasted	25	25	25	25
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste	25	25	25	25
18.03		Cocoa paste, whether or not defatted—				
	1803.1000	Not defatted	30	30	35	35
	1803.2000	Wholly or partly defatted	30	30	35	35
18.04	1804.0000	Cocoa butter, fat and oil	30	30	35	35
18.05	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter	30	30	35	35
18.06		Chocolate and other food preparations containing cocoa—				
	1806.1000	Cocoa powder, containing added sugar or other sweetening matter	50	50	45	45
	1806.2000	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers of immediate packings, of a content exceeding 2kg	50	50	45	45

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	Other, in blocks, slabs or bars—				
1806.3100	Filled	50	50	45	45
1806.3200	Not filled	50	50	45	45
1806.9000	Other	50	50	45	45

CHAPTER 19

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

Notes

1. This Chapter does not cover—
 - (a) except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or
2. For the purpose of heading No. 19.01, the terms “**flour**” and “**meal**” mean—
 - (a) cereal flour and meal of Chapter 11; and
 - (b) flour, meal and powder of vegetable origin of any Chapter other than flour, meal or powder or dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).
3. Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).
4. For the purposes of heading No. 19.04, the expression “**otherwise prepared**” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa, or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa, calculated on a totally defatted basis, not elsewhere specified or included—				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	1901.1000	Preparations for infant use put up for retail sale	5	5	10	10
		[1996 No. 13.]				
	1901.2000	Mixes and doughs for the preparation of bakers wares of heading No. 19.05	20	20	25	25
	1901.9000	Other	20	20	25	25
19.02		Pasta, whether not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared—				
		Uncooked pasta, not stuffed or otherwise prepared—				
	1902.1100	Containing eggs	75	75	70	70
		[1996 No. 13.]				
	1902.1900	Other	75	75	70	70
		[1996 No. 13.]				
	1902.2000	Stuffed pasta, whether or not cooked or otherwise prepared	75	75	70	70
		[1996 No. 13.]				
	1902.3000	Other pasta	75	75	70	70
		[1996 No. 13.]				
	1902.4000	Couscous	75	75	70	70
		[1996 No. 13.]				
19.03	1903.0000	Tapioca and substitutes therefor prepared from starch in the form of flakes, grains, pearls, siftings, or in similar forms	45	45	40	40
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included—				
	1904.1000	Prepared foods obtained by the swelling or roasting of cereals or cereal products .	40	40	35	35

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	1904.2000	Prepared foods, obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	40	40	35	35
	1904.9000	Other	40	40	35	35
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	45	45	55	55
		[1999 No. 29.]				
	1905.2000	Gingerbread and the like	45	45	40	40
		[1999 No. 29.]				
	1905.3000	Sweet biscuits; waffles and wafers	45	45	40	40
		[1999 No. 29.]				
	1905.4000	Rusks, toasted bread and similar	45	45	40	40
		[1999 No. 29.]				
	1905.9000	Other	45	45	55	55
		[1999 No. 29.]				

CHAPTER 20

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

Notes

1. This Chapter does not cover—
 - (a) vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates of any combination thereof (Chapter 16); or
 - (c) homogenised composite food preparations of heading No. 21.04.
2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit, pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.01) or chocolate confectionery (heading No. 18.06).
3. Headings Nos. 20.01, 20.04, and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products

of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4. Tomato juice, the dry weight content of which is 7% or more, is to be classified in heading No. 20.22.

5. For the purposes of heading No. 20.09, the expression “**juices, unfermented and not containing added spirit**” means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Sub-heading Notes

1. For the purposes of sub-heading No. 2005.1000, the expression “**homogenised vegetables**” means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading No. 2005.1000 takes precedence over all other sub-headings of heading No. 20.05.

2. For the purposes of sub-heading No. 2007.1000, the expression “**homogenised preparations**” means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Sub-heading No. 20.07.1000 takes precedence over all other sub-headings of heading No. 20.07.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
20.01		Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid—				
	2001.1000	Cucumbers and gherkins	45	45	40	40
	2001.2000	Onions	45	45	40	40
	2001.9000	Other	45	45	40	40
20.02		Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid—				
	2002.1000	Tomatoes, whole or in pieces [1999 No. 29.]	45	45	45	45
	2002.9000	Other	45	45	45	45
		[1999 No. 29.]				
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid—				
	2003.1000	Mushrooms	50	50	45	45
	2003.2000	Truffles	50	50	45	45

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06—				
	2004.1000	Potatoes	45	45	40	40
	2004.9000	Other vegetables and mixtures of vegetables	45	45	40	40
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06—				
	2005.1000	Homogenised vegetables	45	45	40	40
	2005.2000	Potatoes	45	45	40	40
	2005.4000	Peas (<i>Pisum sativum</i>)	45	45	40	40
		Beans (<i>Vigna spp., phaseolus spp.</i>)—				
	2005.5100	Beans, shelled	45	45	40	40
	2005.5900	Other	45	45	40	40
	2005.6000	Asparagus	45	45	40	40
	2005.7000	Olives	45	45	40	40
	2005.8000	Sweet corn (<i>Zea mays var. saccharata</i>) ..	45	45	40	40
	2005.9000	Other vegetables and mixtures of vegetables	45	45	40	40
20.06	2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)	45	45	40	40
20.07		Jams, fruit jellies, marmalades, fruits 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	45	45	40	40
		Other—				
	2007.9100	Citrus fruit	45	45	40	40
	2007.9900	Other	45	45	40	40
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included—				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Nuts, ground-nuts and other seeds, whether or not mixed together—			
	2008.1100	45	45	40	40
	2008.1900	45	45	40	40
	2008.2000	45	45	40	40
	2008.3000	45	45	40	40
	2008.4000	45	45	40	40
	2008.5000	45	45	40	40
	2008.6000	45	45	40	40
	2008.7000	45	45	40	40
	2008.8000	45	45	40	40
		Other, including mixtures other than those of sub-heading No. 2008.19—			
	2008.9100	45	45	40	40
	2008.9200	45	45	40	40
	2008.9900	45	45	40	40
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added sugar or other sweet- ening matter—			
		Orange juice—			
	2009.1100	55	55	55	55
		[1999 No. 29.]			
	2009.1900	55	55	55	55
		[1999 No. 29.]			
	2009.2000	55	55	55	55
		[1999 No. 29.]			
	2009.3000	55	55	55	55
		[1999 No. 29.]			
	2009.4000	55	55	55	55
		[1999 No. 29.]			
	2009.5000	55	55	55	55
		[1999 No. 29.]			
	2009.6000	55	55	55	55
		[1999 No. 29.]			

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	2009.7000	Apple juice	55	55	55	55
		[1999 No. 29.]				
	2009.8000	Juice of any other single fruit or vegetable	55	55	55	55
		[1999 No. 29.]				
	2009.9000	Mixtures of juices	55	55	55	55
		[1999 No. 29.]				

CHAPTER 21

Miscellaneous edible preparations

Notes

1. This Chapter does not cover—
 - (a) mixed vegetable of heading No. 07.12;
 - (b) roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
 - (c) flavoured tea (heading No. 09.02);
 - (d) spices or other products of heading Nos. 09.04 to 09.10;
 - (e) food preparations, other than the products described in heading No. 21.03 or 21.04 containing more than 20 per cent by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) yeast put up as a medicament or other products of heading No. 30.33 or 30.04; or
 - (g) prepared enzymes of heading No. 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.
3. For the purposes of heading No. 21.04, the expression “**homogenised composite food preparations**” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables of fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof—				
		Extracts, essences and concentrates of coffee, and preparations with basis of these extracts, essences or concentrates or with a basis of coffee—				
	2101.1100	Extracts, essences and concentrates	20	20	25	25
	2101.1200	Preparations with basis of extracts, essences or concentrates or with a basis of coffee	20	20	25	25
	2101.2000	Extracts, essences and concentrates, of tea of these extracts, essence or concentrates or with a basis of tea or mate ...	20	20	25	25
	2101.3000	Roasted chicory and other roasted of fee substitutes, and extracts, essences and concentrates thereof	20	20	25	25
21.02		Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powder—				
	2102.1000	Active yeasts	10	10	15	15
	2102.2000	Inactive yeasts; other single-cell micro-organisms, dead	10	10	15	15
21.03		Sauces and preparations thereof; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard—				
	2103.1000	Soya sauce	40	40	35	35
	2103.2000	Tomato ketchup and other tomato sauces	60	60	50	50
	2103.3000	Mustard flour and meal and prepared mustard	40	40	35	35
	2103.9000	Other	40	40	35	35
21.04		Soups and broths and preparations therefor; homogenised composite food preparations—				
	2104.1000	Soups and broths and preparations therefor	40	40	35	35

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
21.05	2105.0000	Ice cream and other edible ice, whether or not containing cocoa	40	40	35	35
21.06		Food preparations not elsewhere specified or included—				
	2106.1000	Protein concentrates and textured protein substances	40	40	35	35
	2106.9000	Other	40	40	35	35

CHAPTER 22

Beverage, spirits and vinegar

Notes

1. This Chapter does not cover—
 - (a) products of this Chapter (other than those of heading No. 22.09) prepared for culinary purpose and hereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);
 - (b) sea water (heading No. 25.01);
 - (c) distilled or conductivity water or water of similar purity (heading No. 28.51);
 - (d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);
 - (e) medicaments of heading No. 30.03 or 30.04; or
 - (f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapter 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20 °C.
3. For the purposes of heading No. 22.02, the term “**non-alcoholic beverage**” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings No. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Note

1. For the purposes of sub-heading No. 2204.1000, the expression “**sparkling wine**” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
22.01		Waters, including natural or artificial mineral water and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice snow—				
	2201.1000	Mineral waters and aerated water [1998 No. 20.]	65	100	100	100
	2201.9000	Other [1998 No. 20.]	65	100	100	100
22.02		Waters, including mineral waters and aerated waters, containing added sugar or 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 [1998 No. 20.]	65	100	100	100
	2202.9000	Other [1998 No. 20.]	65	100	100	100
22.03	2203.0000	Beer made from malt [1998 No. 20.]	80	100	100	100
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09—				
	2204.1000	Sparkling wine Other wine, grape must with fermentation prevented, or arrested by the addition of alcohol—	100	100	90	90
	2204.2100	In containers holding 2 litres or less	100	100	90	90
	2204.2900	Other [1996 No. 13.]	110	110	100	100
	2204.3000	Other grape must	100	100	90	90
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances—				
	2205.1000	In containers holding 2 litres or less	100	100	90	90
	2205.9000	Other	100	100	90	90

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
22.06	2206.0000	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified	100	100	90	90
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured or any strength—				
	2207.1000	Undenatured ethyl alcohol or an alcoholic strength by volume of 80% vol or higher	25	25	30	30
	2207.2000	Ethyl alcohol and other spirits, denatured, of any strength	25	25	30	30
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liquors and other spirituous beverages—				
	2208.2000	Spirits obtained by distilling grape wine or grape mare	90	90	80	80
	2208.3000	Whiskies	90	90	80	80
	2208.4000	Rum and tafia	90	90	80	80
	2208.5000	Gin and Geneva	90	90	80	80
	2208.6000	Vodka	90	90	80	80
	2208.7000	Liqueurs and cordials	90	90	80	80
	2208.9000	Other	90	90	80	80
22.09	2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid	40	40	35	35

CHAPTER 23

Residues and waste from the food industries: prepared animal fodder

Note

1. Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by products of such processing.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves—				
	2301.1000	Flours, meals and pellets, of meat or meat offal; greaves	10	10	15	15
	2301.2000	Flours, meal and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10	10	15	15
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working, of cereals or of leguminous plants—				
	2302.1000	Of maize (corn)	15	15	20	20
	2302.2000	Of rice	15	15	20	20
	2302.3000	Of wheat	15	15	20	20
	2302.4000	Of other cereals	15	15	20	20
	2302.5000	Of leguminous plants	15	15	20	20
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	15	15	20	20
	2303.2000	Beet-pulp, bagasse and other waste of sugar manufacture	15	15	20	20
	2303.3000	Brewing or distilling dregs and waste ..	15	15	20	20
23.04	2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extracting of soyabean oil	15	15	20	20
23.05	2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extracting of groundnut oil	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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 Nos. 23.04 or 23.05—				
	2306.1000	Of cotton seeds	15	15	20	20
	2306.2000	Of linseed	15	15	20	20
	2306.3000	Of sunflower seeds	15	15	20	20
	2306.4000	Of rape of colza seeds	15	15	20	20
	2306.5000	Of coconut or copra	15	15	20	20
	2306.6000	Of palmnuts or kernels	15	15	20	20
	2306.7000	Of maize (corn) germ	15	15	20	20
	2306.9000	Other	15	15	20	20
23.07	2307.0000	Wine lees: argol	15	15	20	20
23.08		Vegetable materials and 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	15	15	20	20
	2308.9000	Other	15	15	20	20
23.09		Preparations of a kind used in animal feeding—				
	2309.1000	Dog or cat food, put up for retail sale .	40	40	35	35
	2309.9000	Other	40	40	35	35

CHAPTER 24

Tobacco and manufactured tobacco substitutes

Note

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

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
24.01		Unmanufactured tobacco; tobacco refuse—				
	2401.1000	Tobacco, not stemmed/stripped	10	10	15	15
	2401.2000	Tobacco, partly or wholly stemmed/stripped	10	10	15	15
	2401.3000	Tobacco refuse	10	10	15	15
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes—				
	2402.1000	Cigars, cheroots and cigarillos, containing tobacco	90	90	80	80
	2402.2000	Cigarettes containing tobacco	90	90	80	80
	2402.9000	Other	90	90	80	80
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	90	80	80
		Other—				
	2403.9100	“Homogenised or “reconstituted” tobacco	90	90	80	80
	2403.9900	Other	90	90	80	80

SECTION V

Mineral products

CHAPTER 25

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

Notes

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

products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

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

2. This Chapter does not cover—

- (a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
- (b) earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.21);
- (c) medicaments or other products of Chapter 30;
- (d) perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) seus, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing, or damp course slates (heading No. 68.03);
- (f) precious or semi-precious stones (heading No. 71.02 or 71.03);
- (g) cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.24; optical elements of sodium chloride or of magnesium oxide (heading No. 99.01);
- (h) billiard chinks (heading No. 95.04); or
- (i) writing or drawing chinks or tailors' chinks (heading No. 96.09).

3. Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.

4. Heading No. 25.03 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together, natural micaceous iron oxides; meerschau (whether or not in polished pieces); amber; agglomerated meerschau and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet, strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution and containing added anti-caking or free-flowing agents; sea water—				
	2501.1000	Crude salt	5	5	10	10
	2501.9000	Processed salt	15	15	20	20
25.02	2502.0000	Unroasted iron pyrites	5	5	10	10
25.03	2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
25.04		Natural graphite—				
	2504.1000	In powder or in flakes	10	10	15	15
	2504.9000	Other	10	10	15	15
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	15	15	15	15
	2505.9000	Other	15	15	15	15
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	15	15	15	15
		Quartzite—				
	2506.2100	Crude or roughly trimmed	15	15	15	15
	2506.2900	Other	15	15	15	15
25.07	2507.0000	Kaolin and other kaolinic clays, whether or not calcined	15	15	15	15
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—				
		Bentonite—				
	2508.1100	Crude	5	5	10	10
	2508.1900	Processed	15	15	20	20
	2508.2000	Decolouring earths and fuller's earth	15	15	15	15
	2508.3000	Fire-clay	15	15	15	15
	2508.4000	Other clays	15	15	15	15
	2508.5000	Andalusite, kyanite and sillimanite	15	15	15	15
	2508.6000	Mullite	15	15	15	15
	2508.7000	Chamotte or dinas earths	15	15	15	15
25.09	2509.0000	Chalk	15	15	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk—				
	2510.1000	Unground	15	15	15	15
	2510.2000	Ground	15	15	20	20
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium, other than barium oxide of heading No. 28.16. (barytes)—				
	2511.1100	Crude	10	10	15	15
	2511.1900	Processed	20	20	25	25
	2511.2000	Natural barium carbonate (witherite)	15	15	15	15
25.12	2512.0000	Siliceous fossil meals (for example, kieselguhur, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	15	15	15	15
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")	15	15	15	15
	2513.1900	Other	15	15	15	15
	2513.2000	Emery, natural corundum, natural garnet and other natural abrasives	15	15	15	15
25.14	2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing of otherwise into blocks or slabs of a rectangular (including square) shape	15	15	15	15
25.15		Marble, travertine, ecaussne and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, alabaster and, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape— Marble and travertine—				
	2515.1100	Crude or roughly trimmed	15	15	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	2515.1200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15	15	15	15
	2515.2000	Ecaussine and other calcareous monumental or building stone; alabasters	15	15	15	15
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape— Granite—				
	2516.1100	Crude or roughly trimmed	15	15	15	15
	2516.1200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15	15	15	15
		Sandstone—				
	2516.2100	Crude or roughly trimmed	15	15	15	15
	2516.2200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15	15	15	15
	2516.9000	Other monumental or building stone	15	15	15	15
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 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	15	15	15	15
	2517.2000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading No. 2517.1000	15	15	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	2517.3000	Tarred macadam granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated	15	15	15	15
	2517.4100	Of marble	15	15	15	15
	2517.4900	Other	15	15	15	15
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	15	15	15	15
	2518.2000	Calcined dolomite	15	15	15	15
	2518.3000	Agglomerated dolomite (including tarred dolomite)	15	15	15	15
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)	15	15	15	15
	2519.9000	Other—				
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	15	15	15	15
	2520.1000	Gypsum; anhydrite	150	150	100	100
	2520.2000	Plasters	5	5	10	10
25.21	2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	25	25	30	30
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25—				
	2522.1000	Quicklime	25	25	30	30
	2522.2000	Slaked lime	25	25	30	30
	2522.3000	Hydraulic lime	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
25.23		Portland cement, aluminous cement slag cement, supersulphate cement and similar hydraulic cement, whether or not coloured or in the form of clinkers—				
	2523.1000	Cement clinkers	5	5	10	10
		Portland cement—				
	2523.2100	White cement, whether or not artificially coloured	5	5	10	10
	2523.2910	Other, in bulk	5	5	10	10
	2523.2990	Other	10	10	15	15
	2523.3000	Aluminous cement	10	10	15	15
	2523.9000	Other hydraulic cements	10	10	15	15
25.24	2524.0000	Asbestors	5	5	10	10
25.25		Mica, including splittings, mica waste—				
	2525.1000	Crude mica and mica rifted into sheets or splittings	15	15	15	15
	2525.2000	Mica powder	15	15	15	15
	2525.3000	Mica waste	15	15	15	15
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	15	15	15	15
	2526.2000	Crushed or powdered	15	25	25	25
		[1997 No. 16.]				
25.27	2527.0000	Natural cryolite: natural chiolite	15	15	15	15
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric and containing not more than 85% of H ₃ BO ₃ calculated on the dry weight—				
	2528.1000	Natural sodium borates and concentrates thereof (whether or not calcined)	15	15	15	15
	2528.9000	Other	15	15	15	15
25.29		Felspar; leucite; nepheline and nepheline syenite; fluorspar—				
	2529.1000	Felspar	15	15	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	2529.2100	Containing by weight 97% or less of calcium fluoride	15	15	15	15
	2529.2200	Containing by weight more than 97% of calcium fluoride	15	15	15	15
	2529.3000	Leucite; nepheline and nepheline syenite .	15	15	15	15
25.30		Mineral substances not elsewhere specified or included—				
	2530.1000	Vermiculite, perlite and chlorites, unexpanded	15	15	15	15
	2530.2000	Kieserite, epsomite (natural magnesium sulphates)	15	15	15	15
	2530.4000	Natural micaceous iron-oxides	15	15	15	15
	2530.9000	Other	15	15	15	15

CHAPTER 26

Ores, slag and ash

Notes

1. This Chapter does not cover—

- (a) slag or similar industrial waste prepared as macadam (heading No. 25.17);
- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
- (c) basic slag of Chapter 31;
- (d) slag wool, rock wool or similar mineral wools (heading No. 68.06);
- (e) waste or scrap of precious metal or of metal clad with precious metal, other waste or scrap containing precious metal compounds of a kind used principally for the recovery of precious metal (heading No. 71.12);
- (f) copper, nickel or cobalt mattes produced by any process of smelting (section XV).

2. For the purposes of heading Nos. 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of section XIV or XV, even if they are intended for non-metallurgical purposes. Heading Nos. 26.01 to 26.17 do not, however include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
26.01		Iron ores and concentrates, including roasted iron pyrites. Iron ores and concentrates, other than roasted iron pyrites—				
	2601.1100	Non-agglomerated	5	5	10	10
	2601.1200	Agglomerated	5	5	10	10
	2601.2000	Roasted iron pyrites	5	5	10	10
26.02	2602.0000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	5	5	10	10
26.03	2603.0000	Copper ores and concentrates	10	10	10	10
26.04	2604.0000	Nickel ores and concentrates	10	10	10	10
26.05	2605.0000	Cobalt ores and concentrates	10	10	10	10
26.06	2606.0000	Aluminium ores and concentrates	5	5	10	10
26.07	2607.0000	Lead ores and concentrates	10	10	10	10
26.08	2608.0000	Zinc ores and concentrates	10	10	10	10
26.09	2609.0000	Tin ores and concentrates	10	10	10	10
26.10	2610.0000	Chromium ores and concentrates	10	10	10	10
26.11	2611.0000	Tungsten ores and concentrates	10	10	10	10
26.12		Uranium or thorium ores and concentrates—				
	2612.1000	Uranium ores and concentrates	10	10	10	10
	2612.2000	Thorium ores and concentrates	10	10	10	10
26.13		Molybdenum ores and concentrates—				
	2613.1000	Roasted	10	10	10	10
	2613.9000	Other	10	10	10	10
26.14	2614.0000	Titanium ores and concentrates	10	10	10	10
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates—				
	2615.1000	Zirconium ores and concentrates	10	10	10	10
	2615.9000	Other	10	10	10	10
26.16		Precious metal ores and concentrates—				
	2616.1000	Silver ores and concentrates	10	10	10	10

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	2616.9000	Other	10	10	10	10
26.17		Other ores and concentrates—				
	2617.1000	Antimony ores and concentrates	10	10	10	10
	2617.9000	Other	10	10	10	10
26.18	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel	15	15	15	15
26.19	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	15	15	15	15
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	15	15	15	15
	2620.1900	Other	15	15	15	15
	2620.2000	Containing mainly lead	15	15	15	15
	2620.3000	Containing mainly copper	15	15	15	15
	2620.4000	Containing mainly aluminium	15	15	15	15
	2620.5000	Containing mainly vanadium	15	15	15	15
	2620.9000	Other	15	15	15	15
26.21	2621.0000	Other slag and ash, including seaweed ash (kelp)	15	15	15	15

CHAPTER 27

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

Notes

1. This Chapter does not cover—
 - (a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;
 - (b) medicaments of heading Nos. 30.30 or 30.04; or
 - (c) mixed unsaturated hydrocarbons of heading Nos. 33.01, 33.02 or 38.05.
2. References in heading No. 27.10 to “**petroleum oils and obtained from bituminous minerals**” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons

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

Sub-heading Notes

1. For the purposes of sub-heading No. 2701.1100, “**anthracite**” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of sub-heading No. 2701.1200, “**bituminous coal**” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of sub-heading Nos 2707.1000, 2707.2000, 2707.4000 and 2707.6000, the terms “benzole”, “toluole”, “xylol”, “naphthalene” and “phenols” apply to products which contain more than 50 per cent by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal. Coal, whether or not pulverised, but not agglomerated—				
	2701.1100	Anthracite	15	15	15	15
	2701.1200	Bituminous coal	15	15	15	15
	2701.1900	Other coal	15	15	15	15
	2701.2000	Briquettes, ovoids and similar solid fuels manufactured from coal	15	15	15	15
27.02		Lignite, whether or not agglomerated, excluding jet	15	15	15	15
	2702.1000	Lignite, whether or not pulverised, but not agglomerated	15	15	15	15
	2702.2000	Agglomerated lignite	15	15	15	15
27.03	2703.0000	Peat (including peat litter), whether or not agglomerated	15	15	15	15
27.04	2704.0000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	15	15	15	15
27.05	2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	15	15	15	15
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	15	15	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents—				
	2707.1000	Benzole	20	20	25	25
	2707.2000	Toluole	20	20	25	25
	2707.3000	Xylol	20	20	25	25
	2707.4000	Naphthalene	20	20	25	25
	2707.5000	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	20	20	25	25
	2707.6000	Phenols	20	20	25	25
		Other—				
	2707.9100	Creosote oils	20	20	25	25
	2707.9900	Other	20	20	25	25
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars—				
	2708.1000	Pitch	20	20	25	25
	2708.2000	Pitch coke	20	20	25	25
27.09	2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude	15	15	15	15
27.10	2710.0000	Specified or included, containing by weight 70% or more of petroleum oils or of oil obtained from bituminous minerals, these oils being the basic constituents of the preparations	25	25	30	30
27.11		Petroleum gases and other gaseous hydrocarbon—				
		Liquefied—				
	2711.1100	Natural gas	25	25	30	30
	2711.1200	Propane	25	25	30	30
	2711.1300	Butanes	25	25	30	30
	2711.1400	Ethylene, propylene, butylene and butadiene	25	25	30	30
	2711.1900	Other	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
		In gaseous state—				
	2711.2100	Natural gas	25	25	30	30
	2711.2900	Other	25	25	30	30
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	25	25	30	30
	2712.2000	Paraffin wax containing by weight less than 0.75% of oil	25	25	30	30
	2712.9000	Other	25	25	30	30
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	25	25	30	30
	2713.1200	Calcined	25	25	30	30
	2713.2000	Petroleum bitumen	25	25	30	30
	2713.9000	Other residues of petroleum oils or of oils obtained from bituminous minerals	25	25	30	30
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks—				
	2714.1000	Bituminous or oil shale and tar sands	15	15	15	15
	2714.9000	Other	15	15	15	15
27.15	2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum, bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	25	25	30	30
27.16	2716.0000	Electrical energy (optional heading)	25	25	30	30

SECTION VI

Products of the chemical or allied industries

Notes

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

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.46 are to be classified in those headings and in no other heading of this section.

2. Subject to Note I above, goods classified in heading No. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the nomenclature.

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

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

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

Notes

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

that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphyoxylates, stabilised with organic substances heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in heading Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter-

- (a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);
- (b) halide oxides of carbon (heading No. 28.12);
- (c) carbon disulphide (heading No. 28.13);
- (d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanate tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
- (e) hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide thiocarbonyl
halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

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

- (a) sodium chloride or magnesium oxide, whether or not pure, or other products of section (V);
- (b) organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) products mentioned in Note 2, 3,4, or 5 to Chapter 31;
- (d) inorganic products of a kind used as luminophores, of heading No. 32.06;
- (e) artificial graphite (heading No. 38.01); products put up as charges for fire extinguishers or put up in fire extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline earth metals, of heading No. 38.23;
- (j) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metals alloys of Chapter 71;
- (g) the metals, whether or not pure, metal alloy or cermets, including sintered metal carbides (metal carbides sintered with a metal) of section XV; or
- (h) optical elements, for example of the halides of the alkali or alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-chapter IT and metallic acid of sub-chapter IV are to be classified in heading No. 28.11.

5. Heading Nos. 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.

6. Heading No. 28.44 applies only to-

- (a) technetium (atomic No. 43), promethium (atomic No. 61) polonium (atomic No.84) and all elements with an atomic number greater than 84;
- (b) natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of section XIV and XV), whether or not mixed together;
- (c) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

- (d) alloys, dispersions (including cements), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 ci/g);
- (e) spent (irradiated) fuel elements (catridges) or nuclear reactors;
- (f) radioactive residues whether or not usable.

The term: “**isotopes**” for the purposes of this Note and of the wording of headings Nos. 28.44 and 28.45, refers to—

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

7. Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorous.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

I

Chemical elements

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
28.01		Fluorine, chlorine, bromine and iodine ...				
	2801.1000	Chlorine [1997 No.16.]	10	0	0	0
	2801.2000	Iodine	10	10	15	15
	2801.3000	Fluorine, bromine	10	10	15	15
28.02	2802.0000	Sulphur, sublimed or precipitated, colloidal sulphur—				
28.03	2903.0000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	10	10	15	15
28.04		Hydrogen, rare gases and other non-metals—				
	2804.1000	Hydrogen	15	15	20	20
		Rare gases—				
	2804.2100	Argon	15	15	20	20
	2804.2900	Other	15	15	20	20
	2804.3000	Nitrogen	15	15	20	20
	2804.4000	Oxygen	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	2804.5000	Boron; tellurium	10	10	15	15
		Silicon—				
	2804.6100	Containing by weight not less than 99.99% of silicon	10	10	15	15
	2804.6900	Other	10	10	15	15
	2804.7000	Phosphorus	10	10	15	15
	2804.8000	Arsenic	10	10	15	15
	2804.9000	Selenium	10	10	15	15
28.05		Alkali or alkaline-earth metals; rare- earth metals, scandium and yttrium, whether or not intermixed or inter-al- loyed; mercury—				
		Alkali metals—				
	2805.1100	Sodium	10	10	15	15
	2805.1900	Other	10	10	15	15
	2805.2100	Calcium	10	10	15	15
	2805.2200	Strontium and barium	10	10	15	15
	2805.3000	Rare-earth metals, scandium and yt- trium whether or not intermixed or in- teralloyed	10	10	15	15
	2805.3000	Mercury	10	10	15	15

II

Inorganic acids and inorganic oxygen compounds of non-metals

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
28.06		Hydrogen chloride (hydrochloric acid)—				
		Chlorosulphoric acid—				
	2806.1000	Hydrogen Chloride (hydrochloric acid) .. [1997 No. 16.]	15	0	0	0
	2806.2000	Chlorosulphuric acid	15	15	20	20
28.07	2807.0000	Sulphuric acid; oleum	15	15	20	20
28.08	2808.0000	Nitric acid; sulphonitric acids	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
28.16	2815.3000	Peroxides of sodium or potassium	10	10	15	15
		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium—				
	2816.1000	Hydroxide and peroxide of magnesium ..	10	10	15	15
	2816.2000	Oxide, hydroxide and peroxide of strontium	10	10	15	15
	2816.3000	Oxide, hydroxide and peroxide of barium	10	10	15	15
28.17	2817.0000	Zinc oxide; zinc peroxide	35	35	40	40
28.18		Artificial corundum, whether or not chemically defined—				
	2818.1000	Artificial corundum, whether or not chemically defined	10	10	15	15
	2818.2000	Aluminium oxide, other than artificial corundum	10	10	15	15
	2818.3000	Aluminium hydroxide	10	10	15	15
28.19		Chromium oxides and hydroxides—				
	2819.1000	Chromium trioxide	10	10	15	15
	2819.9000	Other	10	10	15	15
28.20		Manganese oxides—				
	2820.1000	Manganese dioxide	10	10	15	15
	2820.9000	Other	10	10	15	15
28.21		Iron oxides and hydroxides; Earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ —				
	2821.1000	Iron oxides and hydroxides	10	10	15	15
	2821.2000	Earth colours	10	10	15	15
28.22	2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides	10	10	15	15
28.23	2823.0000	Titanium oxide	10	10	15	15
28.24		Lead oxides; red lead and orange lead—				
	2824.1000	Lead monoxide (litharge, massicot)	10	10	15	15
	2824.2000	Red lead and orange lead	10	10	15	15
	2824.9000	Other	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
28.25		Hydrazine and hydroxylamine and their inorganic salts; other organic bases; other metal oxides, hydroxides and peroxides—				
	2825.1000	Hydrazine and hydroxylamine and their inorganic salts	10	10	15	15
	2825.2000	Lithium oxide and hydroxide	10	10	15	15
	2825.3000	Vanadium oxides and hydroxides	10	10	15	15
	2825.4000	Nickel azides and hydroxides	10	10	15	15
	2825.5000	Hydrides, nitrides, oxides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49	10	10	15	15
	2825.6000	Germanium oxides and zirconium dioxide	10	10	15	15
	2825.7000	Molybdenum oxides and hydroxides	10	10	15	15
	2825.8000	Antimony oxides	10	10	15	15
	2825.9000	Other	10	10	15	15
28.26		Fluorides; fluosilicates, fluoroaluminates and other complex fluorine salts— Fluorides—				
	2826.1100	Of ammonium or of sodium	10	10	15	15
	2826.1200	Of aluminium	10	10	15	15
	2826.1900	Other	10	10	15	15
	2826.2000	Fluorosilicates of sodium or of potassium	10	10	15	15
	2826.3000	Sodium hexafluoroaluminate (synthetic cryolite)	10	10	15	15
	2826.9000	Other	10	10	15	15
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides, iodides, and iodide oxides—				
	2827.1000	Ammonium chloride	10	10	15	15
	2827.2000	Calcium chloride	10	10	15	15
		Other chlorides—				
	2827.3100	Of magnesium	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	2827.3200	Of aluminium	10	10	15	15
	2827.3300	Of iron	10	10	15	15
	2827.3400	Of cobalt	10	10	15	15
	2827.3500	Of nickel	10	10	15	15
	2827.3600	Of zinc	10	10	15	15
	2827.3800	Of barium	10	10	15	15
	2827.3900	Other	10	10	15	15
		Chloride oxides and chloride hydrox- ides—				
	2827.4100	Of copper	10	10	15	15
	2827.4900	Other	10	10	15	15
		Bromides and bromide oxides—				
	2827.5100	Bromides of sodium or of potassium	10	10	15	15
	2827.5900	Other	10	10	15	15
	2827.6000	Iodides and iodide oxides	10	10	15	15
28.28		Hypochlorites; commercial calcium hy- pochlorite, chlorites; hypobromites—				
	2828.1000	Commercial calcium hypochlorite and other calcium hypochlorites	10	10	15	15
	2828.9000	Other	10	10	15	15
28.29		Chlorates and perchlorates, bromate and perbromates; iodates and periodates—				
		Chlorates—				
	2829.1100	Of sodium	10	10	15	15
	2829.1900	Other	10	10	15	15
	2829.9000	Other	10	10	15	15
28.30		Sulphides; polysulphides—				
	2830.1000	Sodium sulphides	10	10	15	15
	2830.2000	Zinc sulphide	10	10	15	15
	2830.3000	Cadmium sulphide	10	10	15	15
	2830.9000	Other	10	10	15	15
28.31		Dithionites and sulphyoxylates—				
	2831.1000	Of sodium	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
28.32	2831.9000	Other	10	10	15	15
		Sulphites; thiosulphates—				
	2832.1000	Sodium sulphites	10	10	15	15
	2832.2000	Other sulphites	10	10	15	15
28.33	2832.3000	Thiosulphates	10	10	15	15
		Sulphates; alums peroxosulphates (per- sulphates)—				
		Sodium sulphates—				
	2833.1100	Disodium sulphates	10	10	15	15
	2833.1900	Other	10	10	15	15
		Other sulphates—				
	2833.2100	Of magnesium	10	10	15	15
	2833.2200	Of aluminum	10	0	15	15
		[1999 No. 29.]				
	2833.2300	Of chromium	10	10	15	15
		[1999 No. 29.]				
	2833.2400	Of nickel	10	10	15	15
	2833.2500	Of copper	10	10	15	15
	2833.2600	Of zinc	10	10	15	15
	2833.2700	Of barium	10	10	15	15
	2833.2900	Other	10	10	15	15
2833.3000	Alums	15	15	15	15	
	[1999 No. 29.]					
28.34	2833.4000	Peroxosulphates (persulphates)	10	10	15	15
		Nitrites; nitrates—				
	2834.1000	Nitrites	10	10	15	15
		Nitrites—				
	2834.2100	Of potassium	10	10	15	15
	2834.2200	Of bismuth	10	10	15	15
2834.2900	Other	10	10	15	15	

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates—				
	2835.1000	Phosphinates (hypophosphites) and phosphonates (phosphites)	10	10	15	15
		Phosphates—				
	2835.2200	Of mono- or disodium	10	10	15	15
	2835.2300	Of trisodium	10	10	15	15
	2835.2400	Of potassium	10	10	15	15
	2835.2500	Calcium hydrogenorthophosphate (“dicalcium phosphate”)	10	10	15	15
	2835.2600	Other phosphates of calcium	10	10	15	15
	2835.2900	Other polyphosphates	10	10	15	15
	2835.3100	Sodium triphosphate (sodium tripolyphosphates)	10	10	15	15
	2835.3900	Other	10	10	15	15
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate—				
	2836.1000	Commercial ammonium carbonate and other ammonium carbonates	10	10	15	15
	2836.2000	Disodium carbonate	10	10	15	15
	2836.3000	Sodium hydrogencarbonate (sodium bicarbonate)	10	10	15	15
	2836.4000	Potassium carbonates	10	10	15	15
	2836.5000	Calcium carbonate	10	10	15	15
	2836.6000	Barium carbonate	10	10	15	15
	2836.7000	Lead carbonate	10	10	15	15
		Other—				
	2836.9100	Lithium carbonates	10	10	15	15
	2836.9200	Strontium carbonate	10	10	15	15
	2836.9900	Other	10	10	15	15
28.37		Cyanides, cyanide oxides and complex cyanides—				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Cyanides and cyanide oxides—			
	2837.1100	10	10	15	15
	2837.1900	10	10	15	15
	2837.2000	10	10	15	15
28.38	2838.0000	10	10	15	15
28.39		Silicates; commercial alkalimetal silicates—			
	2839.1100	25	25	30	30
	2839.1900	25	25	30	30
	2839.2000	25	25	30	30
	2839.9000	25	25	30	30
28.40		Borates; peroxoborates (perborates)—			
		Disodium tetraborate (refined borax)—			
	2840.1100	10	10	15	15
	2840.1900	10	10	15	15
	2840.2000	10	10	15	15
	2840.3000	10	10	15	15
28.41		Salts of oxometalic or peroxometallic acids—			
	2841.1000	10	10	15	15
	2841.2000	10	10	15	15
	2841.3000	10	10	15	15
	2841.4000	10	10	15	15
	2841.5000	10	10	15	15
		Manganites, manganates and permanganates—			
	2841.6100	10	10	15	15
	2841.6900	10	10	15	15
	2841.7000	10	10	15	15
	2841.8000	10	10	15	15
	2841.9000	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
28.42		Other salts of inorganic acids or peroxyacids, excluding azides—				
	2842.1000	Double or complex silicates	10	10	15	15
	2842.9000	Other	10	10	15	15

VI

Miscellaneous

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	10	10	15	15
	2843.2100	Silver nitrate	10	10	15	15
	2843.2900	Other	10	10	15	15
	2843.3000	Gold compounds—				
	2843.9000	Other compounds: amalgams	10	10	15	15
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 cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	10	10	15	15
	2844.2000	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersion (including cermet) ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	2844.3000	Uranium depleted in U235, and its compounds; thorium and its compounds; alloys, dispersions (including cerments) ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	10	10	15	15
	2844.4000	Radioactive elements and isotopes and compounds other than those of sub-heading No. 2844.1000, 2844.2000 or 2844.3000; alloys, dispersions (including cerments), ceramic products and mixtures, containing these elements, isotopes or compounds; radioactive residues	10	10	15	15
	2844.5000	Spent (irradiated) elements (cartridges) of nuclear reactors	10	10	15	15
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)	10	10	15	15
	2845.5000	Other	10	10	15	15
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixture of these metals—				
	2846.1000	Cerium compounds	10	10	15	15
	2846.9000	Other	10	10	15	15
28.47	2847.0000	Hydrogen peroxide whether or not solidified with urea	10	10	15	15
28.48	2848.0000	Phosphides, whether or not chemically defined, excluding ferrophosphorus	10	10	15	15
28.49		Carbides, whether or not chemically defined—				
	2849.1000	Of calcium	10	10	15	15
	2849.2000	Of silicon	10	10	15	15
	2849.9000	Other	10	10	15	15
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	10	10	15	15

Customs Duty Rate

<i>Heading</i>			1995	1997	1999	200
<i>No.</i>	<i>H.S Code</i>		1996	1998	2000	1
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	10	10	15	15

CHAPTER 29

Organic chemicals

Notes

1. Except where the context otherwise requires, the headings of this Chapter apply only to-
(a) separate chemically defined organic compounds, whether or not containing impurities;

- (b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) the products of heading Nos. 29.36 to 29.39 or the sugar ethers and sugars sugar esters, and their salts, of heading No. 29.40, or the products of heading No.29.41, whether or not chemically defined;
- (d) the products mentioned in (a), (b) or (c) above dissolved in water;
- (e) the products mentioned in (a), (b), or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (j) the products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) the products mentioned in (a), (b), (c) (d), (e) or (j) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) the following products, diluted to standard strengths, for the production of azo-dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover-

- (a) goods of heading No. 15.04 or crude glycerol of heading No. 15.20;
- (b) ethylcohol (heading No.22.07 or 22.08);
- (c) methane or propane (heading No. 27.11);

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

(e) urea (heading No. 31.02 or 31.05);

(j) colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);

(g) enzymes (heading No. 35.07);

(h) metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuel, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm (heading No. 36.06);

(i) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put in packings for retail sale, of heading No. 38.24; or

(j) optical elements, for example, of ethylenediamine tartrate (heading No. 90.0 I).

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

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

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No. 29.29.

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

- 5.**
- (a) The esters of acid-function organic compounds of sub-chapter I to VII with organic compounds of these sub-chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-chapters;
 - (b) esters of ethyl alcohol with acid-function organic compounds of sub-chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds;
 - (c) subject to Note I to section VI and Note 2 to Chapter 28-
 - (i) inorganic salts of organic compounds such as acid-phenol or enol-functions compounds or organic bases, of sub-chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and
 - (ii) salts formed between organic compounds of sub-chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base acid (including phenol-or enol-function compound) from which they are formed, whichever occurs last in numerical order in the Chapter;
 - (d) metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 29.05);
 - (e) halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

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

Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

Sub-heading Note

8. Within anyone heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same sub-heading as that compound (or group of compounds) provided that they are not more specifically covered by any other sub-heading and that there is no residual sub-heading name "Other" in the series of sub-headings concerned.

I

Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosted derivatives

CHAPTER 30

Pharmaceutical products

Notes

1. This Chapter does not cover-

- (a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (section IV);
- (b) plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
- (c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
- (d) preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
- (e) soap or other products of heading No. 34.01 containing added medicaments;
- (f) preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
- (g) blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

2. For the purpose of heading No. 30.02 the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

Customs, Excise Tariff, etc. (Consolidation) Act

3. For the purposes of heading Nos. 30.03 and 30.04 and of Notes 4 (d) to this Chapter, the following are to be treated—

- (a) as unmixed products—
 - (i) unmixed products dissolved in water;
 - (ii) all goods of Chapter 28 or 29; and
 - (iii) simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;
- (b) as products which have been mixed—
 - (i) colloidal solutions and suspensions (other than colloidal sulphur);
 - (ii) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (iii) salts and concentrates obtained by evaporating natural mineral waters.

4. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the nomenclature—

- (a) sterile surgical catgut, similar sterile nature materials and sterile tissue adhesives for surgical wound closure;
- (b) sterile laminaria and sterile laminaria tents;
- (c) sterile absorbable surgical or dental haemostatics;
- (d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) blood-grouping reagents;
- (f) dental cements and other dental fillings; bone reconstruction cements;
- (g) first-aid boxes and kits; and
- (h) chemical contraceptive preparations based on hormones or spermicides.

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered: extracts of glands or other organs of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included—				
	3001.1000 Glands and other organs, dried, whether or not powdered	20	20	20	20
	3001.2000 Extracts of glands or other organs or of their secretions	20	20	20	20
	3001.9000 Other	20	20	20	20

Customs Duty Rate

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products—			
	3002.1000		Antisera and other blood fractions and modified, immunological products, whether or not obtained by means of biotechnological processes		
		20	20	20	20
	3002.2000		Vaccines for human medicine		
		20	20	20	20
	3002.3000		Vaccines for veterinary medicine		
		20	20	20	20
	3002.9000		Other		
		20	20	20	20
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 sales—			
	3003.1000		Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives		
		20	20	20	20
	3003.2000		Containing other antibiotics		
		20	20	20	20
			Containing hormones or other products of heading No. 29.37 but not containing antibiotics—		
	3003.3100		Containing insulin		
		20	20	20	20
	3003.3200		Other		
		20	20	20	20
	3003.4000		Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics		
		20	20	20	20
	3003.9000		Other		
		20	20	20	20

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
30.04					
		Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for thereapeutic 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 penicililanic acid structure, or streptomycins or their derivatives			
		20	20	20	20
	3004.2000				
		Containing other antibiotics			
		20	20	20	20
		Containing hormones or other products of heading No. 29.37 but not containing antibiotics—			
	3004.3100				
		Containing insulin			
		20	20	20	20
	3004.3200				
		Containing adrenal cortical hormones .			
		20	20	20	20
	3004.3900				
		Other			
		20	20	20	20
	3004.4000				
		Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics			
		20	20	20	20
	3004.5000				
		Other medicaments containing vitamins or other products of heading No. 29.36			
		20	20	20	20
	3004.9000				
		Other			
		20	20	20	20
30.05					
		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substance 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			
		20	20	20	20
	3005.9100				
		Bandages and swabs			
		20	20	20	20
	3005.9900				
		Other			
		20	20	20	20
30.06					
		Pharmaceutical goods specified in Note 4 to this Chapter—			

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	10	10	15	15
3006.2000		Blood-grouping reagents	10	10	15	15
3006.3000		Opacifying preparations for X-ray examinations, diagnostic reagents designed to be administered to the patient	10	10	15	15
3006.4000		Dental cements and other dental fillings; bone reconstruction cements	10	10	15	15
3006.5000		First-aid boxes and kits	20	20	20	20
3006.6000		Chemical contraceptive preparations based on hormones or spermicides	20	20	20	20

CHAPTER 32

Fertilisers

Notes

1. This Chapter does not cover—

- (a) animal blood of heading No. 05.11;
- (b) separate chemically defined compounds (other than those answering to the descriptions in Note 2 (A), 3 (A), 4 (A), or 5 below); or
- (c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g. each, of heading No. 38.24; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05—

(A) Goods which answer to one or other of the descriptions given below—

- (i) sodium nitrate whether or not pure;
- (ii) ammonium nitrate, whether or not pure;
- (iii) double salts, whether or not pure of ammonium sulphate and ammonium nitrate;
- (iv) ammonium sulphate, whether or not pure;
- (v) double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

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

- (vii) calcium cyanamide, whether or not pure or treated with oil;
- (viii) urea, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

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

(D) Liquid fertilisers consisting of the goods of sub-paragraph (A) (ii) or (vii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading No. 31.03, applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05-

(A) Goods which answer to one or other of the descriptions given below-

- (i) basic slag;
- (ii) natural phosphates of heading No. 25.10 calcined or further heat-treated than for the removal of impurities;
- (iii) superphosphates (single, double or triple);
- (iv) calcium hydrogenorthophosphate containing not less than 0.2 per cent by weight of fluorine calculated on the dry anhydrous product.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limited.

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

4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 35.10.

(a) goods which answer to one or other of the descriptions given below-

- (i) crude natural potassium salts (for example, carmallite, kainite and sylvite);
- (ii) potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) potassium sulphate, whether or not pure;
- (iv) magnesium potassium sulphate, whether or not pure;

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

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and line mixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	5	10	10	10
		[1997 No. 16.]				
31.02		Mineral or chemical fertilisers nitrogenous—				
		[1997 No. 16.]				
	3102.1000	Urea, whether or not in aqueous solutions	5	10	10	10
		Ammonium sulphate, double salts and mixtures of ammonium sulphate and ammonium nitrate—				
		[1997 No. 16.]				
	3102.2100	Ammonium sulphate	5	10	10	10
		[1997 No. 16.]				
	3102.2900	Other	5	10	10	10
		[1997 No. 16.]				
	3102.3000	Ammonium nitrate, whether or not in aqueous solution	5	10	10	10
		[1997 No. 16.]				
	3102.4300	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	5	10	10	10
		[1997 No. 16.]				
	3102.5000	Sodium nitrate	5	10	10	10
		[1997 No. 16.]				
	3102.6000	Double salts and mixtures of calcium nitrate and ammonium nitrate	5	10	10	10
		[1997 No. 16.]				
	3102.7000	Calcium cyanamide	5	10	10	10
		[1997 No. 16.]				
	3102.8000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5	10	10	10
		[1997 No. 16.]				
	3102.9000	Other, including mixtures not specified in the foregoing subheadings	5	10	10	10
31.03		Mineral or chemical fertilisers, phosphatic—				
		[1997 No. 16.]				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	3103.1000	5	10	10	10
	Superphosphates				
	[1997 No. 16.]				
	3103.2000	5	10	10	10
	Basic slag				
	[1997 No. 16.]				
	3103.9000	5	10	10	10
	Other				
	[1997 No. 16.]				
31.04	Mineral or chemical fertilisers, potas- sic—				
	[1997 No. 16.]				
	3104.1000	5	10	10	10
	Carnallite, sylvite and other crude natu- ral potassium salts				
	[1997 No. 16.]				
	3104.2000	5	5	5	5
	Potassium chloride				
	[1998 No. 20.]				
	3104.3000	5	10	10	10
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 10kg—				
	[1997 No. 16.]				
	3105.1000	5	10	10	10
	Goods of this Chapter in tablets or similar forms or in packages of a gross weight exceeding 10kg				
	[1997 No. 16.]				
	3105.2000	5	10	10	10
	Mineral or chemical fertilisers contain- ing the three fertilising elements nitro- gen, phosphorus and potassium				
	3105.3000	5	5	5	5
	Diammonium hydrogenorthophosphate (diammoniumphosphate)				
	[1998 No. 20.]				
	3105.4000	5	5	5	5
	Ammonium dihydrogenorthophosphate (monoammonium phosphate), and mix- tures hydrogenorthophosphate (diam- monium phosphate)				
	[1998 No. 20.]				
	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus—				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
3105.5100	Containing nitrates and phosphates [1997 No. 16.]	5	10	10	10
3105.5900	Other [1997 No. 16.]	5	10	10	10
3105.6000	Mineral or chemical fertilisers contain- ing the two fertilising elements phos- phorus and potassium [1997 No. 16.]	5	10	10	10
3105.9000	Other [1997 No. 16.]	5	10	10	10

CHAPTER 32

Tanning or dyeing extracts; tannins and their derivatives, dyes, pigments and other colouring matters, plants and varnishes; putty and other mastic; inks

Notes

1. This Chapter does not cover—
 - (a) separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, (heading No. 32.12);
 - (b) tannates or other tanning-derivatives of products of heading Nos. 29.36 to 29.39 29.41 or 35.01 to 35.04; or
 - (c) mastic of asphalt or other bituminous mastic (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Heading Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The heading does not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, or a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.10 in volatile organic solvents when the weight of the solvent exceeds 50 per cent of the weight of the solution.
5. The expression “**colouring matter**” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
3105.5100	Containing nitrates and phosphates [1997 No. 16.]	5	10	10	10
3105.5900	Other [1997 No. 16.]	5	10	10	10
3105.6000	Mineral or chemical fertilisers contain- ing the two fertilising elements phos- phorus and potassium [1997 No. 16.]	5	10	10	10
3105.9000	Other [1997 No. 16.]	5	10	10	10

CHAPTER 32

Tanning or dyeing extracts; tannins and their derivatives, dyes, pigments and other colouring matters, plants and varnishes; putty and other mastic; inks

Notes

1. This Chapter does not cover—
 - (a) separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, (heading No. 32.12);
 - (b) tannates or other tanning-derivatives of products of heading Nos. 29.36 to 29.39 29.41 or 35.01 to 35.04; or
 - (c) mastic of asphalt or other bituminous mastic (heading No. 27.15).
2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Heading Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The heading does not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, or a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.10 in volatile organic solvents when the weight of the solvent exceeds 50 per cent of the weight of the solution.
5. The expression “**colouring matter**” in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression “**stamping foils**” in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of—

- (a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives—				
	3201.1000	Quebracho extract	10	10	15	15
	3201.2000	Wattle extract	10	10	15	15
	3201.9000	Other	10	10	15	15
3202.		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pretanning—				
	3202.1000	Synthetic organic tanning substance	10	10	15	15
	3202.9000	Other	10	10	15	15
32.03	3203.0000	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	10	10	15	15
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; 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	20	30	30	30

[1998 No. 20.]

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3204.1200	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	20	20	25	25
	3204.1300	Basic dyes and preparations based thereon	20	20	25	25
	3204.1400	Direct dyes and preparations based thereon	20	20	25	25
	3204.1500	Vat dyes (including those usable in that state as pigments) and preparations based thereon	20	20	25	25
	3204.1600	Reactive dyes and preparations based thereon	20	20	25	25
	3204.1700	Pigments and preparations based thereon	20	20	25	25
	3204.1900	Other, including mixtures of colouring matter of two or more of the sub-headings Nos. 3204.1100 to 3204.1900 ..	20	20	25	25
	3204.2000	Synthetic organic products of a kind used as fluorescent brightening agents	20	20	25	25
	3204.9000	Other	20	20	25	25
32.05	3205.0000	Colour lakes; preparations based on colour lakes as specified in Note 3 to this Chapter	20	20	25	25
32.06	3206.0000	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than other of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores whether or not chemically defined— Pigments and preparations based on titanium dioxide—				
	3206.1100	Containing 80% or more by weight of titanium dioxide calculated on the dry weight	10	10	15	15
	3206.1900	Other	10	10	15	15
	3206.2000	Pigments and preparations based on chromium compounds	15	15	20	20
		Other colouring matter and other preparations—				
	3206.3000	Pigments and preparations based cadmium compounds	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3206.4100	Ultramarine and preparations based thereon	15	15	20	20
	3206.4200	Lithopone and other pigments and preparations based on zinc sulphide	15	15	20	20
	3206.4300	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15	15	20	20
	3206.4900	Other	15	15	20	20
	3206.5000	Inorganic products of a kind used as luminophores	15	15	20	20
32.07		Prepared pigments prepared opacifiers and pared colours, vitrifiable enamets 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	10	10	15	15
	3207.2000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10	10	15	15
	3207.3000	Liquid lustres and similar preparations ...	10	10	15	15
	3207.4000	Glass frit and other glass, in the form of powder, granules or flakes	10	10	15	15
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polyesters, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter—				
	3208.1000	Based on polyesters	45	45	45	45
	3208.2000	Based on acrylic or vinyl polymers	45	45	45	45
	3208.9000	Other	45	45	45	45
32.09		Paints and varnishes (including enamels and lacquers based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium—				
	3209.1000	Based on acrylic or vinyl polymers	45	45	45	45
	3209.9000	Other	45	45	45	45

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
32.10	3210.0000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	45	45	45	45
32.11	3211.0000	Prepared driers	45	45	45	45
32.12		Pigments (including metallic powders and flakes (dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale - Stamping foils	10	10	15	15
	3212.9100	Security ink, pigments for printing of national currency imported by NSPMC ..			0	0
		[1999 No. 29.]				

	3212.9900	Other pigments			15	15
32.13		Artists', students' or signboard painters'				
		colours, modifying tints, amusement				
		colours and the like, in tablets, tubers, jars, bottles, pans or in similar forms or				
		packings-				
	3213.1000	Colours in sets	10	10	15	15
	3213.9000	Other	10	10	15	15
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other				
		mastics; painters' fillings; non- refractory surfacing preparations for facades, indoors, walls, floors , ceilings or the like-				
	3214.1000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other				
		mastics; painters' fillings	10	10	15	15
	3214.9000	Other	10	10	15	15
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated				

or solid-

Printing ink-

3215.1000	Black	35	35	35	35
100				
3215.1900	Other	35	35	35	35

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3215.9100	Writing ink		0	0	0
		[1997 No. 16.]				
	3215.9900	Others		35	35	35
		[1997 No. 16.]				

CHAPTER 33

Essential oils and resinoids; perrumery, cosmetic or toilet preparations

Notes

1. This Chapter does not cover—
 - (a) natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02;
 - (b) soap or other products of heading No. 34.01; or
 - (c) gum, wood or sulphate turpentine or other products of heading No. 38.05.
2. The expression “**odoriferous substances**” in heading No. 33.02 refers only to substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings Nos. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression “**perfumery, cosmetic or toilet preparations**” in heading No. 33.07 applies, *inter alia*, to the following paper and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated or coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes of the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous solutions of essential oils—				
		Essential oils of citrus fruits—				
	3301.1100	Of bergamot	10	10	15	15
	3301.1200	Of orange	10	10	15	15
	3301.1300	Of lemon	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3301.1400	Of lime	10	10	15	15
	3301.1900	Other	10	10	15	15
		Essential oils other than those of citrus fruit—				
	3301.2100	Of geranium	10	10	15	15
	3301.2200	Of jasmine	10	10	15	15
	3301.2300	Of lavender or of lavandin	10	10	15	15
	3301.2400	Of peppermint (<i>Mentha piperita</i>)	10	10	15	15
	3301.2500	Of other mints	10	10	15	15
	3301.2600	Of vetiver	10	10	15	15
	3301.2900	Other	10	10	15	15
	3301.3000	Resinoids	10	10	15	15
	3301.9000	Others	10	10	15	15
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry—				
		Other preparations based on odoriferous substances of a kind used for the manufacture of beverages—				
	3302.1000	Of a kind used in the food or drink industries	10	10	15	15
	3302.9000	Other	10	10	15	15
33.03	3303.0000	Perfumes and toilet waters	65	65	60	60
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sun screen or sun tan preparations; manicure or pedicure preparations—				
	3304.1000	Lip make-up preparations	65	65	60	60
	3304.2000	Eye make-up preparations	65	65	60	60
	3304.3000	Manicure or pedicure preparations	65	65	60	60
		Other—				
	3304.9100	Powders, whether or not compressed	45	45	40	40
	3304.9900	Other	45	45	40	40

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
33.05		Preparations for use on the hair—				
	3305.1000	Shampoos	45	45	40	40
	3305.2000	Preparations for permanent waving or straightening	45	45	40	40
	3305.3000	Hair lacquers	45	45	40	40
	3305.9000	Other	45	45	40	40
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yam used to clean between the teeth (dental floss), in individual retail packages—				
	3306.1000	Dentifrices	45	45	40	40
	3306.2000	Yam used to clean between the teeth (dental floss)	45	45	40	40
	3306.9000	Other	45	45	40	40
33.07		Pre-shave, shaving or aftershave prepa- rations, personal deodorants, bath prepa- rations, depilatories and other perfumery, cosmetic or toilet preparations, not else- where specified or included; prepared room deodorisers, whether or not per- fumed or having disinfectant proper- ties—				
	3307.1000	Pre-shave, shaving or aftershave prepa- rations	45	45	40	40
	3307.2000	Personal deodorants and antiperspirants ...	45	45	40	40
	3307.3000	Perfumed bath salts and other bath preparations	45	45	40	40
	3307.4100	“Agarbatti” and other odoriferous prepa- rations which operate by burning	45	45	40	40
	3307.4900	Other	45	45	40	40
	3307.9000	Other	45	45	40	40

CHAPTER 34

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

Notes

1. This Chapter does not cover-

- (a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
- (b) separate chemically defined compounds; or
- (c) shampoos, dentifrices, shaving creams and foams, or bath preparations containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).

2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In others forms, they are to be classified in heading No. 34.05 as "scouring powders" and similar preparations.

3. For the purposes of heading No. 34.02, organic "surface-active agents" are products which when mixed with water at a concentration of 0.5 per cent at 20 degrees centigrade and left to stand for one hour at the same temperature-

- (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
- (b) reduce the surface tension of water to 4.5×10.2 N/M (45 dyne/cm) or less.

4. In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to--

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

(B) Products obtained by mixing different waxes.

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

The heading does not apply to-

- (a) products of heading No. 15.16, 34.02 or 38.23 even if having a waxy character;
- (b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No. 15.21;
- (c) mineral waxes or similar products of heading No. 27.12, whether or not inter-mixed or merely coloured; or
- (d) waxes mixed with, dispersed in or dissolved in a liquid medium (heading Nos. 34.05, 38.09, etc.).

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
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 non-woven, 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 non-wovens, impregnated, coated or covered with soap or detergent—			
	3401.1100				
	3401.1900				
	3401.2000				
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				
	3402.1200				
	3402.1300				
	3402.1900				
	3402.2000				
	3402.9000				
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, leathers, 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—			

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
		Containing petroleum or oils obtained from bituminous minerals—				
	3403.1100	Preparations for the treatment of textile materials, leather, furskins or other materials	10	10	15	15
	3403.1900	Other	10	10	15	15
		Other—				
	3403.9100	Preparations for the treatment of textile materials, leather, furskins or other materials	10	10	15	15
	3403.9900	Other	10	10	15	15
34.04		Artificial waxes and prepared waxes—				
	3404.1000	Of chemically modified lignite	10	10	15	15
	3404.2000	Of polyethylene glycol	10	10	15	15
	3404.9000	Other	10	10	15	15
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, non-wovens, cellular plastics or cellular rubbers, impregnated, coated or covered, coated or covered with such preparations); excluding waxes of heading No. 34.04—				
	3405.1000	Polishes, creams and similar preparations for footwear of leather	25	25	30	30
	3405.2000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	25	25	30	30
	3405.3000	Polishes and similar preparations for coachwork, other than metal polishes	25	25	30	30
	3405.4000	Scouring pastes and powders and other scouring preparations	25	25	30	30
	3405.9000	Other	25	25	30	30
34.06	3406.0000	Candles, tapers and the like	25	25	30	30
34.07	3407.0000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets in packings for retail sale or in plates, horse-shoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (or calcined gypsum calcium sulphate)	10	10	15	15

CHAPTER 35

Albuminoidal substances; modified starches; glues; enzymes

Notes

1. This Chapter does not cover—

- (a) yeast (heading No. 21.02);
- (b) blood fractions (other than blood albumin not prepared for the therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) enzymatic preparations for pre-tanning (heading No. 32.02);
- (d) enzymatic soaking or washing preparations, or other products of Chapter 34;
- (e) hardened protein (heading No. 39.13); or
- (f) gelatin products of the printing industry (Chapter 49).

2. For the purpose of heading No. 35.05, the term “**dextrin**” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substances, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
35.01		Casein, caseinates and other casein derivatives; casein glues—				
	3501.1000	Casein	20	20	25	25
	3501.9000	Other	20	20	25	25
35.02		Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter); albuminates and other albumin derivatives—				
		Egg albumin—				
	3502.1100	Dried	20	20	25	25
	3502.1900	Other	20	20	25	25
	3502.2000	Milk albumin, including concentrates of two or more whey proteins	20	20	25	25
	3502.9000	Other	20	20	25	25
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	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	20	20	25	25
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches—				
	3505.1000	Dextrins and other modified starches	40	40	45	45
	3505.2000	Glues	25	25	30	30
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put for retail sales as glues or adhesives, not exceeding a net weight of 1kg—				
	3306.1000	Products suitable for use as glues or adhesives put up for retail sales as glues or adhesives, not exceeding a net weight of 1kg.	25	25	30	30
		Other—				
	3506.9100	Adhesives based on rubber or plastics (including artificial resins)	25	25	30	30
	3506.9900	Other	25	25	30	30
35.07		Enzymes; prepared enzymes not elsewhere specified or included—				
	3507.1000	Rennet and concentrates thereof	15	15	20	20
	3507.9000	Other	15	15	20	20

CHAPTER 36

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

Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression “articles or combustible materials” in heading No. 36.06 applies only to—
 - (a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tables, sticks or similar form) for use as fuels; fuels and with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

- (b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm³; and
- (c) resin torches, firelighters and the like.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
36.01	3601.0000	Propellent powders	10	10	15	15
36.02	3602.0000	Prepared explosives, other than propellent powders	10	10	15	15
36.03	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	10	10	15	15
36.04		Fireworks, signalling flares, rain rockets, signals and their pyrotechnic articles				
	3604.1000	Fireworks	30	30	30	30
	3604.9000	Other	30	30	30	30
36.05	3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04	30	60	60	60
		[1998 No. 20.]				
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter—				
	3606.1000	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm ³	45	45	40	40
	3606.9000	Other	45	45	40	40

CHAPTER 37

Photographic or cinematographic goods

Notes

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly by the action of light or other forms of radiation on photo-sensitive surfaces.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
7.01		Photographic plates and film in the flat sensitised unexposed, of any material other than paper, paper board or textiles; instant print film in the flat sensitised, unexposed, whether or not in packs—				
	3701.1000	For X-ray	10	10	15	15
	3701.2000	Instant print film	20	20	25	25
	3701.3000	Other plates and film, with any side exceeding 255mm	20	20	25	25
		Other—				
	3701.9100	For colour photography (polychrome)	20	20	25	25
	3701.9900	Other	20	20	25	25
7.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print in rolls, sensitised, unexposed—				
	3702.1000	For X-ray	10	10	15	15
	3702.2000	Instant print film	20	20	25	25
		Other film, without perforations, of a width not exceeding 105mm—				
	3702.3100	For colour photography (polychrome)	20	20	25	25
	3702.3200	Other, with silver halide emulsion	20	20	25	25
	3702.3900	Other	20	20	25	25
		Other film, without perforations, of a width exceeding 105mm—				
	3702.4100	Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome)	20	20	25	25
	3702.4200	Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography	20	20	25	25
	3702.4300	Of a width exceeding 610mm and of a length not exceeding 200m	20	20	25	25
	3702.4400	Of a width exceeding 105mm but not exceeding 610mm	20	20	25	25
		Other film for colour photograph (polychrome)—				
	3702.5100	Of a width not exceeding 16mm and of a length not exceeding 14m	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3702.5200	Of a width exceeding 16mm and of a length exceeding 14m	20	20	25	20
	3702.5300	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for slides	20	20	25	25
	3702.5400	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 39m, other than for slides	20	20	25	25
	3702.5500	Of a width exceeding 16mm but not exceeding 35 mm and of a length exceeding 30m	20	20	25	25
	3702.5600	Of a width exceeding 35mm	20	20	25	25
		Other—				
	3702.9100	Of a width not exceeding 16mm and of length not exceeding 14m	20	20	25	25
	3702.9200	Of a width not exceeding 16mm and of a length exceeding 14m	20	20	25	25
	3702.9300	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m	20	20	25	25
	3702.9400	Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m	20	20	25	25
	3702.9500	Of a width exceeding 35mm	20	20	25	25
37.03		Photographic paper, paperboard and textiles, sensitised unexposed—				
	3703.1000	In rolls of a width exceeding 610mm	10	10	15	15
	3703.2000	Other, for colour photography (polychrome)	10	10	15	15
	3703.9000	Other	10	10	15	15
37.04		Photographic plates, film paper, paperboard and textiles, exposed but not developed	10	10	15	15
37.05		Photographic plates and films exposed and developed, other than cinematographic film—				
	3705.1000	For offset reproduction	10	10	15	15
	3705.2000	Microfilms	10	10	15	15
	3705.9000	Other	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
37.06		Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack—				
	3706.1000	Of a width of 35mm or more	30	30	25	25
	3706.9000	Other	30	30	25	25
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	10	10	15	15
	3707.9000	Other	10	10	15	15

CHAPTER 38

Miscellaneous chemical products

Notes

1. This Chapter does not cover—

- (a) separate chemically defined elements or compounds with the exception of the following—
 - (i) artificial graphic (heading No. 38.01);
 - (ii) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;
 - (iii) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);
 - (iv) products specified in Note 2 (a) or 2 (c) below;
 - (b) mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06);
 - (c) medicaments (heading No. 30.03 or 30.04);
 - (d) spent catalysts of a kind used for the extraction of base metals or for the manufacture or chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metals (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form, for example finely-divided powder or woven gauze (section XIV or XV).
-

2. Heading No. 38.24 includes the following goods which are not to be classified in any other heading of the nomenclature—

- (a) cultured crystals (other than optical elements) weighing not less than 2.5g each of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) fusel-oil: Dippel's oil;
- (c) ink removers put up in packing for retail sale;
- (d) stencil correctors and other correcting fluids put up in packing for retail sale; and
- (e) ceramic firing testers, fusible (for example, Seger cones).

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	10	10	15	15
	3801.2000	Idal or semi-colloidal graphite	10	10	15	15
	3801.3000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	10	10	15	15
	3801.9000	Other	10	10	15	15
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black—				
	3802.1000	Activated carbon	10	10	15	15
	3802.9000	Other	10	10	15	15
38.03	3803.0000	Tall oil, whether or not refined	10	10	15	15
38.04	3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including liginin sulphonates but excluding tall oil of heading No. 38.03	10	10	15	15
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 paracymene; pine oil containing alphaterpineol as the main constituent—				
	3805.1000	Gum, wood or sulphate turopentine	10	10	15	15
	3805.2000	Pine oil	10	10	15	15
	3805.9000	Other	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums—				
	3806.1000	Rosin and resin acids	10	10	15	15
	3806.2000	Salts of rosin, of resin acids or of derivatives of rosin or resin acids other than salts of rosin adducts	10	10	15	15
	3806.3000	Ester gums	10	10	15	15
	3806.9000	Other	10	10	15	15
38.07	3807.0000	Wood tar; wood tar oil; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch ...	10	10	15	15
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur treated bands, wicks and candles, and fly-papers)—				
	3808.1100	Mosquito repellant coils	55	55	50	50
	3808.1200	Agricultural insecticides	0	0	0	0
		[1997 No. 16.]				
	3808.1900	Other	40	40	35	35
	3808.2000	Fungicides	0	0	0	0
		[1997 No. 16.]				
	3808.3000	Herbicides, anti-sprouting products and plant-growth regulators	0	0	0	0
		[1997 No. 16.]				
	3808.4000	Disinfectants	40	40	35	35
		[1997 No. 16.]				
	3808.9000	Other	0	0	0	0
		[1997 No. 16.]				
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included—				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3809.1000	With a basis of amylaceous substances ...	15	15	20	20
		Other—				
	3809.9100	Of a kind used in the textile or like industries	15	15	20	20
	3809.9200	Of a kind used in the paper or like industries	15	15	20	20
	3809.9900	Of a kind used in the leather or like industries	15	15	20	20
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering brazing or welding powders and pasters consisting of metal and other materials; preparations of a kind aged 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	15	15	20	20
	3810.9000	Other	15	15	20	20
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils—				
		Anti-knock preparations—				
	3811.1100	Based on lead compounds	10	10	15	15
	3811.1900	Other	10	10	15	15
		Additives for lubricating oils—				
	3811.2100	Containing petroleum oils or oils obtained from bituminous minerals	10	10	15	15
	3811.2900	Other	10	10	15	15
	3811.9000	Other	10	10	15	15
38.12.		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics—				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3812.1000	Prepared rubber accelerators	10	10	15	15
	3812.2000	Compound plasticisers for rubber or plastics	10	10	15	15
	3812.3000	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	10	10	15	15
38.13	3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	10	10	15	15
38.14	3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	20	20	25	25
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included— Supported catalysts—				
	3815.1100	With nickel or nickel compounds as the active substance	10	10	15	15
	3815.1200	With precious metal or precious metal compounds as the active substances	10	10	15	15
	3815.1900	Other	10	10	15	15
	3815.9000	Other	10	10	15	15
38.16	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01	10	10	15	15
38.17		Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02—				
	3817.1000	Mixed alkylbenzenes	20	20	25	25
	3817.2000	Mixed alkyl-naphthalenes	20	20	25	25
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	10	10	15	15
38.19	3819.0000	Hydraulic break fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
38.20	3820.0000	Anti-freezing preparations and prepared de-icing fluids	20	20	25	25
38.21	3821.0000	Prepared culture media for development of micro-organisms	20	20	25	25
38.22	3822.0000	Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading, No. 30.02 or 30.06	10	10	15	15
38.23		Industrial monocarboxylic fatty acids, acid oils from refining; industrial fatty alcohols—				
		Industrial monocarboxylic fatty acids, acids oils from refining—				
	3823.1100	Stearic acids	10	10	15	15
	3823.1200	Oleic acids	10	10	15	15
	3823.1300	Tall oil fatty acids	10	10	15	15
	3823.1900	Other	10	10	15	15
	3823.7000	Industrial fatty alcohols	10	10	15	15
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included—				
	3824.1000	Prepared binders for foundry moulds or cores	10	10	15	15
	3824.2000	Naphthenic acids, their water-insoluble salts and their esters	10	10	15	15
	3824.3000	Non-agglomerated metal carbides mixed together or with metallic binders .	10	10	15	15
	3824.5000	Non-refractory mortars and concretes	10	10	15	15
	3824.6000	Sorbitol other than that of sub-heading No. 2905.4400	10	10	15	15
		Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more halogens—				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
3824.7100	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	10	10	15	15
3824.7900	Other	10	10	15	15
3824.9000	Other	10	10	15	15

SECTION VII

Plastics and articles thereof: rubber and articles thereof

Notes

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

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

Plastics and articles thereof

Notes

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

Throughout the nomenclature any reference to “plastics” also includes vulcanised fibre.

The expression, however, does not apply to material regarded as textile materials of section XI.

2. This Chapter does not cover—

- (a) waxes of heading No. 27.12 or 34.04;
 - (b) separate chemically defined organic compounds (Chapter 29);
 - (c) heparin or salts (heading No. 30.01);
-

- (d) solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents, when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
- (e) organic surface-active agents or preparations of heading No. 34.02;
- (f) run gums or ester gums (heading No. 38.06);
- (g) diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
- (h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (i) saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (j) plaits, wickerwork or other articles of Chapter 46;
- (k) wall coverings of heading No. 48.14;
- (l) goods of section XI (textiles and textile articles);
- (m) articles of section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (n) imitation jewellery of heading No. 71.17;
- (o) articles of section XVI (machines and mechanical or electrical appliances);
- (p) parts of aircraft or vehicles of section XVII;
- (q) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (r) articles of Chapter 91 (for example, clock or watch cases);
- (s) articles of Chapter 92 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum-flasks or the like, pens, propelling pencils);
- (t) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (u) articles of Chapter 95 (for examples, toys, games, sport requisites); or
- (v) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

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

- (a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 39.01 and 39.02);
- (b) resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
- (c) other synthetic polymers with an average of at least 5 monomer units;
- (d) silicones (heading No. 39.10);
- (e) resols (heading No. 39.09) and other prepolymers.

4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purpose of this Chapter except where the content otherwise requires, copolymers (including copolycondensates,

co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purpose of this note, constituent comonomer units of polymers falling in the same heading, shall be taken together.

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

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

6. In headings Nos. 39.01 to 39.14 the expression "primary forms" applies only to the following forms-

- (a) liquids and pasters, including dispersions (emulsions and suspensions) and solutions;
- (b) blocks of irregular shape; lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.10 to 39.14).

8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purpose of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastic (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

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

11. Heading No. 39.25 applies only to be the following articles, not being products covered by any of the earlier headings of sub-Chapter 11-

- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) cutters and fittings therefor;
- (cl) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates, and similar barriers;
- if) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) ornamental architectural features, for example, tlutings, cupolas, dovecotes; and
- (i) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Sub-heading Note

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

(a) where there is a sub-heading named "other" in the same series-

- (i) the designation in a sub-heading of a polymer by prefix "poly" (e.g., polyethylene and polyamide -6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;
- (ii) the copolymers named in sub-headings Nos. 3901.3000, 3903.2000, 3903.3000 and 3904.3000 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;

- (d) solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents, when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 32.08); stamping foils of heading No. 32.12;
- (e) organic surface-active agents or preparations of heading No. 34.02;
- (f) run gums or ester gums (heading No. 38.06);
- (g) diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
- (h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (i) saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (j) plaits, wickerwork or other articles of Chapter 46;
- (k) wall coverings of heading No. 48.14;
- (l) goods of section XI (textiles and textile articles);
- (m) articles of section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (n) imitation jewellery of heading No. 71.17;
- (o) articles of section XVI (machines and mechanical or electrical appliances);
- (p) parts of aircraft or vehicles of section XVII;
- (q) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (r) articles of Chapter 91 (for example, clock or watch cases);
- (s) articles of Chapter 92 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum-flasks or the like, pens, propelling pencils);
- (t) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (u) articles of Chapter 95 (for examples, toys, games, sport requisites); or
- (v) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

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

- (a) liquid synthetic polyolefins of which less than 60% by volume distils at 300°C after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 39.01 and 39.02);
- (b) resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
- (c) other synthetic polymers with an average of at least 5 monomer units;
- (d) silicones (heading No. 39.10);
- (e) resols (heading No. 39.09) and other prepolymers.

4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purpose of this Chapter except where the content otherwise requires, copolymers (including copolycondensates,

co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purpose of this note, constituent comonomer units of polymers falling in the same heading, shall be taken together.

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

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

6. In headings Nos. 39.01 to 39.14 the expression “primary forms” applies only to the following forms—

- (a) liquids and pasters, including dispersions (emulsions and suspensions) and solutions;
- (b) blocks of irregular shape; lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.10 to 39.14).

8. For the purposes of heading No. 39.17, the expression “**tubes, pipes and hoses**” means hollow products, whether semi-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purpose of heading No. 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastic (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

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

11. Heading No. 39.25 applies only to be the following articles, not being products covered by any of the earlier headings of sub-Chapter 11—

- (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300l;
- (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) cutters and fittings therefor;
- (d) doors, windows and their frames and thresholds for doors;
- (e) balconies, balustrades, fencing, gates, and similar barriers;

- (f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (i) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Sub-heading Note

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

- (a) where there is a sub-heading named “other” in the same series—
 - (i) the designation in a sub-heading of a polymer by prefix “poly” (e.g., polyethylene and polyamide –6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;
 - (ii) the copolymers named in sub-headings Nos. 3901.3000, 3903.2000, 3903.3000 and 3904.3000 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;
 - (iii) chemically modified polymers are to be classified in the sub-heading named “Other”, provided that the chemically modified polymers are not more specifically covered by another sub-heading;
 - (iv) polymers not meeting (i), (ii) or (iii) above, are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;
- (b) where there is not a sub-heading named “Other” in the same series—
 - (i) polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;
 - (iv) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer,

polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
39.01		Polymers of ethylene, in primary forms—				
	3901.1000	Polyethylene having a specific gravity of less than 0.94	10	15	20	20
	3901.2000	Polyethylene having a specific gravity of 0.94 or more	10	15	20	20
	3901.3000	Ethylene-vinyl acetate copolymers	10	15	20	20
	3901.9000	Other	10	10	15	15
39.02		Polymers of propylene of other olefins, in primary forms—				
	3902.1000	Polypropylene	10	15	15	15
		[1999 No. 29.]				
	3902.2000	Polyisobutylene	10	10	10	10
		[1999 No. 29.]				
	3902.3000	Propylene copolymers	10	10	10	10
		[1999 No. 29.]				
	3902.9000	Other	10	10	10	10
		[1999 No. 29.]				
39.03		Polymers of styrene, in primary forms—				
		Polystyrene—				
	3903.1100	Expansible	10	10	15	15
	3903.1900	Other	10	10	15	15
	3903.2000	Styrene-acrylonitrile (SAN). copolymers ...	10	10	15	15
	3903.3000	Acrylonitrile-butadiene-styrene (ABS) copolymers	10	10	15	15
	3903.9000	Other	10	10	15	15
39.04		Polymers of vinyl chloride or of other halogenated olefins in primary forms—				
	3904.1000	Polyvinyl chloride, not mixed with any other substances	10	15	20	20
		Other polyvinyl chloride—				
	3904.2100	Non-plasticised	25	25	30	30
	3904.3000	Vinyl chloride vinylacetate copolymers	10	10	15	15
	3904.4000	Other vinyl chloride copolymers	10	10	15	15
	3904.5000	Vinylidene chloride polymers	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Fluoro-polymers—			
	3904.6100	10	10	15	15
	3904.6900	10	10	15	15
	3904.9000	10	10	15	15
39.05		Polymers of vinyl acetate or of other viny- lesters, in primary form; other vinyl- polymers in primary forms—			
		Polyvinyl acetate—			
	3905.1200	20	20	25	25
	3905.1900	20	20	25	25
		Vinyl acetate copolymers—			
	3905.2100	10	10	15	15
	3905.2900	10	10	15	15
	3905.3000	Polyvinyl alcohols, whether or not con- taining unhydrolysed acetate groups			
		10	10	15	15
	3905.9000	10	10	15	15
	3905.9100	15	15	20	20
		[1996 No. 13.]			
	3905.9900	10	10	15	15
39.06		Acrylic polymers in primary forms—			
	3906.1000	10	10	15	15
	3906.9000	10	10	15	15
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyalylesters and other polyesters, in primary forms—			
	3907.1000	10	10	15	15
	3907.2000	10	10	15	15
	3907.3000	10	10	15	15
	3907.4000	10	10	15	15
	3907.5000	30	30	35	35
	3907.6000	5	10	10	10
		[1999 No. 29.]			
		Other polyesters—			
	3907.9100	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3907.9910	Polyester chips with polyethylene terephthalate base	5	10	10	10
		[1999 No. 29.]				
	3907.9900	Other	15	15	20	20
39.08		Polyamides in primary forms—				
	3908.1000	Polyamide -6, -11, -12, -6,6, -6,9, -6,10 or 6,12	10	10	15	15
	3808.9000	Other	10	10	15	15
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms—				
	3909.1000	Urea resins; thiourea resins	15	15	20	50
	3909.2000	Melamine resins	10	10	15	15
	3909.3000	Other amino-resins	10	10	15	15
	3909.4000	Phenolic resins	10	10	15	15
	3909.5000	Polyurethanes	10	10	15	15
39.10	3910.0000	Silicones in primary forms	10	10	15	15
39.11		Petroleum resins, coumaroneindene 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 coumaronendene resins and polyterpenes	10	10	15	15
	3911.9000	Other	10	10	15	15
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms—				
		Cellulose acetates—				
	3912.1100	Non-plasticised	10	10	15	15
	3912.1200	Plasticised	10	10	15	15
	3912.2000	Cellulose nitrates (including collodions) ..	10	10	15	15
		Cellulose others—				
	3912.3100	Carboxymethylcellulose and its salts	10	10	15	15
	3912.3900	Other	10	10	15	15
	3912.9000	Other	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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 salt and esters	10	10	15	15
	3913.9000	Other	10	10	15	15
39.14	3914.0000	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms	10	10	15	15

II.

Waste, parings and scrap; semi-manufactures; articles

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
39.15		Waste, parings and scrap, of plastics—				
	3915.1000	Of polymers of ethylene	10	10	15	15
	3915.2000	Of polymers of styrene	10	10	15	15
	3915.3000	Of polymers vinyl chloride	10	10	15	15
	3915.9000	Of other plastics	10	10	15	15
39.16		Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics—				
	3916.1000	Of polymers of ethylene	15	15	20	20
	3916.2000	Of polymers of vinyl chloride	15	15	20	20
	3916.9000	Of other plastics	15	15	20	20
39.17		Tubes, pipes and hoses and fittings therefor (for example, joints, elbows, flanges), of plastics—				
		Artificial guts (sausage casings) of hardened protein or of celulosic materials	10	10	15	15
		Tubes, pipes and hoses, rigid—				
	3917.2100	Of polymers of ethylene	40	40	60	60

[1999 No. 29.]

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	3917.2200	Of polymers of propylene	40	40	60	60
		[1999 No. 29.]				
	3917.2300	Of polymers of vinyl chloride	40	40	60	60
		[1999 No. 29.]				
	3917.2900	Of other plastics	40	40	60	60
		Other tubes, pipes and hoses—				
		[1999 No. 29.]				
	3917.3100	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPA .	40	40	60	60
		[1999 No. 29.]				
	3917.3200	Other, not reinforced or otherwise com- bined with other materials, without fit- tings	40	40	60	60
		[1999 No. 29.]				
	3917.3300	Other, not reinforced or otherwise com- bined with other materials, with fittings ..	40	40	60	60
		[1999 No. 29.]				
	3917.3900	Other	40	40	60	60
		[1999 No. 29.]				
	3917.4000	Fittings	40	40	60	60
		[1999 No. 29.]				
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	40	40	60	60
		[1999 No. 29.]				
	3918.9000	Of other plastics	40	40	60	60
		[1999 No. 29.]				
39.19		Self-adhesive plates, sheets, film, foil tape, strip and other flat shapes, of plas- tics, whether or not in rolls—				
	3919.1000	In rolls of a width not exceeding 20cm ...	20	20	25	25
	3919.9000	Other	20	20	25	25
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not rein- forced, laminated, supported or simi- larly combined with other materials—				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3920.1000	Of polymers of ethylene	20	20	25	25
		Of polymers of propylene—				
	3920.2100	Biaxially-oriented polypropylene	10	10	15	15
	3920.2900	Other	20	20	25	25
	3920.3000	Of polymers of styrene	20	20	25	25
		Of polymers of vinyl chloride—				
	3920.4100	Rigid	20	20	25	25
	3920.4200	Flexible	20	20	25	25
		Of acrylic polymers—				
	3920.5100	Of polymethyl methacrylate	20	20	25	25
	3920.5900	Other	20	20	25	25
		Of polycarbonates, alkyd resins, polyallyl esters or other polyesters—				
	3920.6100	Of polycarbonates	20	20	25	25
	3920.6200	Of polyethylene terephthalate	20	20	25	25
	3920.6300	Of unsaturated polyesters	20	20	25	25
	3920.6900	Of other polyesters	20	20	25	25
		Of cellulose or its chemical deriva- tives—				
	3920.7100	Of regenerated cellulose	20	20	25	25
	3920.7200	Of vulcanised fibre	20	20	25	25
	3920.7300	Of cellulose acetate	20	20	25	25
	3920.7900	Of other cellulose derivatives	20	20	25	25
		Of other plastics—				
	3920.9100	Of polyvinyl butyral	20	20	25	25
	3920.9200	Of polyamides	20	20	25	25
	3920.9300	Of amino-resins	20	20	25	25
	3920.9400	Of phenolic resins	20	20	25	25
	3920.9900	Of other plastics	20	20	25	25
39.21		Other plates, sheets, film, foil and strip, of plastics—				
		Cellular—				
	3921.1100	Of polymers of styrene	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	3921.1200	Of polymers of vinyl chloride	20	20	25	25
	3921.1300	Of polyurethanes	20	20	25	25
	3921.1400	Of regenerated cellulose	20	20	25	25
	3921.1900	Of other plastics	20	20	25	25
	3921.9000	Other	20	20	25	25
39.22		Baths, shower-baths, washbasins, bi- dets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics—				
	3922.1000	Baths, shower-baths and washbasins	30	30	30	30
	3922.2000	Lavatory seats and covers	30	30	30	30
	3922.9000	Other	30	30	30	30
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 .. Sacks and bags (including cones)—	30	30	30	30
	3923.2100	Of polymers of ethylene	30	30	30	30
	3923.2900	Of other plastics	30	30	30	30
	3923.3000	Carboys, bottles, flasks and similar arti- cles	30	30	30	30
	3923.4000	Spools, cops, bobbins and similar sup- ports	0	30	30	30
	3923.5000	Stoppers, lids, caps and other closures	30	30	30	30
	3923.9000	Other	30	30	30	30
39.24		Tableware, kitchenware, other house- hold articles and toilet articles of plas- tic—				
	3924.1000	Tableware and kitchen ware	40	40	30	30
	3924.9000	Other	40	40	30	30
39.25		Builders ware of plastics not elsewhere specified or included—				
	3925.1000	Reservoirs, tanks, vats and similar con- tainers, of a capacity exceeding 3001	40	40	60	60

[1999 No. 29.]

- (d) mechanical or electrical appliances or parts thereof of section XVI (including electrical goods of all kinds), of hard rubber;
- (e) articles of Chapter 90, 92, 94 or 96; or
- (f) articles of Chapter 95 (other than sports gloves and articles of heading Nos. 40.11 to 40.13).

3. In heading Nos. 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms—

- (a) liquids and pastes (including lates, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 40.02, the expression “synthetic rubbers” applies to—

- (a) unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Notes 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) thioplasts (TM); and
- (c) natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (a) Heading Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with—

- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
- (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
- (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b).

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material—

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following,

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4002.2000	Butadiene rubber (BR)	10	10	15	15
		Isobutene isoprene (butyl) rubber (IIR), halo-isobutene isoprene rubber (CIIR or BIIR)—				
	4002.3100	Isobutene-isoprene (butyl) rubber (IIR) ..	10	10	15	15
	4002.3900	Other	10	10	15	15
		Chloroprene (chlorobutadiene) rubber (CR)—				
	4002.4100	Latex	10	10	15	15
	4002.4900	Other	10	10	15	15
		Acrylonitrile butadiene rubber (NBR)—				
	4002.5100	Latex	10	10	15	15
	4002.5900	Other	10	10	15	15
	4002.6000	Isoprene rubber (IR)	10	10	15	15
	4002.7000	Ethylene-propylene-non-conjugated di- ene rubber (EPDM)	10	10	15	15
	4002.8000	Mixtures of any product of heading No. 40.01 with any product of this heading ...	10	10	15	15
	4002.9100	Latex	10	10	15	15
	4002.9900	Other	10	10	15	15
40.03	4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip	15	15	20	20
40.04	4004.0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	15	15	20	20
40.05		Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip—				
	4005.1000	Compounded with carbon black or sili- ca	25	25	30	30
	4005.2000	Solutions; dispersions other than those of sub-heading No. 4005.1000	25	25	30	30
		Other—				
	4005.9100	Plates, sheets and strip	25	25	30	30
	4005.9900	Other	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
40.06		Other forms (for example, rod, tubes and profile shapes) and articles (for example discs and rings), of unvulcanised rubber—				
	4006.1000	“Camel-back” strips for retreading rubber tyres	25	25	30	30
	4006.9000	Other	25	25	30	30
40.07	4007.0000	Vulcanised rubber thread and cord	25	25	30	30
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber—				
		Of cellular rubber—				
	4008.1100	Plates, sheets and strip	25	25	30	30
	4008.1900	Other	25	25	30	30
		Of non-cellular rubber—				
	4008.2100	Plates, sheets and strip	25	25	30	30
	4008.2900	Other	25	25	30	30
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	40	40	35	35
	4009.2000	Reinforced or otherwise combined only with metal, without fittings	40	40	35	35
	4009.3000	Reinforced or otherwise combined only with textile materials, without fittings	40	40	35	35
	4009.4000	Reinforced or otherwise combined with other materials without fittings	40	40	35	35
	4009.5000	With fittings	40	40	35	35
40.10		Conveyor or transmission belts or belting, of vulcanised rubber—				
	4010.1100	Reinforced only with metal	15	15	20	20
	4010.1200	Reinforced only with textile materials	15	15	20	20
	4010.1300	Reinforced only with plastic	15	15	20	20
	4010.1900	Other	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
39.26	3925.2000	Doors, windows and their frames and thresholds for doors [1999 No. 29.]	40	40	60	60
	3925.3000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof [1999 No. 29.]	40	40	60	60
	3925.9000	Other	40	40	60	60
		Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.— [1999 No. 29.]				
	3926.1000	Office or school supplies [1999 No. 29.]	40	40	60	60
	3926.2000	Articles of apparel and clothing accessories (including gloves) [1999 No. 29.]	40	40	60	60
	3926.3000	Fittings for furniture, coachwork or the like [1999 No. 29.]	40	40	60	60
	3926.4000	Statuettes and other ornamental articles .. [1999 No. 29.]	40	40	60	60
	3926.9000 Other	40	40	60	60	
		[1999 No. 29.]				

CHAPTER 40

Rubber and articles thereof

Notes

1. Except where the context otherwise requires, throughout the nomenclature the expression rubber means the following products, whether or not vulcanised or hard: natural rubber balata gutta-percha, guayule, chicle and similar natural gum, synthetic rubber, factice derived from oils, and such substances reclaimed.
 2. This Chapter does not cover—
 - (a) goods of section XI (atextiles and textile articles);
 - (b) footwear or parts thereof of Chapter 64;
 - (c) headgear or parts thereof (including bathing caps) of Chapter 65;
-

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

6. For the purposes of heading No. 40.04, the expression “**waste, parings and scrap**” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.

8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or sheathed with rubber.

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

In heading No. 40.48 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
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	15	15	20	20
	4001.2100 Smoked sheets	15	15	20	20
	4001.2200 Technically specified natural rubber (TSNR)	15	15	20	20
	4001.2900 Other	15	15	20	20
	4001.3000 Balata, gutta-percha, guayule, chicle and similar natural gums	15	15	20	20
40.02	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip—				
	Styrene butadiene rubber (SBR), carboxylated styrene butadiene rubber (XSBR)—				
	4002.1100 Latex	10	10	15	15
	4002.1900 Other	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4002.2000	Butadiene rubber (BR)	10	10	15	15
		Isobutene isoprene (butyl) rubber (IIR), halo-isobutene isoprene rubber (CIIR or BIIR)—				
	4002.3100	Isobutene-isoprene (butyl) rubber (IIR) ..	10	10	15	15
	4002.3900	Other	10	10	15	15
		Chloroprene (chlorobutadiene) rubber (CR)—				
	4002.4100	Latex	10	10	15	15
	4002.4900	Other	10	10	15	15
		Acrylonitrile butadiene rubber (NBR)—				
	4002.5100	Latex	10	10	15	15
	4002.5900	Other	10	10	15	15
	4002.6000	Isoprene rubber (IR)	10	10	15	15
	4002.7000	Ethylene-propylene-non-conjugated di- ene rubber (EPDM)	10	10	15	15
	4002.8000	Mixtures of any product of heading No. 40.01 with any product of this heading ...	10	10	15	15
	4002.9100	Latex	10	10	15	15
	4002.9900	Other	10	10	15	15
40.03	4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip	15	15	20	20
40.04	4004.0000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	15	15	20	20
40.05		Compound rubber, unvulcanised, in primary forms or in plates, sheets or strip—				
	4005.1000	Compounded with carbon black or sili- ca	25	25	30	30
	4005.2000	Solutions; dispersions other than those of sub-heading No. 4005.1000	25	25	30	30
		Other—				
	4005.9100	Plates, sheets and strip	25	25	30	30
	4005.9900	Other	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
40.06		Other forms (for example, rod, tubes and profile shapes) and articles (for example discs and rings), of unvulcanised rubber—				
	4006.1000	“Camel-back” strips for retreading rubber tyres	25	25	30	30
	4006.9000	Other	25	25	30	30
40.07	4007.0000	Vulcanised rubber thread and cord	25	25	30	30
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber—				
		Of cellular rubber—				
	4008.1100	Plates, sheets and strip	25	25	30	30
	4008.1900	Other	25	25	30	30
		Of non-cellular rubber—				
	4008.2100	Plates, sheets and strip	25	25	30	30
	4008.2900	Other	25	25	30	30
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	40	40	35	35
	4009.2000	Reinforced or otherwise combined only with metal, without fittings	40	40	35	35
	4009.3000	Reinforced or otherwise combined only with textile materials, without fittings	40	40	35	35
	4009.4000	Reinforced or otherwise combined with other materials without fittings	40	40	35	35
	4009.5000	With fittings	40	40	35	35
40.10		Conveyor or transmission belts or belting, of vulcanised rubber—				
	4010.1100	Reinforced only with metal	15	15	20	20
	4010.1200	Reinforced only with textile materials	15	15	20	20
	4010.1300	Reinforced only with plastic	15	15	20	20
	4010.1900	Other	15	15	20	20

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Transmission belts or belting—			
	4010.2100	15	15	20	20
	4010.2200	15	15	20	20
	4010.2300	15	15	20	20
	4010.2400	15	15	20	20
	4010.2900	15	15	20	20
40.11		New pneumatic tyres, of rubber—			
	4011.1000	45	45	40	40
	4011.2000	45	45	40	40
	4011.3000	25	25	20	20
	4011.4000	45	45	40	40
	4011.5000	45	45	40	40
		Other—			
	4011.9100	45	45	40	40
	4011.9900	45	45	40	40
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre tread and tyre flaps of rubber—			
	4012.1000	50	50	45	45
	4012.2000	50	50	45	45
	4012.9000	50	50	45	45
40.13		Inner tubes, of rubber—			
	4013.1000	45	45	40	40

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4013.2000	Of a kind used on bicycles	45	45	40	40
	4013.9000	Other	45	45	40	40
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	20	20	25	25
	4014.9000	Other	35	35	30	30
40.15		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber—				
		Gloves—				
	4015.1100	Surgical	25	25	25	25
	4015.1900	Other	25	25	25	25
	4015.9000	Other	40	40	35	35
40.16		Other articles of vulcanised rubber other than hard rubber—				
	4016.1000	Of cellular rubber	30	30	25	25
		Other—				
	4016.9100	Floor coverings and mats	40	40	35	35
	4016.9200	Erasers	45	45	40	40
	4016.9300	Gaskets, washers and other seals	40	40	35	35
	4016.9400	Boat or dock fender, whether or not inflatable	30	30	25	25
	4016.9500	Other inflatable articles	30	30	25	25
	4016.9900	Other	30	30	25	25
40.17	4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber	25	25	25	25

SECTION VIII

Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)

CHAPTER 41

Raw hides and skins (other than furskins) and leather

Notes

1. This Chapter does not cover—
 - (a) parings or similar waste, of raw hides or skins (heading No. 05.11);
 - (b) birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 57.01; or
 - (c) hides or skins, with the hair or wool on, raw tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except astrakhan, broadtail, caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. Throughout the Nomenclature the expression “**composition leather**” means only substances of the kind referred to in heading No. 41.11.

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
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 8kg when simply dried, 10kg when dry-salted, or 14kg when fresh, wet-salted or otherwise preserved	10	10	10	10
		Other hides and skins of bovine animals, fresh or wet salted—				
	4101.2100	Whole	10	10	10	10
	4101.2200	Butts and bends	10	10	10	10
	4101.2900	Other	10	10	10	10
	4101.3000	Other hides and skins of bovine animals, otherwise preserved	10	10	10	10
	4101.4000	Hides and skins of equine animals	10	10	10	10

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
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 the Chapter—				
	4102.1000 With wool on	10	10	10	10
	Without wool on—				
	4102.2100 Pickled	10	10	10	10
	4102.2900 Other	10	10	10	10
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	10	10	10
	4102.2000 Of reptiles	10	10	10	10
	4103.9000 Other	10	10	10	10
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 (2.6m ²)	25	25	30	30
	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split—				
	4104.2100 Bovine leather, vegetable pretanned	25	25	30	30
	4104.2200 Bovine leather, otherwise pretanned	25	25	30	30
	4104.2900 Other	25	25	30	30
	Other bovine leather and equine leather, parchment-dressed or prepared after tanning—				
	4105.3100 Full grains and full grain splits	25	25	30	30
	4104.3900 Other	25	25	30	30

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
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	25	25	30	30
	4105.1200	25	25	30	30
	4105.1900	25	25	30	30
	4105.2000	25	25	30	30
41.06		Goat 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	25	25	30	30
	4106.1200	25	25	30	30
	4106.1900	25	25	30	30
	4106.2000	25	25	30	30
41.07		Leather of other animals; without hair on, other than leather of heading No. 41.08 or 41.09—			
	4107.1000	25	25	30	30
		Of reptiles—			
	4107.2100	25	25	30	30
	4107.2900	25	25	30	30
	4107.9000	25	25	30	30
41.08	4108.0000	25	25	30	30
41.09	4109.0000	25	25	30	30
41.10	4110.0000	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
41.11	4111.0000	Composition leather with a basis of leather or leather fibre on slabs, sheets or strip, whether or not in rolls	25	25	30	30

CHAPTER 42

Articles of leather; saddlery and harness; and similar containers; articles of animal gut (other than silkworm gut)

Notes

1. This Chapter does not cover—

- (a) sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
- (b) articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
- (c) made up articles of netting (heading No. 56.08);
- (d) articles of Chapter 64;
- (e) headgear or parts thereof of Chapter 65;
- (f) whips, riding-crops or other articles of heading No. 66.02;
- (g) cuff-links, bracelets or other imitation jewellery (heading No. 71.17); fittings or trimmings for harness, such as strirups, bits, horse brasses and buckles, separately presented (generally section XV);
- (h) strings, sins for drums or the like, or other parts of musical instruments (heading No. 92.09);
- (i) articles of Chapter 94 (for example, furniture lamps and lighting fitting);
- (j) articles of Chapter 95 (for example, toys, games, sports requisites); or
- (k) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

2. (A) In addition to the provision of Note 1 above, heading No. 42.02 does not cover—

- (a) bags made of sheeting of plastics whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
- (b) articles of plaiting materials (heading No. 46.02);

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

3. For the purposes of heading No. 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves (including gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
42.01	4201.0000	Saddlery and harness for any animal (including traces, leads, knee-pads, nuzzles, saddle cloths, saddle bags, dog coats and the like), of any material	55	55	50	50
42.02		Trunks, suitcases, vanity-cases, executive-cases, brief-cases, school satchels, specitacle 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 cases, cigarette-cases, tobacco-pouches, toolbags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of plastic sheeting, of textile materials, of vulcanised fibre or of paper-board or wholly or mainly covered with such materials or with paper—				
		Trunks, suitcases, 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	45	45	40	40
	4202.1200	With outer surface of plastics or of textile materials	45	45	40	40
	4202.1900	Other	45	45	40	40
		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	45	45	40	40
	4202.2200	With outer surface of plastic sheeting or of textile materials	45	45	40	40
	4202.2900	Other	45	45	40	40
		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	45	45	40	40

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4202.3200	With outer surface of plastic sheeting or of textile materials	45	45	40	40
	4202.3900	Other	45	45	40	40
		Other—				
	4202.9100	With outer surface of leather, of composition leather or of patent leather	45	45	40	40
	4202.9200	With outer surface of plastic sheeting or of textile materials	45	45	40	40
	4202.990	Other	45	45	40	40
42.03		Articles of apparel and clothing accessories of leather or of composition leather—				
	4203.1000	Articles of apparel	30	30	25	25
		Gloves, mittens and mitts—				
	4203.2100	Specially designed for use in sports	30	30	25	25
	4203.2900	Other	30	30	25	25
	4203.3000	Belts and bandoliers	30	30	25	25
	4203.4000	Other clothing accessories	30	30	25	25
42.04	4204.0000	Articles of leather, of composition leather, of a kind used in machinery or mechanical appliances or for other technical use	10	10	15	15
42.05	4205.0000	Other articles of leather or of composition leather	30	30	25	25
42.06		Articles of gut (other than silkworm-gut) of gold-beater's skin of bladders or of tendons—				
	4206.1000	Catgut	10	10	15	15
	4206.9000	Other	10	10	15	15

CHAPTER 43

Furskins and artificial fur; manufactures thereof

Notes

1. Throughout the Nomenclature references, to “furskins”, other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool.
2. This Chapter does not cover—
 - (a) bird skins or parts of bird skins, with their feathers or down (heading No. 05.05 or 67.01);
 - (b) raw hides or skins, with the hair or wool, of Chapter 41 (see Note 1 (c) to the Chapter);
 - (c) gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
 - (d) articles of Chapter 64;
 - (e) headgear or parts thereof Chapter 65; or
 - (f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming, are to be classified in heading No. 43.03 or 43.04 as the case may be.
5. Throughout the nomenclature the expression “**artificial fur**” means an imitation of furskin consisting of wool, hair or other fibres, gummed or sewn onto leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally heading No. 58.01 or 60.01).

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of headings Nos. 41.01, 41.02 or 41.03—				
	4301.1000	Of mink, whole with or without head, tail or paws	10	10	15	15
	4301.2000	Of rabbit or hare, whole, with or without head, tail or paws	10	10	15	15
	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	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	4301.4000	Of beaver, whole, with or without head, tail or paws	10	10	15	15
	4301.5000	Of musk-rat, whole, with or without head, tail or paws	10	10	15	15
	4301.6000	Of fox, whole, with or without head, tail or paws	10	10	15	15
	4301.7000	Of seal, whole, with or with out head, tail or paws	10	10	15	15
	4301.8000	Other furskins, whole, with or without head, tail or paws	10	10	15	15
	4301.9000	Head, tails, paws and other pieces or cutting, suitable for furriers' use	10	10	15	15
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	25	25	30	30
	4302.1200	Of rabbit or hare	25	25	30	30
	4302.1300	Of lamb, the following, astrakhan, broadtail, caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	25	25	30	30
	4302.1900	Other	25	25	30	30
	4302.2000	Head, tails, paws and other pieces or cuttings, not assembled	25	25	30	30
43.03		Articles of apparel, clothing accessories and other articles of furskin—				
	4303.1000	Articles of apparel and clothing accessories	40	40	35	35
	4303.9000	Other	40	40	35	35
43.04	4304.0000	Artificial fur and articles thereof	40	40	35	35

SECTION IX

Wood and articles of wood; wood charcoal: cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

CHAPTER 44

Wood and articles of wood; wood charcoal

Note

1. This Chapter does not cover—

- (a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in the pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);
- (b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01);
- (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
- (d) activated charcoal (heading No. 38.02);
- (e) articles of heading No. 42.02;
- (f) goods of Chapter 46;
- (g) footwear or parts thereof of Chapter 64;
- (h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (i) goods of heading No. 68.08;
- (j) imitation jewellery of heading No. 71.17;
- (k) goods of section XVI or section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (l) goods of section XVIII (for example, clock cases and musical instruments and parts thereof);
- (m) parts of firearms (heading No. 93.05);
- (n) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings);
- (o) articles of Chapter 95 (for example, toys, games, sports requisites);
- (p) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or
- (q) articles of Chapter 97 (for example, works of art).

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

Customs, Excise Tariff, etc. (Consolidation) Act

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

4. Products of heading Nos. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

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

Sub-heading Note

1. For the purpose of sub-headings Nos. 4403.4100 to 4403.4900, 4407.2300 to 4407.2900, 4408.3100 to 4408.3900 and 4412.9900, the expression "**tropical wood**" means one of the following types of woods.

Abura, Acajou d'Afrique, Afromosia, Ako, Alan, Andiroba, Aningre, Avodire, Azobe, Balau, Balsa, Bosses clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Fromager, Fuma, Geronggang, Iiomba, Imbuia, Ipe, Iroke, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onazabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau marfim, Pulai, Pumah, Ramin, Sapelli, Saqui-Saqui, sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauran, White Meranti, White Seraya, Yellow Meranti.

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
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	10	10	15	15
	Wood in chips or particles—				
	44012100 Coniferous	10	10	15	15
	4401.2200 Non-coniferous	10	10	15	15
	4401.3000 Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
44.02	4402.0000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated ..	15	15	20	20
44.03		Wood in the rough whether or not stripped of bark or sapwood, or roughly squared—				
	4403.1000	Treated with paint, stains, creosote or other preservatives	5	5	10	10
	4403.2000	Other, coniferous	5	5	10	10
		Other of tropical wood specified in sub-heading Note 1 to this Chapter—				
	4403.4100	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	5	10	10
	4403.4900	Other	5	5	10	10
		Other—				
	4403.9100	Of oak (<i>Quercus spp.</i>)	5	5	10	10
	4403.9200	Of beech (<i>Fagus spp.</i>)	5	5	10	10
	4403.9900	Other	5	5	10	10
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; chip wood and the like—				
	4404.1000	Coniferous	15	15	20	20
	4404.2000	Non-coniferous	15	15	20	20
44.05	4405.0000	Wood wool; wood flour	25	25	30	30
44.06		Railway or tramway sleepers (cross-ties) of wood—				
	4406.1000	Not impregnated	25	25	30	30
	4406.9000	Other	25	25	30	30
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	25	25	30	30

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Of tropical wood specified in sub-heading Note 1 to this Chapter—			
	4407.2400	25	25	30	30
	4407.2500	25	25	30	30
	4407.2600	25	25	30	30
	4407.2900	25	25	30	30
		Other—			
	4407.9100	25	25	30	30
	4407.9200	25	25	30	30
	4407.9900	25	25	30	30
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	25	25	30	30
		Of tropical wood specified in sub-heading Note 1 to this Chapter—			
	4408.3100	25	25	30	30
	4408.3900	25	25	30	30
	4408.9000	25	25	30	30
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, headed, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed—			
	4409.1000	25	25	30	30
	4409.2000	25	25	30	30
44.10		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substance—			

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4412.2200	With at least one ply of tropical wood specified in sub-heading Note 1 to this Chapter	25	25	30	30
		Other—				
	4412.9200	With at least one ply of tropical wood specified in sub-heading Note 1 to this Chapter	25	25	30	30
	4412.9300	Other containing at least one layer of particle board	25	25	30	30
	4412.9900	Other	25	25	30	30
44.13	4413.0000	Densified wood, in blocks, plates, strips or profile shapes	25	25	30	30
44.14	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects	25	25	30	30
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load board, of wood; pallet collars of wood—				
	4415.1000	Cases, boxes, crates, drums and similar packings, cable drum	25	25	30	30
	4415.2000	Pallets, box pallets and other load boards; pallet collars	25	25	30	30
44.16	4416.0000	Casks, barrels, vats, tubs and other coopers' products, and parts thereof, of wood, including staves	25	25	30	30
44.17	4417.0000	Tools, tool bodies, tool handles broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood	25	25	30	30
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	30	30	30	30
	4418.2000	Doors and their frames and thresholds	30	30	30	30
	4418.3000	Parquet panels	30	30	30	30
	4418.4000	Shuttering for concrete constructional work	30	30	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4418.5000	Shingles and shakes	30	30	30	30
	4418.9000	Other	30	30	30	30
44.19	4419.0000	Tableware and kitchenware, of wood	45	45	40	40
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	60	60	55	55
	4420.9000	Other	60	60	55	55
44.21		Other articles of wood—				
	4421.1000	Clothes hangers	45	45	40	40
	4421.9000	Other	45	45	40	40

CHAPTER 45

Cork and articles of cork

Notes

1. This Chapter does not cover—

- (a) footwear or parts of footwear of Chapter 64;
- (b) headgear or parts of headgear of Chapter 65; or
- (c) articles of Chapter 95 (for example, toys, games, sports requisites).

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork—				
	4501.1000	Natural cork, raw or simply prepared	10	10	15	15
	4501.9000	Other	10	10	15	15
45.02	4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets and strip, (including sharp-edged blanks for corks or stoppers)	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
45.03		Articles of natural cork—				
	4503.1000	Corks and stoppers	15	15	20	20
	4503.9000	Other	15	15	20	20
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	15	15	20	20
	4504.9000	Other	15	15	20	20

CHAPTER 46

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

Notes

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

2. This Chapter does not cover—

- (a) wall coverings of heading No. 48.14;
- (b) twine, cordage, ropes or cables, plaited or not (heading No. 56.07);
- (c) footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of headings No. 46.01, the expression “**plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands**” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting 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 not assembled into strips	25	25	30	30
	4601.2000	Mats, matting and screen of vegetable materials	25	25	30	30
		Other—				
	4601.9100	Of vegetables materials	25	25	30	30
	4601.9900	Other	25	25	30	30
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 vegetables materials	45	45	40	40
	4602.9000	Other	45	45	40	40

SECTION X

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

CHAPTER 47

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

Note

1. For the purpose of heading No. 47.02, the expression “**chemical wood pulp, dissolving grades**” means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C and for sulphite wood pulp as ash content that does not exceed 0.15% by weight.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
47.01	4701.0000	Mechanical wood pulp	5	5	10	10
47.02	4702.0000	Chemical wood pulp, dissolving grades	5	5	10	10
47.03		Chemical wood pulp, soda or sulphate other than dissolving grade—				
		Unbleached—				
	4703.1100	Coniferous	5	5	10	10
	4703.1900	Non-coniferous	5	5	10	10
		Semi-bleached or bleached—				
	4703.2100	Coniferous	5	5	10	10
	4703.2900	Non-coniferous	5	5	10	10
47.04		Chemical wood pulp, sulphite, other than dissolving grades—				
		Unbleached—				
	4704.1100	Coniferous	5	5	10	10
	4704.1900	Non-coniferous	5	5	10	10
		Semi-bleached or bleached—				
	4704.2100	Coniferous	5	5	10	10
	4704.2900	Non-coniferous	5	5	10	10
47.05	4705.0000	Semi-chemical wood pulp	5	5	10	10
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material—				
	4706.1000	Cotton linters pulp	5	5	10	10
	4706.2000	Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	5	5	10	10
		Other—				
	4706.9100	Mechanical	5	5	10	10
	4706.9200	Chemical	5	5	10	10
	4706.9300	Semi-chemical	5	5	10	10
47.07		Recovered (waste and scrap) of paper or paperboard—				
	4707.1000	Of unbleached kraft paper or paperboard or of corrugated paper or paperboard	5	5	10	10

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
4707.2000	Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5	5	10	10
4707.3000	Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) ..	5	5	10	10
4707.9000	Other, including unsorted waste and scrap	5	5	10	10

CHAPTER 48

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

Notes

1. This Chapter does not cover—

- (a) articles of Chapter 30;
- (b) stamping foils of heading No. 32.12;
- (c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
- (d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);
- (e) sensitised paper or paperboard of headings Nos. 37.01 to 37.04;
- (f) paper impregnated with diagnostic or laboratory reagents (heading No. 38.22);
- (g) paper-reinforced stratified sheeting, of plastic or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
- (h) articles of heading No. 42.02 (for example, travel goods);
- (i) articles of Chapter 46 (manufactures of plaiting material);
- (j) paper yarn or textile articles of paper yarn (section XI);
- (k) articles of Chapter 64 or Chapter 65;
- (l) abrasive paper or paperboard (heading No. 68.05) or paperboard-backed mica (heading No. 68.14) (paper and paperboard-coated with mica powder are, however, to be classified in this Chapter);
- (m) metal-foil backed with paper or paperboard (section XV);
- (n) articles of heading No. 92.09; or
- (o) articles of Chapter 95 (for example, toys, games, sports, requisites) or Chapter 96 (for example, buttons).

2. Subject to the provisions of Note 6, headings Nos. 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

3. In this Chapter the expression “**newsprint**” means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consist of wood fibres obtained by mechanical or chemi-mechanical process unsized or very lightly sized, having a surface roughness parker print surf (impa) on each side exceeding 2.5 micrometers (microns), weighing not less than 40g/m^2 and not more than 65g/m^2 .

4. In addition to have-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria.

For paper or paperboard weighing not more than 150g/m^2 —

- (a) containing 10 per cent or more of fibres obtained by a mechanical process; and—
 - (i) weighing not more than 80g/m^2 ; or
 - (ii) coloured throughout the mass; or
- (b) containing more than 8% ash, and—
 - (i) weighing not more than 80g/m^2 ; or
 - (ii) coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60 per cent, and a burst index equal to or less than $2.5\text{kpa. m}^2/\text{g}$; or
- (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a burst index equal to or less than $2.5\text{kpa. m}^2/\text{g}$.

For paper or paperboard weighing more than 150g/m^2 —

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more; and
 - (i) a caliper of 225 micrometres (microns) or less; or
 - (ii) a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 200.54 micrometres (microns) or less and an ash content more than 80%.

Heading No. 48.02 does not, however, cover filter paper or paperboard (including teabag paper) or felt paper or paperboard.

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

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

7. (A) Headings Nos. 48.01, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paper-board cellulose wadding and webs of cellulose fibres—

- (a) in strips or rolls of a width exceeding 15cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15cm in the unfolded state.

(B) Heading Nos. 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres—

- (a) in strips or rolls of a width exceeding 36cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15cm in the unfolded state.

8. For the purposes of heading No. 48.14, the expression “**wallpaper and similar wall coverings**” applies only to—

- (a) paper in rolls, of a width of not less than 45cm and not more than 160cm, suitable for wall or ceiling decoration—
 - (i) grained, embossed, surface-coloured, design-printed or otherwise surface decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- (b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- (c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall,

products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 48.15.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 48.23 applies, *inter alia*, to perforated paper, to paperboard cards for Jacquard or similar machine and paper lace.

11. Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Sub-heading Notes

1. For the purpose of sub-heading Nos. 4804.11 and 4804.19, “**Kraftliner**” means machine-finder or Machine-glazed paper and paperboard of which not less than 80% by weight of the total fibre contents consists of wood fibre obtained by the chemical sulphate or soda processes, in rolls weighing more than 115g/m² and having a minimum mullen bursting strength as indicated in the following table or the lineary interpolated or extracted equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting Strength k/Pa
115	392
125	417
200	637
300	824
400	961

2. For the purpose of sub-headings Nos. 4804.21 and 4804.29, “**sack kraft paper**” means machine-finished paper of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60g/m² but not more 115g/m² and meeting one of the following sets of specifications—

- (a) having a Mullen burst index of not less than 3.7 kpa. m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction;
- (b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight.

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

3. For the purpose of sub-heading No. 4805.1000, “**semi-chemical fluting paper**” means paper, in rolls, of which not less than 65% by weight of the total fibre content consist of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding CI96 Newtons at 50% relative humidity, at 23°C.

4. For the purpose of sub-heading No. 4803.3000, “**sulphite wrapping paper**” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47kpa. m²/g.

5. For the purpose of sub-heading No. 4810.2100, “**light-weight coated paper**” means paper, coated on both sides, of a total weight not exceeding 72g/m², with a coating weight not exceeding 15gms per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
48.01	4801.0000	Newsprint, in rolls or sheets	5	5	5	5

[1996 No. 13. 1999 No. 29.]

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
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, sheets, other than paper of heading No. 48.01 or 48.03; handmade paper and paperboard— [1996 No. 13. 1999 No. 29.]				
	4802.1000 Handmade paper and paperboard [1996 No. 13. 1999 No. 29.]	5	5	5	5
	4802.2000 Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electrosensitive paper or paperboard ... [1996 No. 13. 1999 No. 29.]	5	5	5	5
	4802.3000 Carbonising base paper [1996 No. 13. 1999 No. 29.]	5	5	5	5
	4802.4000 Wallpaper base [1996 No. 13. 1999 No. 29.]	5	5	5	5
	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 per cent by weight of the total fibre content consists of such fibres— [1996 No. 13. 1999 No. 29.]				
	4802.5100 Weighing less than 40g/m ² [1996 No. 13. 1999 No. 29.]	5	5	5	5
	4802.5200 Weighing 40g/m ² or more but not more than 150g/m ² [1996 No. 13. 1999 No. 29.]	5	5	5	5
	4802.5300 Weighing more than 150g/m ² [1996 No. 13. 1999 No. 29.]	5	5	5	5
	4802.6000 Other paper and paperboard, of by a mechanical process [1996 No. 13. 1999 No. 29.]	5	5	5	5
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets—				
	4803.1100 Tissues paper in jumbo rolls [1996 No. 13. 1999 No. 29.]	5	5	5	5

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
48.04	4803.1900	Other	15	15	20	20
		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03—				
		Kraftliner—				
	4804.1100	Unbleached	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4804.1900	Other	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
		Sack kraft papers—				
	4804.2100	Unbleached	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4804.2900	Other	5	5	5	5
		Other kraft paper and paperboard weighing 150g/m ² or less—				
		[1996 No. 13. 1999 No. 29.]				
	4804.3100	Unbleached	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
4804.3900	Other	5	5	5	5	
	Other kraft paper and paperboard weighing more than 150g/m ² but less than 225g/m ² —					
	[1996 No. 13. 1999 No. 29.]					
4804.4100	Unbleached	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4804.4200	Bleached uniformly throughout the mass and of which more than 95 per cent by weight of the total fibre content consists of wood fibres obtained by a chemical process	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4804.4900	Other	5	5	5	5	
	Other kraftpaper and paperboard weighing 225g/m ² or more—					
	[1996 No. 13. 1999 No. 29.]					
4805.5100	Unbleached	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
48.05	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	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4804.5900	Other	5	5	5	5
		Other uncoated paper and paperboard, in rolls or sheets; not further worked or processed than as specified in Note 2 to this Chapter—				
		[1996 No. 13. 1999 No. 29.]				
	4805.1000	Semi-chemical fluting paper (corrugating medium)	5	5	5	5
		Multi-ply paper and paperboard—				
		[1996 No. 13. 1999 No. 29.]				
	4805.2100	Each layer bleached	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.2200	With only one outer layer bleached	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.2900	Other	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
	4805.3000	Sulphite wrapping paper	5	5	5	5
		[1996 No. 13. 1999 No. 29.]				
4805.4000	Filter paper and paperboard	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4805.5000	Felt paper and paperboard	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4805.6000	Other paper and paperboard, weighing 150g/m ² or less	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4805.7000	Other paper and paperboard, weighing more than 150g/m ² but less than 225 g/m ²	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					
4805.8000	Other paper and paperboard, weighing 225g/m ² or more	5	5	5	5	
	[1996 No. 13. 1999 No. 29.]					

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	4809.1000	Carbon or similar copying papers	15	15	15	15
	4809.2000	Seld-copy paper	15	15	15	15
	4809.9000	Other	15	15	15	15
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substance 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 content consists of such fibres—				
	4810.1100	Weighing not more than 150g/m ²	10	10	15	15
		Paper and paperboard of a kind used for writing, printing or other graphic purpose, 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	10	10	15	15
	4810.3900	Other	10	10	15	15
		Other paper and paperboard—				
	4810.9100	Multi-ply	10	10	15	15
	4810.9900	Other	10	10	15	15
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 the kind described in headings Nos. 48.03, 48.09—				
	4810.2900	Other	10	10	15	15
		Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes—				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	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 150g/m ² or less	10	10	15	15
	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 150g/m ²	10	10	15	15
	4811.1000	Tarred, bituminised or asphalted paper and paperboard	10	10	15	15
		Gummed or adhesive paper and paperboard—				
	4811.2100	Self-adhesive	10	10	15	15
	4811.2900	Other	10	10	15	15
		Paper and paperboard-coated, impregnated covered with plastics (excluding adhesives)—				
	4811.3100	Bleached, weighing more than 150g/m ² ..	10	10	15	15
	4811.3900	Other	10	10	15	15
	4811.4000	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	10	10	15	15
	4811.9000	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	10	10	15	15
48.12	4812.0000	Filter blocks, slabs and plates, of paper pulp	15	15	20	20
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	10	10	15	15
	4813.2000	In rolls of a width not exceeding 5cm	10	10	15	15
	4813.9000	Other	10	10	15	15
48.14		Wallpaper and similar wall coverings; window transparencies of paper—				
	4814.1000	“Ingrain” paper	25	25	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4814.2000	Wallpaper and similar wall coverings, consisting of paper-coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25	25	20	20
	4814.3000	Wallpaper and similar wall coverings, consisting of paper coverings, on the face side, with plaiting materials, whether or not bound together in parallel strands or woven	25	25	20	20
	4814.9000	Other	25	25	20	20
48.15	4815.0000	Floor coverings on a base of paper or of paperboard, whether or not cut to size	35	35	30	30
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	25	25	20	20
	4816.2000	Self-copy paper	25	25	20	20
	4816.3000	Duplicator stencils	25	25	20	20
	4816.9000	Other	25	25	20	20
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	30	30	30	30
	4817.2000	Letter cards, plain postcards and correspondence cards	30	30	30	30
	4817.3000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	30	30	30	30
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles or apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs or cellulose fibres—				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4818.1000	Toilet paper	30	30	30	30
	4818.2000	Handkerchiefs, cleaning or facial tissues and towels	30	30	30	30
	4818.4000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	35	35	35	35
	4818.5000	Articles of apparel and clothing accessories	30	30	30	30
	4818.9000	Other	30	30	30	30
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, corrugated paper or paperboard	45	45	40	40
	4819.2000	Folding cartons, boxes and cases of non-corrugated paper or paperboard	45	45	40	40
	4819.3000	Sacks and bags, having a base of a width of 40cm or more	45	45	40	40
	4819.4000	Other sacks and bags, including cones	45	45	40	40
	4819.5000	Other packing containers, including record sleeves	45	45	40	40
	4819.6000	Box files, letter trays, storage, boxes and similar articles, of a kind used in offices, shops or the like	45	45	40	40
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders, (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and bookcovers, of paper or paperboard—				
	4820.1000	Registers, account books, note books, order books receipt books, letter pads, memorandum pads, diaries and similar articles	35	35	30	30

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	4820.2000	Exercise books	35	35	30	30
	4820.3000	Binders, other than book covers, folders and file covers	35	35	30	30
	4820.4000	Manifold business forms and inter- leaved carbon sets	35	35	30	30
	4820.5000	Albums for samples or for collections	35	35	30	30
	4820.9000	Other	35	35	30	30
48.21		Paper or paperboard labels of all kinds, whether or not printed—				
	4821.1000	Printed	30	30	35	35
	4821.9000	Other	30	30	35	35
48.22		Bobbins, spools, cops and supports of paper pulp, paper or paperboard (whether or not perforated or hard- ened)—				
	4822.1000	Of a kind used for winding textile yarn ...	25	25	20	20
	4822.9000	Other	25	25	20	20
48.23		Other paper, paperboard, cellulose wad- ding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wad- ding or webs of cellulose fibres—				
		Gummed or adhesive paper, in strips or rolls—				
	4823.1100	Self-adhesive	35	35	30	30
	4823.1900	Other	35	35	30	30
	4823.2000	Filter paper and paperboard	35	35	30	30
	4823.3000	Cards, not punched, for punch-card ma- chines, whether or not in strips	35	35	30	30
	4823.4000	Rolls, sheets and dials, printed for self- recording apparatus	35	35	30	30
		Other paper and paperboard, of a kind used for writing, printing or other graphic purposes—				
	4823.5100	Printed, embossed or perforated	35	35	30	30
	4823.5900	Other	35	35	30	30
	4823.6000	Trays, dishes, plates, cups and the like, of paper or paperboard	35	35	30	30

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>					
		1995 1996	1997 1998	1999 2000	2001		
	4823.7000		Moulded or pressed articles of paper pulp	35	35	30	30
	4823.9000		Other	35	35	30	30

CHAPTER 49

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

Notes

1. The Chapter does not cover—
 - (a) photographic negatives or positives on transparent bases (Chapter 37);
 - (b) maps, plans or globes, in relief, whether or not printed (heading No. 90.23);
 - (c) playing cards or other goods of Chapter 95; or
 - (d) original engravings, prints or lithographs (heading No. 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term “**printed**” also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, therm-copied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49.01, whether or not containing advertising material.
4. Heading No. 49.01 also covers—
 - (a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures constituting the whole or a part of a complete work and designed for binding,

however, printed pictures or illustrators not bearing a text, whether in the form of signature.

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
49.01	Printed books, brochures, leaflets and similar printed matter whether or not in single sheets—				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	4901.1000	In single sheets, whether or not folded	0	0	0	0
		Other—				
	4901.9100	Dictionaries and encyclopaedias, and serial instalments thereof	0	0	0	0
	4901.9900	Other	0	0	0	0
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material—				
	4902.1000	Appearing at least four times a week	0	0	0	0
	4902.9000	Other	0	0	0	0
49.03	4903.0000	Children's picture, drawing or colouring books	0	0	0	0
49.04	4904.0000	Music, printed or in manuscript, whether or not bound, or illustrated	0	0	0	0
49.05		Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed—				
	4905.1000	Globes	0	0	0	0
		Other	0	0	0	0
	4905.9100	In book-form	0	0	0	0
	4905.9900	Other	0	0	0	0
49.06	4906.0000	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	30	30	25	25
49.07	4907.0000	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms banknotes, stock, share or bond certificates and similar documents of title	30	30	25	25
49.08		Transfers (decalcomanias)—				
	4908.1000	Transfers (decalcomanias), vitrifiable	15	15	20	20
	4908.9000	Other	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	50	50	45	45
49.10	4910.0000	Calendars of any kind, printed, including calendar blocks	50	50	45	45
49.11		Other printed matter, including printed pictures and photographs—				
	4911.1000	Trade advertising material, commercial catalogues and the like	50	50	45	45
		Other—				
	4911.9100	Pictures, designs and photographs	50	50	45	45
	4811.9900	Other	50	50	45	45

SECTION XI

Textiles and textile articles

Notes

1. This section does not cover—

- (a) animal brush-making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
 - (b) human hair or articles of human hair (headings Nos. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11);
 - (c) cotton linters or other vegetable materials of Chapter 14;
 - (d) asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13;
 - (e) articles of heading No. 30.05 or 30.06 (for example, wadding gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss) in individual retail packages of heading No. 33.06;
 - (f) sensitised textile of headings Nos. 37.01 to 36.04;
 - (g) monofilament of which any cross-sectional dimension exceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
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- (i) woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, or articles thereof, Chapter 40;
- (j) hide or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
- (k) articles of textile materials of heading No. 42.01 or 42.02;
- (l) products or articles of Chapter 48 (for example, cellulose wadding);
- (m) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (n) hair-nets or other headgear or parts thereof of Chapter 65;
- (o) goods of Chapter 67;
- (p) abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;
- (q) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (r) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or
- (s) articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (t) articles of Chapter 96 (for example brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (u) articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is conveyed by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule—

- (a) gimped horsehair yarn (heading No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) the choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) when both Chapters 54 and 55 are involved with any other Chapter, Chapter 54 and 55 are to be treated as a single Chapter;
- (d) where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purpose of this section, and subject to the exceptions in paragraph (B), yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables”—

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

- (b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) of true hemp or flax;
 - (i) polished or glazed, measuring 1,429 decitex or more; or
 - (ii) not polished or glazed, measuring more than 20,000 decitex; or
 - (d) of coir, consisting of three or more plies;
 - (e) of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) reinforced with metal thread.
- (B) Exceptions—
- (a) yarn of wool or other animal hair and paper yarn, other yarn reinforced with metal thread;
 - (b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) silk worm gut of heading No. 50.60; and monofilament of Chapter 54;
 - (d) metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraphs (a) – (f) above; and
 - (e) chemile yarn, gimped yarn and loop wale-yarn of heading No. 56.06.
4. (A) For the purpose of Chapters 50, 51, 52, 54 and 55, the expression “**put up for retail sale**” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up—
- (a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding—
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases;
 - (b) in balls, hanks or skeins of a weight not exceeding—
 - (i) 85g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500g in other cases;
 - (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding—
 - (i) 85g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125g in other cases.
- (B) Exceptions—
- (a) single yarn of any textile material, except—
 - (i) single yarn of wool or fine animal hair, unbleached; and
 - (ii) single yarn of wool or fine animal hair bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) multiple (folded) or cabled yarn, unbleached—
 - (i) of silk or waste silk, however put up; or
-

- (ii) of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed measuring 133 decitex, or less; and
- (d) single, multiple (folded) or cabled yarn of any textile material—
 - (i) in cross-reeled hanks or skeins; or
 - (ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops twisting mill tubes, pins, conical bobbins or spindles or reeled in the form of cocoons for embroidery looms).

5. For the purpose of heading Nos. 52.04, 54.01 and 55.08 the expression “**sewing thread**” means multiple (folded) or cabled yarn—

- (i) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000g;
- (ii) dressed; for use as sewing thread; and
- (iii) with a final “Z” twist.

6. For the purpose of this section, the expression “**high tenacity yarn**” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following—

Single yarn of nylon or other polyamides, or polyesters	60cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters ...	53cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon	27cN/tex

7. For the purpose of this section, the expression “**made up**” means—

- (a) cut otherwise than into squares or rectangles;
- (b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) cut to size and having undergone a process of drawn-thread work;
- (e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical materials joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purpose of Chapters 50 to 60—

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersection of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this section.

11. For the purposes of this section, the expression “impregnated” includes “dipped”.

12. For the purpose of this section, the expression “polyamides” includes “aramids”.

13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

For the purpose of this Note, the expression on “**textile garments**” means garments of heading Nos. 61.01 to 61.14 and headings Nos. 62.01 to 62.11.

Sub-heading Notes

1. In this section and, where applicable, throughout the nomenclature, the following expressions have the meanings hereby assigned to them—

(a) elastomeric yarn,

filament yarn, including monofilament, of synthetic textile material, other than texture yarn, which does not break on being extended to three times its original length and which, returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length;

(b) unbleached yarn,

yarn which—

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour (“grey yarn”), manufactured from garnetted stock. Such yarn may have been treated with a colourless dressing of fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide);

(c) bleached yarn,

yarn which—

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

(d) coloured (dyed or printed) yarn,

yarn which—

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

- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(e) **unbleached woven fabric,**

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

(f) **bleached woven fabric,**

woven fabric which—

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

(g) **dyed woven fabric,**

woven fabric which—

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

(h) **woven fabric of yarns of different colours,**

woven fabric (other than printed woven fabric) which—

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

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

(i) **printed woven fabric,**

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

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

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

(j) **weave,**

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile materials which would be selected under Note 2 to this section for the classification of products of Chapters 50 to 55 consisting of the same textile materials.

(B) For the application of this rule—

- (a) where appropriate, only the part which determines the classification under interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface, no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading No. 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground and goods thereof shall be classified with embroidering threads alone.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
50.01	5001.0000	Silkworm cocoons suitable for reeling	10	10	15	15
50.02	5002.0000	Raw silk (not thrown)	10	10	15	15
50.03		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)—				
	5003.1000	Not carded or combed	10	10	15	15
	5003.9000	Other	10	10	15	15
50.04	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sales	25	25	30	30
50.05	5005.0000	Yarn spun from silk waste, not put up for retail sale	25	25	30	30
50.06	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worn out, silk-worn gut	25	25	30	30
50.07		Woven fabrics of silk or silk waste—				
	5007.1000	Fabrics of noil silk	45	45	45	45
	5007.2000	Other fabrics, containing 85 per cent or more by weight of silk or of silk waste other than noil silk	45	45	45	45
	5007.9000	Other fabrics	45	45	45	45

CHAPTER 51

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

Note

1. Throughout the nomenclature—

- (a) **“wool”** means the natural fibre grown by sheep or lambs;
- (b) **“fine animal hair”** means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

- (c) **“coarse animal hair”** means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horse hair (heading No. 05.03).

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
51.01		Wool, not carded or combed—			
		Greasy, including fleece-washed wool—			
	5101.1100	10	10	15	15
	5101.1900	10	10	15	15
		Degreased, not carbonised—			
	5101.2100	10	10	15	15
	5101.2900	10	10	15	15
	5101.3000	10	10	15	15
51.02		Fine or coarse animal hair, not carded or combed—			
	5102.1000	10	10	15	15
	5102.2000	10	10	15	15
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock—			
	5103.1000	10	10	15	15
	5103.2000	10	10	15	15
	5103.3000	10	10	15	15
51.04	5104.0000	10	10	15	15
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)—			
	5105.1000	10	10	15	15
		Wool tops and other combed wool—			
	5105.2100	10	10	15	15
	5105.2900	10	10	15	15
	5105.3000	10	10	15	15
	5105.4000	10	10	15	15
51.06		Yarn of carded wool, not put up for retail sale—			
	5106.1000	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
51.07	5106.2000	Containing less than 85% by weight of wool	25	25	30	30
		Yarn of combed wool, not put up for retail sale—				
51.08	5107.1000	Containing 85% or more by weight of wool	25	25	30	30
	5107.2000	Containing less than 85% by weight wool ..	25	25	30	30
51.09		Yarn of fine animal hair (carded or combed), not put up for retail sale—				
	5108.1000	Carded	25	25	30	30
51.10	5108.2000	Combed	25	25	30	30
		Yarn of wool or of fine animal hair, put up for retail sale—				
51.11	5109.1000	Containing 85% or more by weight of wool or of the animal hair	25	25	30	30
	5109.9000	Other	25	25	30	30
51.12	5110.0000	Yarn of coarse animal hair or horse hair (including gimped horse hair yarn), whether or not put up for retail sale	25	25	30	30
		Woven fabrics of carded wool or of carded fine animal hair—				
51.11		Containing 85% or more by weight of wool or of fine animal hair—				
	5111.1100	Of a weight not exceeding 300g/m ²	45	45	45	45
51.12	5111.1900	Other	45	45	45	45
	5111.2000	Other, mixed mainly or solely with man-made filaments	45	45	45	45
51.11	5111.3000	Other, mixed mainly or solely with man-made staple fibre	45	45	45	45
	5111.9000	Other	45	45	45	45
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—				
51.12	5112.1100	Of a weight not exceeding 200g/m ²	45	45	45	45
	5112.1900	Other	45	45	45	45
51.12	5112.2000	Other, mixed mainly or solely with man-made filaments	45	45	45	45

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	5112.3000	Other, mixed mainly or solely with man-made staple fibres	45	45	45	45
	5112.9000	Other	45	45	45	45
51.13	5113.0000	Woven fabrics of coarse animal hair or of horsehair	45	45	45	45

CHAPTER 52

Cotton

Sub-heading Note

1. For the purpose of headings Nos. 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours of 3-thread or 4-thread twill, including broken twill, warp-faced, the warp yarns of which are of one and the same colour and the weft yarn of which are unbleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
52.01	5201.0000	Cotton, not carded or combed	25	25	30	30
52.02		Cotton waste (including yarn waste and garnetted stock)—				
	5202.1000	Yarn waste (including thread waste)	25	25	30	30
		Other—				
	5202.9100	Garnetted stock	25	25	30	30
	5202.9900	Other	25	25	30	30
52.03	5203.0000	Cotton, carded or combed	25	25	30	30
52.04		Cotton sewing thread, whether or not put up for retail sale—				
	5204.1100	Containing 85% or more by weight of cotton	35	35	40	40
	5204.1900	Other	35	35	40	40
	5204.2000	Put up for retail sale	35	35	40	40
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale—				
		Single yarn of uncombed fibres—				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
5205.1100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	35	35	40	40
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)	35	35	40	40
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)	35	35	40	40
5205.1400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	35	35	40	40
5205.1500	Measuring less than 125 decitex (exceeding 80 metric number)	35	35	40	40
	Single yarn, of combed fibres—				
5205.2100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	35	35	40	40
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)	35	35	40	40
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)	35	35	40	40
5205.2400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	35	35	40	40
5205.2600	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	35	35	40	40
5205.2700	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	35	35	40	40
5205.2800	Measuring less than 83.33 decitex (exceeding 120 metric number)	35	35	40	40

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Multiple (folded) or cable yarn of un-combed fibres—			
5205.3100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	35	35	40	40
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)	35	35	40	40
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)	35	35	40	40
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)	35	35	40	40
5205.3500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	35	35	40	40
		Multiple (folded) or cabled yarn, of combed fibres—			
5204.4100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	35	35	40	40
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)	35	35	40	40
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)	35	35	40	40
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)	35	35	40	40

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	5205.4600					
		Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	35	35	40	40
	5205.4700					
		Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	35	35	40	40
	5205.4800					
		Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	35	35	40	40
52.06		Cotton yarn (other 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)	35	35	40	40
	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)	35	35	40	40
	5206.1300					
		Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 52 metric number but not exceeding 80 metric number)	35	35	40	40
	5206.1400					
		Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 43 metric number but not exceeding 52 metric number)	35	35	40	40
	5206.1500					
		Measuring less than 125 decitex (exceeding 80 metric number)	35	35	40	40
		Single yarn, of combed fibres—				
	5206.2100					
		Measuring 714.29 decitex or more (not exceeding 14 metric number)	35	35	40	40
	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)	35	35	40	40

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
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)	35	35	40	40
5206.2400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	35	35	40	40
5206.2500	Measuring less than 125 decitex (exceeding 80 metric number)	35	35	40	40
	Multiple (folded) or cabled yarn, of un-combed fibres—				
5206.3100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	35	35	40	40
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)	35	35	40	40
5206.3300	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number per single yarn)	35	35	40	40
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)	35	35	40	40
5206.3500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	35	35	40	40
	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)	35	35	40	40
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)	35	35	40	40

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	5206.4300				
	5206.4400				
	5206.4500				
52.07					
	5207.1000				
	5207.9000				
52.08					
	5208.1100				
	5208.1200				
	5208.1300				
	5208.1900				
	5208.2100				
	5208.2200				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
5208.2300	3-thread or 4-thread twill, including cross twill [1998 No. 20.]	55	65	65	65
5208.2900	Other fabrics [1998 No. 20.]	55	65	65	65
Dyed—					
5208.3100	Plain weave, weighing not more than 100g/m ² [1998 No. 20.]	55	65	65	65
5208.3200	Plain weave, weighing more than 100g/m ² [1998 No. 20.]	55	65	65	65
5208.3300	3-thread or 4-thread twill, including cross will [1998 No. 20.]	55	65	65	65
5208.3900	Other fabrics [1998 No. 20.]	55	65	65	65
Of yarns of different colours—					
5208.4100	Plain weave, weighing not more than 100g/m ² [1998 No. 20.]	55	65	65	65
5208.4200	Plain weave, weighing more than 100g/m ² [1998 No. 20.]	55	65	65	65
5208.4300	3-thread or 4-thread twill, including cross twill [1998 No. 20.]	55	65	65	65
5208.4900	Other fabrics [1998 No. 20.]	55	65	65	65
5208.5100	Plain weave, weighing not more than 100g/m ² [1998 No. 20.]	55	65	65	65
5208.5200	Plain weave, weighing more than 100g/m ² [1998 No. 20.]	55	65	65	65
5208.5300	3-thread or 4-thread twill, including cross twill [1998 No. 20.]	55	65	65	65

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	5208.5900	Other fabrics	55	65	65	65
		[1998 No. 20.]				
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m ² —				
		Unbleached—				
	5209.1100	Plain weave	55	65	65	65
		[1998 No. 20.]				
	5209.1200	3-thread or 4-thread twill, including cross twill	55	65	65	65
		[1998 No. 20.]				
	5209.1900	Other fabrics	55	65	65	65
		Bleached—				
	5209.2100	Plain weave	55	65	65	65
		[1998 No. 20.]				
	5209.2200	3-thread or 4-thread twill, including cross twill	55	65	65	65
		[1998 No. 20.]				
	5209.2900	Other fabrics	55	65	65	65
		Dyed—				
	5209.3100	Plain weave	55	65	65	65
		[1998 No. 20.]				
	5209.3200	3-thread or 4-thread twill, including cross twill	55	65	65	65
		[1998 No. 20.]				
	5209.3900	Other fabrics	55	65	65	65
		Of yarn of different colours—				
	5209.4100	Plain weave	55	65	65	65
		[1998 No. 20.]				
	5209.4200	Denim	55	65	65	65
		[1998 No. 20.]				
	5209.4300	Other fabrics of 3-thread or 4-thread twill, including cross twill	55	65	65	65
		[1998 No. 20.]				
	5209.4900	Other fabrics	55	65	65	65

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
52.10		Printed-			
	5209.5100	65	65	65	65
		[1998 No. 20.]			
	5209.5200	65	65	65	65
		[1998 No. 20.]			
	5209.5900	65	65	65	65
		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200glm ² -			
		Unbleached-			
	5210.1100	55	65	65	65
		[1998 No. 20.]			
	5210.1200	55	65	65	65
		[1998 No. 20.]			
	5210.1900	55	65	65	65
		[1998 No. 20.]			
		Bleached-			
	5210.2100	55	65	65	65
		[1998 No. 20.]			
	5210.2900	55	65	65	65
		[1998 No. 20.]			
	Dyed-				
5210.3100	55	65	65	65	
	[1998 No. 20.]				
5210.3200	55	65	65	65	
	[1998 No. 20.]				
5210.3900	55	65	65	65	
	[1998 No. 20.]				
	Of yams of different colours-				
5210.4100	55	65	65	65	
	[1998 No. 20.]				
5210.4200	55	65	65	65	
	[1998 No. 20.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	5210.4900	Other fabrics	55	65	65	65
		[1998 No. 20.]				
		Printed—				
	5210.5100	Plain weave	55	65	65	65
		[1998 No. 20.]				
	5210.5200	3-thread or 4-thread twill, including cross twill	55	65	65	65
		[1998 No. 20.]				
	5210.5900	Other fabrics	55	65	65	65
		[1998 No. 20.]				
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 200g/m ² —				
		Unbleached—				
	5211.1100	Plain weave	55	65	65	65
		[1998 No. 20.]				
	5211.1200	3-thread or 4-thread twill, including cross twill	55	65	65	65
		[1998 No. 20.]				
	5211.1900	Other fabrics	55	65	65	65
		[1998 No. 20.]				
		Bleached—				
	5211.2100	Plain weave	55	65	65	65
		[1998 No. 20.]				
	5211.2200	3-thread or 4-thread twill, including cross twill	55	65	65	65
		[1998 No. 20.]				
	5211.2900	Other fabrics	55	65	65	65
		[1998 No. 20.]				
		Dyed—				
	5211.3100	Other fabrics	55	65	65	65
		[1998 No. 20.]				
	5211.3200	3-thread or 4-thread twill, including cross twill	55	65	65	65
		[1998 No. 20.]				
	5211.3900	Other fabrics	55	65	65	65
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Of yarns of different colours—			
	5211.4100	55	65	65	65
		[1998 No. 20.]			
	5211.4200	55	65	65	65
		[1998 No. 20.]			
	5211.4300	55	65	65	65
		[1998 No. 20.]			
	5211.4900	55	65	65	65
		[1998 No. 20.]			
		Printed—			
	5211.5100	55	65	65	65
		[1998 No. 20.]			
	5211.5200	55	65	65	65
		[1998 No. 20.]			
	5211.5900	55	65	65	65
		[1998 No. 20.]			
52.12		Other woven fabrics of cotton weighing not more than 200g/m ² —			
	5212.1100	55	65	65	65
		[1998 No. 20.]			
	5212.1200	55	65	65	65
		[1998 No. 20.]			
	5212.1300	55	65	65	65
		[1998 No. 20.]			
	5212.1400	55	65	65	65
		[1998 No. 20.]			
	5212.1500	55	65	65	65
		[1998 No. 20.]			
		Weighing more than 200g/m ² —			
	5212.2100	55	65	65	65
		[1998 No. 20.]			
	5212.2200	55	65	65	65
		[1998 No. 20.]			
	5212.2300	55	65	65	65
		[1998 No. 20.]			

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	5212.2400	Of yarns of different colours	55	65	65	65
		[1998 No. 20.]				
	5212.2500	Printed	55	65	65	65
		[1998 No. 20.]				

CHAPTER 53

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

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)	10	10	15	15
	5301.1000	Flax, raw or retted	10	10	15	15
		Flax, broken scutched, hackled or otherwise processed, but not spun—				
	5301.2100	Broken or scutched	10	10	15	15
	5301.2900	Other	10	10	15	15
	5301.3000	Flax tow and waste	10	10	15	15
53.02		True hemp (<i>Cannabis sativa L</i>), 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	10	10	15	15
	5302.9000	Other	10	10	15	15
53.03		Jute and other textile best fibre (excluding flax, true hemp and ramic), raw or processed but not spun: tow and waste of these fibres (including yarn waste, and garnetted stock)—				
	5303.1000	Jute and other textile fibres, raw or retted	10	10	15	15
	5303.9000	Other	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
53.04		Sisal and other textile fibres of the genus <i>Agave</i> 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 <i>Agave</i> , raw	10	10	15	15
	5304.9000	Other	10	10	15	15
53.05		Coconut, abaca (Manila hemp or <i>Musa</i> textiles Nee), ramie and other vegetable textile fibres not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)—				
		Of coconut (coir)—				
	5305.1100	Raw	10	10	15	15
	5305.1900	Other	10	10	15	15
		Of abaca—				
	5305.2100	Raw	10	10	15	15
	5305.2900	Other	10	10	15	15
		Other—				
	5305.9100	Raw	10	10	15	15
	5305.9900	Other	10	10	15	15
53.06		Flax yarn—				
	5306.1000	Single	20	20	25	25
	5306.2000	Multiple (folded) or cabled	20	20	25	25
53.07		Yarn of jute or of other textile bast fibres of heading No. 53.03—				
	5307.1000	Single [1998 No. 20.]	20	10	10	10
	5307.2000	Multiple (folded) or cabled [1998 No. 20.]	20	10	10	10
53.08		Yarn of other vegetable textile fibres; paper yarn—				
	5308.1000	Coir yarn	20	20	25	25
	5308.2000	True hemp yarn	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	5308.3000	Paper yarn	20	20	25	25
	5308.9000	Other	20	20	25	25
53.09		Woven fabrics of flax—				
		Containing 85% or more by weight of flax—				
	5309.1100	Unbleached or bleached	30	30	35	35
	5309.1900	Other	30	30	35	35
		Containing less than 85% by weight of flax—				
	5309.2100	Unbleached or bleached	30	30	35	35
	5309.2900	Other	30	30	35	35
53.10		Woven fabrics of jute or of other textile bast fibres of heading No. 53.03—				
	5310.1000	Unbleached	30	30	35	35
	5310.9000	Other	30	30	35	35
53.11	5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics; woven fabrics of paper yarn	30	30	35	35

CHAPTER 54

Man-made filaments

Notes

1. Throughout the nomenclature, the term **“man-made fibres”** means staple fibres and filaments of organic polymers produced by manufacturing processes, either—

- (a) by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
- (b) by chemical transformation of natural organic polymers (for example, cellulose casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms **“synthetic”** and **“artificial”** used, in relation to fibres, means synthetic fibres as defined at (a); artificial fibres as defined at (b).

The terms **“man-made”**, **“synthetic”** and **“artificial”** shall have the same meanings when used in relation to **“textile materials”**.

2. Headings Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale—			
	5401.1000	25	25	30	30
	5401.2000	25	25	30	30
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, in- cluding synthetic monofilament of less than 67 decitex—			
	5402.1000	25	30	30	30
		[1998 No. 20.]			
	5402.2000	25	30	30	30
		[1998 No. 20.]			
		Textured yarn—			
	5402.3100	25	30	30	30
		[1998 No. 20.]			
	5402.3300	25	30	30	30
		[1998 No. 20.]			
	5402.3900	25	30	30	30
		[1998 No. 20.]			
		Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre—			
	5402.4100	25	30	30	30
		[1998 No. 20.]			
	5402.4200	25	30	30	30
		[1998 No. 20.]			
	5402.4300	25	30	30	30
		[1998 No. 20.]			
	5402.4900	25	30	30	30
		[1998 No. 20.]			
		Other yarn, single, with a twist exceeding 50 turns per metre—			
	5402.5100	25	30	30	30
		[1998 No. 20.]			
	5402.5200	25	30	30	30
		[1998 No. 20.]			

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	5402.5900	Other	25	30	30	30
		[1998 No. 20.]				
		Other yarn, multiple (folded) or cabled—				
	5402.6100	Of nylon or other polyamides	25	30	30	30
		[1998 No. 20.]				
	5402.6200	Of polyesters	25	30	30	30
		[1998 No. 20.]				
	5402.6900	Other	25	30	30	30
		[1998 No. 20.]				
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament less than 67 decitex—				
	5403.1000	High tenacity yarn of viscose rayon	25	30	30	30
		[1998 No. 20.]				
	5403.2000	Textured yarn	25	30	30	30
		[1998 No. 20.]				
		Other yarn, single—				
	5403.3100	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	25	30	30	30
		[1998 No. 20.]				
	5403.3200	Of viscose rayon, with a twist exceeding 120 turns per metre	25	30	30	30
		[1998 No. 20.]				
	5403.3300	Of cellulose acetate	25	30	30	30
		[1998 No. 20.]				
	5403.3900	Other	25	30	30	30
		[1998 No. 20.]				
		Other yarn, multiple (folded) or cabled—				
	5403.4100	Of viscose rayon	25	30	30	30
		[1998 No. 20.]				
	5403.4200	Of cellulose acetate	25	30	30	30
		[1998 No. 20.]				
	5403.4900	Other	25	30	30	30
		[1998 No. 20.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm—				
	5404.1000	Monofilament [1998 No. 20.]	25	30	30	30
	5404.9000	Other [1998 No. 20.]	25	30	30	30
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 5mm [1998 No. 20.]	25	30	30	30
54.06		Man-made filament yarn (other than sewing thread), put up for retail sale—				
	5406.1000	Synthetic filament yarn [1998 No. 20.]	25	30	30	30
	5406.2000	Artificial filament yarn [1998 No. 20.]	25	30	30	30
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04—				
	5407.1000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters [1998 No. 20.]	50	65	65	65
	5407.2000	Woven fabrics obtained from strip or the like [1998 No. 20.]	50	65	65	65
	5407.3000	Fabrics specified in Note 9 to section XI .. [1998 No. 20.]	50	65	65	65
	5407.4100	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides— Unbleached or bleached [1998 No. 20.]	50	65	65	65

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
5407.4200	Dyed	50	65	65	65
	[1998 No. 20.]				
5407.4300	Of yarns of different colours	50	65	65	65
	[1998 No. 20.]				
5407.4400	Printed	50	65	65	65
	[1998 No. 20.]				
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments—				
5407.5100	Unbleached or bleached	50	65	65	65
	[1998 No. 20.]				
5407.5200	Dyed	50	65	65	65
	[1998 No. 20.]				
5407.5300	Of yarns of different colours	50	65	65	65
	[1998 No. 20.]				
5407.5400	Printed	50	65	65	65
	[1998 No. 20.]				
	Other woven fabrics, containing 85% or more by weight of polyester filaments—				
5407.6100	Containing 85% or more by weight of non-textured polyester filaments	50	65	65	65
	[1998 No. 20.]				
5407.7100	Unbleached or bleached	50	65	65	65
	[1998 No. 20.]				
5407.7200	Dyed	50	65	65	65
	[1998 No. 20.]				
5407.7300	Of yarns of different colours	50	65	65	65
	[1998 No. 20.]				
5407.7400	Printed	50	65	65	65
	[1998 No. 20.]				
	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton—				
5407.8100	Unbleached or bleached	50	65	65	65
	[1998 No. 20.]				
5407.8200	Dyed	50	65	65	65
	[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	5407.8300	Of yarns of different colours [1998 No. 20.]	50	65	65	65
	5407.8400	Printed [1998 No. 20.]	50	65	65	65
		Other woven fabrics—				
	5407.9100	Unbleached or bleached [1998 No. 20.]	50	65	65	65
	5407.9200	Dyed [1998 No. 20.]	50	65	65	65
	5407.9300	Of yarns of different colours [1998 No. 20.]	50	65	65	65
	5407.9400	Printed [1998 No. 20.]	50	65	65	65
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05—				
	5408.1000	Woven fabrics obtained from high tenac- ity yarn, of viscose rayon [1998 No. 20.]	50	65	65	65
		Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like—				
	5408.2100	Unbleached or bleached [1998 No. 20.]	50	65	65	65
	5408.2200	Dyed [1998 No. 20.]	50	65	65	65
	5408.2300	Of yarns of different colours [1998 No. 20.]	50	65	65	65
	5408.2400	Printed [1998 No. 20.]	50	65	65	65
		Other woven fabrics—				
	5408.3100	Unbleached or bleached [1998 No. 20.]	50	65	65	65
	5408.3200	Dyed [1998 No. 20.]	50	65	65	65

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	5408.3300	Of yarns of different colours	50	65	65	65
		[1998 No. 20.]				
	5408.3400	Printed	50	65	65	65
		[1998 No. 20.]				

CHAPTER 55

Man-made staple fibres

Notes

1. Headings Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications—

- (a) length of tow exceeding 2m;
- (b) twist less than 5 turns per metre;
- (c) measuring per filament less than 67 decitex;
- (d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) total measurement of tow more than 20,000 decitex. Tow of a length not exceeding 2m is to be classified in heading No. 55.03 or 55.04.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
55.01		Synthetic filament tow—				
	5501.1000	Of nylon or other polyamides	20	30	30	30
		[1998 No. 20.]				
	5501.2000	Of polyesters	20	30	30	30
		[1998 No. 20.]				
	5501.3000	Acrylic or modacrylic	20	30	30	30
		[1998 No. 20.]				
	5501.9000	Other	20	30	30	30
		[1998 No. 20.]				
55.02	5502.0000	Artificial filament tow	20	30	30	30
		[1998 No. 20.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning—				
	5503.1000	Of nylon or other polyamides [1998 No. 20.]	20	30	30	30
	5503.2000	Of polyesters [1998 No. 20.]	20	30	30	30
	5503.3000	Acrylic or modacrylic [1998 No. 20.]	20	30	30	30
	5503.4000	Of polypropylene [1998 No. 20.]	20	30	30	30
	5503.9000	Other [1998 No. 20.]	20	30	30	30
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning—				
	5504.1000	Of viscose rayon [1998 No. 20.]	20	30	30	30
	5504.9000	Other [1998 No. 20.]	20	30	30	30
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres—				
	5505.1000	Of synthetic fibres [1998 No. 20.]	20	30	30	30
	5505.2000	Of artificial fibres [1998 No. 20.]	20	30	30	30
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning—				
	5506.1000	Of nylon or other polyamides [1998 No. 20.]	20	20	25	25
	5506.2000	Of polyesters [1998 No. 20.]	20	30	30	30
	5506.3000	Acrylic or modacrylic [1998 No. 20.]	20	20	25	25
	5506.9000	Other [1998 No. 20.]	20	30	30	30
55.07	5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale—				
	5508.1000	Of synthetic staple fibres	30	30	35	35
	5508.2000	Of artificial staple fibres	30	30	35	35
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale—				
		Containing 85% or more by weight of staple fibres of nylon or other polyamides—				
	5509.1100	Single	30	30	35	35
	5509.1200	Multiple (folded yarn or cabled yarn weight of polyester staple fibres	30	30	35	35
	5509.2100	Single yarn	30	30	35	35
	5509.2200	Multiple (folded) or cabled yarn containing 85% or more by weight of acrylic or modacrylic staple fibres	30	30	35	35
	5509.3100	Single yarn	30	30	35	35
	5509.3200	Multiple (folded) or cabled yarn	30	30	35	35
		Other yarn, containing 85% or more weight of synthetic staple fibres—				
	5509.4100	Single yarn	30	30	35	35
	5509.4200	Multiple (folded) or cabled yarn	30	30	35	35
		Other yarn, of polyester staple fibres—				
	5509.5100	Mixed mainly or solely with artificial staple fibres	30	30	35	35
	5509.5200	Mixed mainly or solely with wool or fine animal hair	30	30	35	35
	5509.5300	Mixed mainly or solely with cotton	30	30	35	35
	5509.5900	Other	30	30	35	35
		Other yarn, of acrylic or modacrylic staple fibres—				
	5509.6100	Mixed mainly or solely with wool or fine animal hair	30	30	35	35
	5509.6200	Mixed mainly or solely with cotton	30	30	35	35

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	Other—				
	5512.9100 Unbleached or bleached [1998 No. 20.]	30	65	65	65
	5512.9900 Other [1998 No. 20.]	30	65	65	65
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 170g/m ² —				
	Unbleached or bleached—				
	5513.1100 Of polyester staple fibres, plain weave [1998 No. 20.]	50	65	65	65
	5513.1900 Other woven fabrics of polyester staple fibres [1998 No. 20.]	50	65	65	65
	Dyed—				
	5513.2100 Of polyester staple fibres, plain weave [1998 No. 20.]	50	65	65	65
	5513.2200 3-thread or 4-thread twill, including cross twill, of polyester staple fibres [1998 No. 20.]	50	65	65	65
	5513.2300 Other woven fabrics of polyester staple fibres [1998 No. 20.]	50	65	65	65
	5513.2900 Other woven fabrics [1998 No. 20.]	50	65	65	65
	Of yarn of different colours—				
	5513.3100 Of polyester staple fibres, plain weave [1998 No. 20.]	50	65	65	65
	5513.3200 3-thread or 4-thread twill, including cross twill of polyesters staple fibres [1998 No. 20.]	50	65	65	65
	5513.3300 Other woven fabrics of polyester staple fibres [1998 No. 20.]	50	65	65	65
	5513.3900 Other woven fabrics [1998 No. 20.]	50	65	65	65

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
		Of acrylic or modacrylic staple fibres—				
	5515.2100	Mixed mainly or solely with man-made filaments	50	65	65	65
		[1998 No. 20.]				
	5515.2200	Mixed mainly or solely with wool or fine animal hair	50	65	65	65
		[1998 No. 20.]				
	5515.2900	Other	50	65	65	65
		[1998 No. 20.]				
		Other woven fabrics—				
	5515.9100	Mixed mainly or solely with man-made filaments	50	65	65	65
		[1998 No. 20.]				
	5515.9200	Mixed mainly or solely with wool of fine animal hair	50	65	65	65
		[1998 No. 20.]				
	5515.9900	Other	50	65	65	65
		[1998 No. 20.]				
55.16		Woven fabrics of artificial staple fibres—				
		Containing 85% or more by weight of artificial staple fibres—				
	5516.1100	Unbleached or bleached	50	65	65	65
		[1998 No. 20.]				
	5516.1200	Dyed	50	65	65	65
		[1998 No. 20.]				
	5516.1300	Of yarns of different colours	50	65	65	65
		[1998 No. 20.]				
	5516.1400	Printed	50	65	65	65
		[1998 No. 20.]				
		Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments—				
	5516.2100	Unbleached or bleached	50	65	65	65
		[1998 No. 20.]				
	5516.2200	Dyed	50	65	65	65
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
5516.2300	Of yarns of different colours [1998 No. 20.]	50	65	65	65
5516.2400	Printed	50	65	65	65
	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 [1998 No. 20.]	50	65	65	65
5516.3200	Dyed [1998 No. 20.]	50	65	65	65
5516.3300	Of yarns of different colours [1998 No. 20.]	50	65	65	65
5516.3400	Printed [1998 No. 20.]	50	65	65	65
	Containing less than 85% of artificial staple fibres, mixed mainly or solely with cotton—				
5516.4100	Unbleached or bleached [1998 No. 20.]	50	65	65	65
5516.4200	Dyed [1998 No. 20.]	50	65	65	65
5516.4300	Of yarns of different colours [1998 No. 20.]	50	65	65	65
5516.4400	Printed [1998 No. 20.]	50	65	65	65
	Other—	50	65	65	65
5516.9100	Unbleached or bleached [1998 No. 20.]	50	65	65	65
5516.9200	Dyed [1998 No. 20.]	50	65	65	65
5516.9300	Of yarns of different colours [1998 No. 20.]	50	65	65	65
5516.9400	Printed [1998 No. 20.]	50	65	65	65

CHAPTER 56

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

Notes

1. This Chapter does not cover—

- (a) wadding, felt or non-wovens, impregnated, coated or covered with substance of preparations (for example, perfumes or cosmetics of Chapter 33, soaps, or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium;
- (b) textile products of heading No. 58.11;
- (c) natural or artificial abrasive powder or grain on a backing of felt or non-wovens (heading No. 68.06);
- (d) agglomerated reconstituted mica, on a backing of felt or non-wovens (heading No. 68.14); or
- (e) metal foil on a backing of felt or non-wovens (section XV).

2. The term “felt” includes needle loom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings Nos. 56.02 and 56.03 cover respectively felt and non-wovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes non-wovens in which plastics or rubber forms the bonding substance.

Headings Nos. 56.02 and 56.03 do not, however, cover—

- (a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastic or rubber (Chapter 39 or 40);
- (b) non-woven, either completely embedded, in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) plates, sheets or strips of cellular plastics or cellular rubber combined with felt or non-wovens, where the textile material is present merely for reinforcing purpose (Chapter 39 or 40).

4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps—				
	5601.1000	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	35	35	35	35
		Wadding; other articles of wadding—				
	5601.2100	Of cotton	35	35	35	35
	5601.2200	Of man-made fibres	35	35	35	35
	5601.2900	Other	35	35	35	35
	5601.3000	Textile flock and dust and mill neps	35	35	35	35
56.02		Felt, whether or not impregnated, coated, covered or laminated—				
	5602.1000	Needle-loom felt and stitch-bonded fibre fabrics	20	20	25	25
		Other felt, not impregnated, coated, covered or laminated—				
	5602.2100	Of wool or fine animal hair	20	20	25	25
	5602.2900	Of other textile materials	20	20	25	25
	5602.9000	Other	20	20	25	25
56.03		Non-wovens, whether or not impregnated, coated, covered or laminated of man-made filament—				
	5603.1100	Weighing not more than 25g/m ²	20	20	25	25
	5603.1200	Weighing more than 25g/m ² but not more than 70g/m ²	20	20	25	25
	5603.1300	Weighing more than 70g/m ² but not more than 150g/m ²	20	20	25	25
	5603.1400	Weighing more than 150g/m ²	20	20	25	25
		Other—				
	5603.9100	Weighing not more than 25g/m ²	20	20	25	25
	5603.9200	Weighing more than 25g/m ² but not more than 150g/m ²	20	20	25	25
	5603.9300	Weighing more than 70g/m ² but not more than 150g/m ²	20	20	25	25
	5603.9400	Weighing more than 150g/m ²	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	20	20	25	25
	5604.2000	High tenacity yarn of polyesters of viscose rayon, impregnated or coated	20	20	25	25
	5604.9000	Other	20	20	25	25
56.05	5605.0000	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	25	25	30	30
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 horse hair yarn); chenille yarn (including fock chenille yarn); loop wale-yarn	25	25	30	30
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 bast fibres of heading No. 53.03— Of sisal or other textile fibres of the genus <i>Agave</i> —				
	5607.2100	Binder or baler twine	25	25	30	30
	5607.2900	Other	25	25	30	30
	5607.3000	Of abaca (Manila hemp or <i>Musa</i> textiles Nee) or other hard (leaf) fibres	25	25	30	30
		Of polyethylene or polypropylene—				
	5607.4100	Binder or baler twine	25	25	30	30
	5607.4900	Other	25	25	30	30
	5607.5000	Of other synthetic fibres	25	25	30	30
	5607.9000	Other	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	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	45	45	40	40
	5608.1900	Other	45	45	40	40
	5608.9000	Other	45	45	40	40
56.09	5609.0000	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage rope or cables, not elsewhere specified or included	45	45	40	40

CHAPTER 57

Carpets and other textile floor coverings

Notes

1. For the purpose of this Chapter, the term “**carpets and other textile floor coverings**” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
57.01		Carpets and other textile floor coverings, knotted, whether or not made up—				
	5710.1000	Of wool or fine animal hair [1998 No. 20.]	50	65	65	65
	5701.9000	Of other textile materials [1998 No. 20.]	50	65	65	65
57.02		Carpets and other textile floor coverings woven, not tufted or flocked, whether or not made up including, “Kelen” “Scheumacks”, “Karamanie” and similar hand-woven rugs—				
	5702.1000	“Kelem, “Scheumacks”, “Karamanie” and similar hand-woven rugs [1998 No. 20.]	50	65	65	65

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	5702.2000	50	65	65	65
	Floor coverings of coconut fibres (coir) .. [1998 No. 20.]				
	Other, of pile construction, not made up—				
	5702.3100	50	65	65	65
	Of wool or fine animal hair [1998 No. 20.]				
	5702.3200	50	65	65	65
	Of man-made textile materials [1998 No. 20.]				
	5702.3900	50	65	65	65
	Of other textile materials [1998 No. 20.]				
	Other, of pile constructions, made up—				
	5702.4100	50	65	65	65
	Of wool or fine animal hair [1998 No. 20.]				
	5702.4200	50	65	65	65
	Of man-made textile materials [1998 No. 20.]				
	5702.4900	50	65	65	65
	Of other textile materials [1998 No. 20.]				
	Other not of pile construction, not made up—				
	5702.5100	50	65	65	65
	Of wool or fine animal hair [1998 No. 20.]				
	5702.5200	50	65	65	65
	Of man-made textile materials [1998 No. 20.]				
	5702.5900	50	65	65	65
	Of other textile materials [1998 No. 20.]				
	Other, of pile construction, made up—				
	5702.9100	50	65	65	65
	Of wool or fine animal hair [1998 No. 20.]				
	5702.9200	50	65	65	65
	Of man-made textile materials [1998 No. 20.]				
	5702.9900	50	65	65	65
	Of other textile materials [1998 No. 20.]				
57.03	Carpets and other textile floor coverings, tufted, whether or not made up—				
	5703.1000	50	65	65	65
	Of wool or fine animal hair [1998 No. 20.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	5703.2000	Of nylon or other polyamides [1998 No. 20.]	50	65	65	65
	5703.3000	Of other man-made textile materials [1998 No. 20.]	50	65	65	65
	5703.9000	Of other textile materials [1998 No. 20.]	50	65	65	65
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up—				
	5704.1000	Tiles, having a maximum surface area of 0.3m ² [1998 No. 20.]	50	65	65	65
	5704.9000	Other [1998 No. 20.]	50	65	65	65
57.05	5705.0000	Other carpets and other textile floor coverings, whether or not made up [1998 No. 20.]	50	65	65	65

CHAPTER 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; tapestries embroidery

Notes

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59 impregnated, coated, covered or laminated, or to other goods of Chapter 59.
 2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the coats cut, at which stage they have no pile standing up.
 3. For the purposes of heading No. 58.03, “**gauze**” means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or drop threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
 4. Heading No. 58.08 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.
 5. For the purposes of heading No. 58.06, the expression “**narrow woven fabrics**” means—
 - (a) woven fabrics of a width not exceeding 30cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) tubular woven fabrics of a flattened width not exceeding 30cm; and
-

(c) bias binding with folded edges; of a width when unfolded not exceeding 30cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.

6. In heading No. 58.10, the expression “**embroidery**” means, *inter alia*, embroidered with metal or glass thread on a visible ground of textile fabric and sewn applique work of sequins beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.05).

7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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 [1998 No. 20.]	50	65	65	65
		Of cotton—				
	5801.2100	Uncut weft pile fabrics [1998 No. 20.]	50	65	65	65
	5801.2200	Cut corduroy [1998 No. 20.]	50	65	65	65
	5801.2300	Other weft pile fabrics [1998 No. 20.]	50	65	65	65
	5801.2400	Warp pile fabrics, epingle (uncut) [1998 No. 20.]	50	65	65	65
	5801.2500	Warp pile fabrics, cut [1998 No. 20.]	50	65	65	65
	5801.2600	Chenille fabrics [1998 No. 20.]	50	65	65	65
		Of man-made fibre—				
	5801.3100	Uncut weft pile fabrics [1998 No. 20.]	50	65	65	65
	5801.3200	Cut corduroy [1998 No. 20.]	50	65	65	65
	5801.3300	Other weft pile fabrics [1998 No. 20.]	50	65	65	65
	5801.3400	Warp pile fabrics, epingle (uncut) [1998 No. 20.]	50	65	65	65
	5801.3500	Warp pile fabrics, cut [1998 No. 20.]	50	65	65	65

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	5801.3600	Chenille fabrics [1998 No. 20.]	50	65	65	65
	5801.9000	Of other textile materials [1998 No. 20.]	50	65	65	65
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 [1998 No. 20.]	50	65	65	65
	5802.1900	Other [1998 No. 20.]	50	65	65	65
	5802.2000	Terry towelling and similar woven terry fabrics, of other textile materials [1998 No. 20.]	50	65	65	65
	5802.3000	Tufted textile fabrics [1998 No. 20.]	50	65	65	65
58.03		Gauze, other than narrow fabrics of heading No.58.06—				
	5803.1000	Of cotton [1998 No. 20.]	20	20	25	25
	5803.9000	Of other textile materials [1998 No. 20.]	20	20	25	25
58.04		Tulles and other net fabrics, not includ- ing woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02—				
	5804.1000	Tulles and other net fabrics [1998 No. 20.]	50	65	65	65
		Mechanically made lace—				
	5804.2100	Of man-made fibres [1998 No. 20.]	50	65	65	65
	5804.2900	Of other textile materials [1998 No. 20.]	50	65	65	65
	5804.3000	Hand-made lace [1998 No. 20.]	50	65	65	65

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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 [1998 No. 20.]	45	65	65	65
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 fabrics) and chenille fabrics	20	20	25	25
	5806.2000	Other woven fabrics containing by weight 5% or more of elastomeric yarn or rubber thread	20	20	25	25
		Other woven fabrics—				
	5806.3100	Of cotton	20	20	25	25
	5806.3200	Of man-made fibres	20	20	25	25
	5806.3900	Of other textile materials	20	20	25	25
	5806.4000	Fabrics consisting of warp without weft, assembled by means of an adhesive (bolducs)	20	20	25	25
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	20	20	25	25
	5807.9000	Other	20	20	25	25
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	Braid in the piece	20	20	25	25
	5808.9000	Other	20	20	25	25
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	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
58.10		Embroidery in the piece, in strips or in motifs—				
	5810.1000	Embroidery without visible ground	20	20	25	25
		Other embroidery—				
	5810.9100	Of cotton	20	20	25	25
	5810.9200	Of man-made fibres	20	20	25	25
	5810.9900	Of other textile materials	20	20	25	25
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 than embroidery of heading No. 58.10	40	40	40	40

CHAPTER 59

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

Notes

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No. 60.02.
2. Heading No. 59.03 applies to—
 - (a) textile fabrics impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastics materials (compact or cellular), other than—
 - (i) fabrics in which the impregnation, coating or coverings cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (ii) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7mm at a temperature between 15°C and 30°C (usually Chapter 39);
 - (iii) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (iv) fabrics partially coated or partially covered with plastics and being designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

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- (v) plates, sheets or strip of cellular plastics combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (vi) textile products of heading No. 58.11;
 - (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decorations, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 59.07).

4. For the purposes of heading No. 59.06, the expression “**rubberised textile fabric**” means—

- (a) textile fabrics impregnated, coated, covered or laminated with rubber;
 - (i) weighing not more than 1,500g/m²; or
 - (ii) weighing more than 1,500g/m² and containing more than 50% by weight of textile material;
- (b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;
- (c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not however apply to plates, sheets or strip, of cellular rubber, combined with textile fabric where the textile fabric is present merely for reinforcing purposes (Chapter 40).

5. Heading No. 59.07 does not apply to—

- (a) fabrics in which impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 50 to 55, or 60); for the purposes of this provision, no account should be taken of any resulting change of colour;
 - (b) fabrics painted with designs (other than printed canvas being theatrical scenery, studio back-cloths or the like);
 - (c) fabrics partially covered with flock, dust, powered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) fabrics finished with normal dressings having a basis of amylaceous or similar substance;
 - (e) wood veneered on a backing of textile fabrics (heading No. 44.08);
 - (f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);
 - (g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or
 - (h) metal foil on a backing of textile fabrics (section XV).
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6. Heading No. 59.10 does not apply to—

- (a) transmission or conveyor-beltting of textile material of a thickness of less than 3mm; or
- (b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 40.01).

7. Heading No. 59.11 applies to the following goods, which do not fall in any other heading of section XI—

- (a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos. 59.08 to 59.10), the following only—
 - (i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) bolting cloth;
 - (iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packings or lubricating materials;
- (b) textile articles (other than those of headings No. 59.08 to 59.01) of a kind used, for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
59.01	Textile fabrics coated with gum or amy-laceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting; canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations—				
	5901.1000 Textile fabrics coated with gum or amy-laceous substances, of a kind used for the outer covers of books or the like	20	20	25	25
	5901.9000 Other	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
59.02		Tyre cord fabric of high tenacity yarn, of nylon, or other polyamides, polyester or viscose rayon—				
	5902.1000	Of nylon and other polyamides	10	10	15	15
	5902.2000	Of polyester	10	10	15	15
	5902.9000	Other	10	10	15	15
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02—				
	5903.1000	With polyvinyl chloride	20	20	25	25
	5903.2000	With ployurethane	20	20	25	25
	5903.9000	Other	20	20	25	25
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	35	35	30	30
		Other—				
	5904.9100	With a base consisting of needle-loom felt or non-wovens	35	35	30	30
	5904.9200	With other textile base	35	35	30	30
59.05	5905.0000	Textile wall coverings	35	35	30	30
59.06		Ruberised textile fabrics, other than those of heading No. 49.02—				
	5906.1000	Adhesive tape of a width not exceeding 20cm	20	20	25	25
		Other—				
	5906.9100	Knitted or crocheted	20	20	25	25
	5906.9900	Other	20	20	25	25
59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back cloths or the like	30	30	25	25
59.08	5908.000	Textile wicks, woven, plained or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
59.09	5909.0000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	25	25	30	30
59.10	5910.0000	Transmission or conveyor belts or belting of textile material, whether or not impregnated, coated, covered or laminated with plastics or reinforced with metal or other materials	15	15	20	20
59.11		Textile products and articles, for technical uses, specified in note 7 to this Chapter—				
	5911.1000	Textile fabrics, felts and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material of a kind used for cord clothing, and similar fabrics of a kind used for other technical purposes including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	15	15	20	20
	5911.2000	Bolting cloth, whether or not made up	15	15	20	20
		Textile fabrics and felt, endless or fitted with linking devices of a kind used in paper-making or similar machines (for example, for pulp or asbestos cement)—				
	5911.3100	Weighing less than 650g/m ²	15	15	20	20
	5911.3200	Weighing 650g/m ² or more	15	15	20	20
	5911.4000	Straining cloth of a kind used in oil presses or the like, including that of human hair	15	15	20	20
	5911.9000	Other	15	15	20	20

CHAPTER 60

Knitted or crocheted fabrics

Notes

1. This Chapter does not cover—
 - (a) crochet lace of heading No. 58.04;
 - (b) labels, badges or similar articles, knitted or crocheted, of heading No. 28.07; or
-

(c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59,

however, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted—				
	6001.1000	“Long pile” fabrics [1998 No. 20.]	45	65	65	65
		Looped pile fabrics—				
	6001.2100	Of cotton [1998 No. 20.]	45	65	65	65
	6001.2200	Of man-made fibres [1998 No. 20.]	45	65	65	65
	6001.2900	Of other textile materials [1998 No. 20.]	45	65	65	65
		Other—				
	6001.9100	Of cotton [1998 No. 20.]	45	65	65	65
	6001.9200	Of man-made fibres [1998 No. 20.]	45	65	65	65
	6001.9900	Of other textile materials [1998 No. 20.]	45	65	65	65
60.02		Other knitted or crocheted fabrics—				
	6002.1000	Of a width not exceeding 30cm, containing by weight 5% or more of elastometric yarn or rubber thread [1998 No. 20.]	45	65	65	65
	6002.2000	Other of a width not exceeding 30cm [1998 No. 20.]	45	65	65	65
	6002.3000	Of a width exceeding 30cm, containing by weight 5% or more of elastomeric yarn or rubber thread [1998 No. 20.]	45	65	65	65

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Other fabrics, warp knit (including those made on gallon knitting machines)—			
	6002.4100	45	65	65	65
		[1998 No. 20.]			
	6002.4200	45	65	65	65
		[1998 No. 20.]			
	6002.4300	45	65	65	65
		[1998 No. 20.]			
	6002.4900	45	65	65	65
		[1998 No. 20.]			
		Other—			
	6002.9100	45	65	65	65
		[1998 No. 20.]			
	6002.9200	45	65	65	65
		[1998 No. 20.]			
	6002.9300	45	65	65	65
		[1998 No. 20.]			
	6002.9900	45	65	65	65
		[1998 No. 20.]			

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes

1. This Chapter applies only to made up-knitted or crocheted articles.
 2. This Chapter does not cover—
 - (a) goods of heading No. 62.12;
 - (b) worn clothing or other worn articles of heading No. 63.09; or
 - (c) orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
 3. For the purposes of headings Nos. 61.03 and 61.04—
 - (a) the term “**suit**” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in the same fabric and comprising—

one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition the front of which is made from the same fabric as the outer surface of the other
-

components of the set and the back of which is made from the same fabric as the lining of the suit coat or jacket; and

one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size.

However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions—

Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) the term "**ensemble**" means set a of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09 composed of several pieces made up in identical fabric put up for retail sale, and comprising—

one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment; and

one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric, construction, style, colour and they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 61.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10cm x 10cm. Heading No. 61.05 does not cover sleeveless garments.

5. Heading No. 61.09 does not cover garments with a draft string, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading No. 61.11—

- (a) the expression "**babies garments and clothing accessories**" means articles for young children of a body height not exceeding 86cm; it also covers babies napkins;
- (b) articles which are *prima facie* classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.

7. For the purposes of heading No. 61.12 “ski suits” means garments or sets of garments which by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of—

- (a) “ski overall” that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, ski overalls may have pockets or foot straps; or
- (b) “ski ensemble” that is, a set of garments composed of two or three pieces, put up for retail and comprising—

One garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.

9. Garments which can not be identified as either men’s or boys’; garments or as women’s or girls’ garments, are to be classified in the headings concerning women’s or girls’ garments. Garments of this Chapter designed for left-over-right closure at the front shall be regarded for right-over-left closure at the front as women’s or girls’ garment. These provisions do not apply as men’s or boys’ garment and those designed where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

10. Articles of this Chapter may be made of metal thread.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
61.01	Men’s or boys’ overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), 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 [1998 No. 20.]	55	75	75	75
	6101.2000 Of cotton [1998 No. 20.]	55	75	75	75
	6101.3000 Of man-made fibres [1998 No. 20.]	55	75	75	75
	6101.9000 Of other textile materials [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
61.02		Women's or girls' overcoats, car-coats capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles knitted or crocheted other than those of heading No. 61.04—			
	6102.1000	55	75	75	75
		[1998 No. 20.]			
	6102.2000	55	75	75	75
		[1998 No. 20.]			
	6102.3000	55	75	75	75
		[1998 No. 20.]			
	6102.9000	55	75	75	75
		[1998 No. 20.]			
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib-and-brace overalls, breeches and shorts (other than swimwear), knitted or crocheted—			
		Suits—			
	6103.1100	55	75	75	75
		[1998 No. 20.]			
	6103.1200	55	75	75	75
		[1998 No. 20.]			
	6103.1900	55	75	75	75
		[1998 No. 20.]			
		Ensembles—			
	6103.2100	55	75	75	75
		[1998 No. 20.]			
	6103.2200	55	75	75	75
		[1998 No. 20.]			
	6103.2300	55	75	75	75
		[1998 No. 20.]			
	6103.2900	55	75	75	75
		[1998 No. 20.]			
		Jackets and blazers—			
	6103.3100	55	75	75	75
		[1998 No. 20.]			
	6103.3200	55	75	75	75
		[1998 No. 20.]			

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6103.3300	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6103.3900	Of other textile materials [1998 No. 20.]	55	75	75	75
		Trousers, bib and brace overalls, breeches and shorts—				
	6103.4100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6103.4200	Of cotton [1998 No. 20.]	55	75	75	75
	6103.4300	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6103.4900	Of other textile materials [1998 No. 20.]	55	75	75	75
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib-and-brace overalls, breeches, shorts (other than swimwear) knitted or crocheted)—				
		Suits—				
	6104.1100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6104.1200	Of cotton [1998 No. 20.]	55	75	75	75
	6104.1300	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6104.1900	Of other textile materials [1998 No. 20.]	55	75	75	75
		Ensembles—				
	6104.2100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6104.2200	Of cotton [1998 No. 20.]	55	75	75	75
	6104.2300	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6104.2900	Of other textile materials [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	Jackets and blazers—				
6104.3100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
6104.3200	Of cotton [1998 No. 20.]	55	75	75	75
6104.3300	Of synthetic fibres [1998 No. 20.]	55	75	75	75
6104.3900	Of other textile materials [1998 No. 20.]	55	75	75	75
	Dresses—				
6104.4100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
6104.4200	Of cotton [1998 No. 20.]	55	75	75	75
6104.4300	Of synthetic fibres [1998 No. 20.]	55	75	75	75
6104.4400	Of artificial fibres [1998 No. 20.]	55	75	75	75
6104.4900	Of other textile materials [1998 No. 20.]	55	75	75	75
	Skirts and divided skirts—				
6104.5100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
6104.5200	Of cotton [1998 No. 20.]	55	75	75	75
6104.5300	Of synthetic fibres [1998 No. 20.]	55	75	75	75
6104.5900	Of other textile materials [1998 No. 20.]	55	75	75	75
	Trousers, bib-and-brace overalls, breeches and short—				
6104.6100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
6104.6200	Of cotton [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6104.6300	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6104.6900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
61.05		Men's or boys' shirts, knitted or crocheted—				
	6105.1000	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6105.2200	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6105.2900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted—				
	6106.1000	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6106.2000	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6106.9000	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
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	55	75	75	75
		[1998 No. 20.]				
	6107.1200	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6107.1900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Nightshirts and pyjamas—				
	6107.2100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6107.2200	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	6107.2900	55	75	75	75
	Of other textile materials				
	[1998 No. 20.]				
	Other—				
	6107.9100	55	75	75	75
	Of cotton				
	[1998 No. 20.]				
	6107.9200	55	75	75	75
	Of man-made fibres				
	[1998 No. 20.]				
	6107.9900	55	75	75	75
	Of other textile materials				
	[1998 No. 20.]				
61.08	Women's or girls', petticoats, briefs, panties, nightdresses, pyjamas, negli- gees, bathrobes, dressing gowns and similar articles, knitted or crocheted—				
	Slips and petticoats—				
	6108.1100	55	75	75	75
	Of man-made fibres				
	[1998 No. 20.]				
	6108.1900	55	75	75	75
	Of other textile materials				
	[1998 No. 20.]				
	Briefs and panties—				
	6108.2100	55	75	75	75
	Of cotton				
	[1998 No. 20.]				
	6108.2200	55	75	75	75
	Of man-made fibres				
	[1998 No. 20.]				
	6108.2900	55	75	75	75
	Of other textile materials				
	[1998 No. 20.]				
	Nightdresses and pyjamas—				
	6108.3100	55	75	75	75
	Of cotton				
	[1998 No. 20.]				
	6108.3200	55	75	75	75
	Of man-made fibres				
	[1998 No. 20.]				
	6108.3900	55	75	75	75
	Of other textile materials				
	[1998 No. 20.]				
	Other—				
	6108.9100	55	75	75	75
	Of cotton				
	[1998 No. 20.]				
	6108.9200	55	75	75	75
	Of man-made fibres				
	[1998 No. 20.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	6108.9900	Of other textile materials [1998 No. 20.]	55	75	75	75
61.09		T-shirts, singlets and other vests, knitted or crocheted—				
	6109.1000	Of cotton [1998 No. 20.]	55	75	75	75
	6109.9000	Of other textile materials [1998 No. 20.]	55	75	75	75
61.10		Jerseys, pullovers, cardigans, waist- coats and similar articles, knitted or cro- cheted—				
	6110.1000	Of wools or fine animal hair [1998 No. 20.]	55	75	75	75
	6110.2000	Of cotton [1998 No. 20.]	55	75	75	75
	6110.3000	Of man-made fibres [1998 No. 20.]	55	75	75	75
	6110.9000	Of other textile materials [1998 No. 20.]	55	75	75	75
61.11		Babies' garments and clothing accesso- ries, knitted or crocheted—				
	6111.1000	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6111.2000	Of cotton [1998 No. 20.]	55	75	75	75
	6111.3000	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6111.9000	Of other textile materials [1998 No. 20.]	55	75	75	75
61.12		Track suits, ski suits and swimwear, knitted or crocheted— Track suits—				
	6112.1100	Of cotton [1998 No. 20.]	55	75	75	75
	6112.1200	Of synthetic fibres [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	6112.1900	Of other textile materials [1998 No. 20.]	55	75	75	75
	6112.2000	Ski suits [1998 No. 20.]	55	75	75	75
		Men's or boys' swimwear—				
	6112.3100	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6112.3900	Of other textile materials [1998 No. 20.]	55	75	75	75
		Women's or girls' swimwear—				
	6112.4100	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6112.4900	Of other textile materials [1998 No. 20.]	55	75	75	75
61.13	6113.0000	Garments, made up of knitted or cro- cheted fabrics of headings Nos. 59.03 59.06 or 59.07 [1998 No. 20.]	55	75	75	75
61.14		Other garments, knitted or crocheted—				
	6114.1000	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6114.2000	Of cotton [1998 No. 20.]	55	75	75	75
	6114.3000	Of man-made fibres [1998 No. 20.]	55	75	75	75
	6114.9000	Of other textile materials [1998 No. 20.]	55	75	75	75
61.15		Pantyhose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without ap- plied soles, knitted or crocheted—				
	6115.1100	Of synthetic fibres, measuring per single yarn less than 67 decitex [1998 No. 20.]	55	75	75	75
	6115.1200	Of synthetic fibres, measuring per single yarn 67 decitex or more [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	6115.1900	55	75	75	75
	Of other textile materials [1998 No. 20.]				
	6115.2000	55	75	75	75
	Women's full-length or knee-length ho- sieri, measuring per single yarn less than 67 decitex [1998 No. 20.]				
	Other—				
	6115.9100	55	75	75	75
	Of wool or fine animal hair [1998 No. 20.]				
	6115.9200	55	75	75	75
	Of cotton [1998 No. 20.]				
	6115.9300	55	75	75	75
	Of synthetic fibres [1998 No. 20.]				
	6115.9900	55	75	75	75
	Of other textile materials [1998 No. 20.]				
61.16	Gloves, mittens and mitts, knitted or crocheted—				
	6116.1000	50	75	75	75
	Gloves impregnated, coated or covered with plastics or rubber [1996 No. 13. 1998 No. 20.]				
	Other—				
	6116.9100	50	75	75	75
	Of wool or fine animal hair [1996 No. 13. 1998 No. 20.]				
	6116.9200	50	75	75	75
	Of cotton [1996 No. 13. 1998 No. 20.]				
	6116.9300	50	75	75	75
	Of synthetic fibres [1996 No. 13. 1998 No. 20.]				
	6116.9900	50	75	75	75
	Of other textile materials [1996 No. 13. 1998 No. 20.]				
61.17	Other made up clothing accessories knitted or crocheted; knitted or cro- cheted parts of garments or of clothing accessories—				
	6117.1000	55	75	75	75
	Shawls, scarves mufflers, mantillas, veils and the like [1998 No. 20.]				
	6117.2000	55	75	75	75
	Ties, bowties and cravats [1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
6117.8000	Other accessories	55	75	75	75
	[1998 No. 20.]				
6117.9000	Parts	55	75	75	75
	[1998 No. 20.]				

CHAPTER 62

Articles or apparel and clothing accessories, not knitted or crocheted

Notes

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).
2. This Chapter does not cover—
 - (a) worn clothing or other worn articles of heading No. 63.09; or
 - (b) orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).
3. For the purposes of headings Nos. 62.03 and 62.04—
 - (a) the term “**suit**” means a set of garments composed of two or three pieces made up in respect of their outer surface, in the same fabric and comprising—

one suit coat or jacket, the outer shell of which, exclusive of sleeves, consists of four or more panels designed to cover the upper part of the body, possibly with a tailored waistcoat in addition the front of which is made from the same fabric as the outer surface of the other components of the set and the back of which is made from the same fabric as the lining of the suit coat or jacket; and

one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam in a different fabric).

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:

Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or an imitation silk “lapel”—

- (b) the term “**ensemble**” means a set of garments (other than suits and articles of heading No. 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising—

one garment designed to cover the upper part of the body, with the exception of waist-coats which may also form a second upper garments; and

one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib-and-brace overalls, breeches, shorts (other than swimwear), a shirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purpose of heading No. 62.09—

- (a) the expression “**babies’ garments and clothing accessories**” means articles for young children of a body height not exceeding 86cm; it also covers babies napkins;
- (b) articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

5. Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in Heading No. 62.10.

6. For the purposes of heading No. 62.11 “**ski suits**” means garments or sorts of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine) They consist either of—

- (a) a “ski overall”, that is a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and collar, the ski overall may have pockets or foot straps; or
- (b) a “ski ensemble”, that is, a set of garments composed of a two or three piece, put up for retail sale and comprising—

one garment such as an anorak, wind-cheater, wind-jacket or similar articles, closed by a slide fastener (zipper), possibly with a waist-coat in addition and one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib-and-brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour: they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60cm, are to be classified as handkerchiefs (heading No. 61.13) Handkerchiefs of which any size exceeds 60cm are to be classified in heading No. 62.14.

8. Garments which can be identified as either men’s or boys’ garments or as women’s or girls’ garment are to be classified in the headings concerning women’s or girls’ garment.

Garments of this Chapter designed for left-over-right closure at the front shall be regarded as men's or boy's garment, and those designed for right-over-left closure at the front as women's or girls' garment. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

9. Articles of this Chapter may be made of metal thread.

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
62.01	Men's or boys' overcoats, carcoats, 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—				
	6201.1100 Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6201.1200 Of cotton [1998 No. 20.]	55	75	75	75
	6201.1300 Of man-made fibres [1998 No. 20.]	55	75	75	75
	6201.1900 Of other textile materials [1998 No. 20.]	55	75	75	75
	Other—				
	6201.9100 Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6201.9200 Of cotton [1998 No. 20.]	55	75	75	75
	6201.9300 Of man-made fibres [1998 No. 20.]	55	75	75	75
	6201.9900 Of other textile materials [1998 No. 20.]	55	75	75	75
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 [1998 No. 20.]	55	75	75	75
	6202.1200 Of cotton [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6202.1300	Of man-made fibres [1998 No. 20.]	55	75	75	75
	6202.1900	Of other textile materials [1998 No. 20.]	55	75	75	75
		Other—				
	6202.9100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6202.9200	Of cotton [1998 No. 20.]	55	75	75	75
	6202.9300	Of man-made fibres [1998 No. 20.]	55	75	75	75
	6202.9900	Of other textile materials [1998 No. 20.]	55	75	75	75
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib-and-brace overalls, breeches and shorts (other than swim- wear)—				
		Suits—				
	6203.1100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6203.1200	Of synthetic fibre [1998 No. 20.]	55	75	75	75
	6203.1900	Of other textile materials [1998 No. 20.]	55	75	75	75
		Ensembles—				
	6203.2100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6203.2200	Of cotton [1998 No. 20.]	55	75	75	75
	6203.2300	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6203.2900	Of other textile materials [1998 No. 20.]	55	75	75	75
		Jackets and blazers—				
	6203.3100	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6203.3200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6203.3300	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6203.3900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Trousers, bib-and-brace overalls, breeches and shorts—				
	6203.4100	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				
	6203.4200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6203.4300	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6203.4900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
62.04		Women's or girl's 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	55	75	75	75
		[1998 No. 20.]				
	6204.1200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6204.1300	Of synthetic	55	75	75	75
		[1998 No. 20.]				
	6204.1900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Ensembles—				
	6204.2100	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				
	6204.2200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6204.2300	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6204.2900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Jackets and blazers—				
	6204.3100	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				
	6204.3200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6204.3300	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6204.3900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Dresses—				
	6204.4100	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				
	6204.4200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6204.4300	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6204.4400	Of artificial fibres	55	75	75	75
		[1998 No. 20.]				
	6204.4900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Skirts and divided skirts—				
	6204.5100	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				
	6204.5200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6204.5300	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6204.5900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Trousers, bib-and-brace overalls, breeches and shorts—				
	6204.6100	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	6204.6200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6204.6300	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6204.6900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
62.05		Men's or boys' shirts	55	75	75	75
		[1998 No. 20.]				
	6205.1000	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				
	6205.2000	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6205.3000	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6205.9000	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
62.06		Women's or girls' blouses, shirts and shirt-blouses—				
	6206.1000	Of silk or silk waste	55	75	75	75
		[1998 No. 20.]				
	6206.2000	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				
	6206.3000	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6206.4000	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6206.9000	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bath-robos, dressing gowns and similar ar- ticles—				
		Underpants and briefs—				
	6207.1100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6207.1900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
		Nightshirts and pyjamas—				
	6207.2100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6207.2200	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6207.2900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Other—				
	6207.9100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6207.9200	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6207.9900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night- dresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles—				
		Slips and petticoats—				
	6208.1100	Of man-made fibre	55	75	75	75
		[1998 No. 20.]				
	6208.1900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Nightdresses and pyjamas—				
	6208.2100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6208.2200	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6208.2900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Other—				
	6208.9100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6208.9200	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6208.9900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
62.09	Babies', garment and clothing accessories—				
	6209.1000 Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6209.2000 Of cotton [1998 No. 20.]	55	75	75	75
	6209.3000 Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6209.9000 Of other textile materials [1998 No. 20.]	55	75	75	75
62.10	Garments, made up of fabrics of heading Nos. 56.02, 56.03, 59.03, 59.06 or 59.07—				
	6210.1000 Of fabrics of heading No. 56.02 or No. 56.03 [1998 No. 20.]	55	75	75	75
	6210.2000 Other garments of the type described in sub-heading 6202.11 to 6202.19 [1998 No. 20.]	55	75	75	75
	6210.3000 Other garments, of the type described in sub-heading 6202.11 to 6202.19 [1998 No. 20.]	55	75	75	75
	6210.4000 Other men's or boys' garments [1998 No. 20.]	55	75	75	75
	6210.5000 Other women's or girls' garments [1998 No. 20.]	55	75	75	75
62.11	Track suits, ski suits and swimwear; other garments—				
	Swimwear—				
	6211.1100 Men's or boys' [1998 No. 20.]	55	75	75	75
	6211.1200 Women's or girls' [1998 No. 20.]	55	75	75	75
	6211.2000 Ski suits [1998 No. 20.]	55	75	75	75
	Othr garments, men's or boys'—				
	6211.3100 Of wool or fine animal hair [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	6211.3200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6211.3300	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6211.3900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Other garments women's or girls'—				
	6211.4100	Of wool or fine animal hair	55	75	75	75
		[1998 No. 20.]				
	6211.4200	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6211.4300	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6211.4900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
62.12		Brassieres, girdles, corsets, braces, sus- penders, garters and similar articles and parts thereof, whether or not knitted or crocheted—				
	6212.1000	Brassieres	55	75	75	75
		[1998 No. 20.]				
	6212.2000	Girdles and panty-girdles	55	75	75	75
		[1998 No. 20.]				
	6216.3000	Corselettes	55	75	75	75
		[1998 No. 20.]				
	6212.9000	Other	55	75	75	75
		[1998 No. 20.]				
62.13		Handkerchiefs—				
	6213.1000	Of silk or silk waste	55	75	75	75
		[1998 No. 20.]				
	6213.2000	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6213.9000	Of other textile materials	55	75	75	75
		[1998 No. 20.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
62.14		Shawls, scarves, mufflers, mantillas, veils and the like—				
	6214.1000	Of silk or silk waste [1998 No. 20.]	55	75	75	75
	6214.2000	Of wool or fine animal hair [1998 No. 20.]	55	75	75	75
	6214.3000	Of synthetic fibres [1998 No. 20.]	55	75	75	75
	6214.4000	Of artificial fibres [1998 No. 20.]	55	75	75	75
	6214.9000	Of other textile materials	55	75	75	75
62.15		Ties, bow ties and cravats—				
	6215.1000	Of silk or silk waste [1998 No. 20.]	55	75	75	75
	6215.2000	Of man-made fibres [1998 No. 20.]	55	75	75	75
	6215.9000	Of other textile materials	55	75	75	75
62.16	6216.0000	Gloves, mittens and mitts [1998 No. 20.]	55	75	75	75
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 6212—				
	6217.1000	Accessories [1998 No. 20.]	55	75	75	75
	6217.9000	Parts [1998 No. 20.]	55	75	75	75

CHAPTER 63

Other made up textile articles; sets, worn clothing and worn textile articles; rags

Notes

1. Sub Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub Chapter 1 does not cover—
 - (a) goods of Chapters 56 to 62; or
 - (b) worn clothing or other worn articles of heading No. 63.09.

3. Heading No. 63.09 applies only to the following goods—

- (a) articles of textile materials—
- (i) clothing and clothing accessories, and parts thereof;
 - (ii) blankets and travelling rugs;
 - (iii) bed linen, table linen, toilet linen and kitchen linen;
 - (iv) furnishing articles, other than carpets of headings Nos. 57.10 to 57.05 and tapestries of heading No. 58.05;
- (b) footwear and headgear of any material other than asbestos. In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements—
- (i) they must show signs of appreciable wear;
 - (ii) they must be presented in bulk or in bales, sacks or similar packings.

I

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
63.01		Other made up textile articles—				
		Blanket and travelling rugs—				
	6301.1000	Electric blankets [1998 No. 20.]	55	75	75	75
	6301.2000	Blankets (other than electric blankets) and travelling rugs of wool or of fine animal hair [1998 No. 20.]	55	75	75	75
	6301.3000	Blankets (other than electric blankets) and travelling rugs, of cotton [1998 No. 20.]	55	75	75	75
	6301.4000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres [1998 No. 20.]	55	75	75	75
	6301.9000	Other blankets and travelling rugs [1998 No. 20.]	55	75	75	75
63.02		Bed linen, table linen, toilet linen, and kitchen linen—				
	6302.1000	Bed linen, knitted or crocheted [1998 No. 20.]	55	75	75	75
		Other bed linen, printed—				
	6302.2100	Of cotton [1998 No. 20.]	55	75	75	75
	6302.2200	Of man-made fibres [1998 No. 20.]	55	75	75	75

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6302.2900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Other bed linen—	55	75	75	75
	6302.3100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6302.3200	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6302.3900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
	6302.4000	Table linen, knitted or crocheted	55	75	75	75
		[1998 No. 20.]				
		Other table linen—				
	6302.5100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6302.5200	Of flax	55	75	75	75
		[1998 No. 20.]				
	6302.5300	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6302.5900	Other textile materials	55	75	75	75
		[1998 No. 20.]				
	6302.6000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton	55	75	75	75
		[1998 No. 20.]				
		Other—				
	6302.9100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6302.9200	Of flax	55	75	75	75
		[1998 No. 20.]				
	6302.9300	Of man-made fibres	55	75	75	75
		[1998 No. 20.]				
	6302.9900	Other textile materials	55	75	75	75
		[1998 No. 20.]				
63.03		Curtains (including drapes) and interior blinds; curtains or bed valances—				

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
		Knitted or crocheted—				
	6303.1100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6303.1200	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6303.1900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
		Other—				
	6303.9100	Of cotton	55	75	75	75
		[1998 No. 20.]				
	6303.9200	Of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6303.9900	Of other textile materials	55	75	75	75
		[1998 No. 20.]				
63.04		Other furnishing articles, excluding those of heading No. 94.04—				
		Bedspread—				
	6304.1100	Knitted or crocheted	55	75	75	75
		[1998 No. 20.]				
	6304.1900	Other	55	75	75	75
		[1998 No. 20.]				
	6304.9100	Knitted or crocheted	55	75	75	75
		[1998 No. 20.]				
	6304.9200	Not knitted or crocheted, of cotton	55	75	75	75
		[1998 No. 20.]				
	6304.9300	Not knitted or crocheted, of synthetic fibres	55	75	75	75
		[1998 No. 20.]				
	6304.9900	Not knitted or crocheted, of other textile materials	55	75	75	75
		[1998 No. 20.]				
63.05		Sacks and bags, of a kind used for the packing of goods—				
	6305.1000	Of jute or of other textile bast fibres of heading No. 53.03	55	55	50	50
	6305.2200	Of cotton	55	55	50	50

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	6305.3200	25	25	30	30
	6305.3300	25	25	30	30
	6305.3900	25	25	30	30
	6305.9000	25	25	30	30
63.06	Tarpaulins, awnings and sunblinds; tents, sails for boats, sailboards or land- craft, and camping goods—				
	Tarpaulins, awnings and sun-blinds—				
	6306.1100	30	30	35	35
	6306.1200	30	30	35	35
	6306.1900	30	30	35	35
	Tents—				
	6306.2100	30	30	35	35
	6306.2200	30	30	35	35
	6306.2900	30	30	35	35
	Sails—				
	6306.3100	30	30	35	35
	6306.3900	30	30	35	35
	Pneumatic mattresses—				
	6306.4100	30	30	35	35
	6306.4900	30	30	35	35
	Other—				
	6306.9100	30	30	35	35
	6306.9900	30	30	35	35
63.07	Other made up articles, including dress patterns—				
	6307.1000	30	30	35	35
	6307.2000	30	30	35	35
	6307.9000	30	30	35	35

II

Sets

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
63.08	6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, for embroidered tablecloths or serviettes, or similar cloths or serviettes, or similar textile articles, put up in packing for retail sale	40	40	35	35

III

Worn clothing and worn textile articles; rags

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
63.09	6309.0000	Worn clothing and other worn articles	40	40	35	35
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope cables, of textile materials—				
		Sorted—				
	6310.1100	Mutilated	30	30	20	20
	6310.1900	Other	40	40	35	35
	6310.9000	Other	40	40	35	35

SECTION XII

Footwear, headgear, umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith; artificial flowers articles of human hair

CHAPTER 64

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

Notes

1. This Chapter does not cover—
 - (a) disposable foot or shoe coverings of flimsy materials (for example, paper sheeting of plastics) without applied soles; these products are classified according to their constituent materials;

- (b) footwear of textile material without an outer sole glued, sewn or affixed or applied to the upper (section xi);
- (c) worn footwear of heading No. 68.09;
- (d) articles of asbestos (heading No. 68.12);
- (f) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
- (g) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading No. 64.06 the term “**parts**” does not include pegs, boot protectors, eyelets, boot hooks, buckets, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purposes of this Chapter—

- (a) the term “**rubber and plastics**” includes woven fabrics of other textile products with an external layer of rubber or plastic being visible to the naked eye; for the purpose of this provisions no account should be taken of any resulting change of colour; and
- (b) the term “**leather**” refers to the goods of heading Nos. 41.04 to 41.09.

4. Subject to Note 3 to this Chapter—

- (a) the material of the uppers shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Sub-heading Note

1. For the purposes of sub-headings Nos. 6402.1100, 6402.1900, 6403.1100, 6403.1900 and 6404.1100, the expression “**sports footwear**” applies only to—

- (a) footwear which is designed for a sporting activity and has, or has provision for, the attachment of spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Customs Duty Rate</i>			
		1995 1996	1997 1998	1999 2000	2001
64.01	Waterproof footwear with outer soles and uppers of rubber or plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes—				
	6401.1000 Footwear incorporating a protective metal toe-cap	40	40	50	50
	[1999 No. 29.]				

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	Other footwear—				
	6401.9100 Covering the knee [1999 No. 29.]	40	40	50	50
	6401.9200 Covering the ankle but not covering the knee [1999 No. 29.]	40	40	50	50
	6401.9900 Other [1999 No. 29.]	40	40	50	50
64.02	Other footwear with outer soles and up- pers of rubber or plastics—				
	Sports footwear—				
	6402.1200 Ski-boots, cross-country ski-footwear, and snowboard boots [1999 No. 29.]	40	40	50	50
	6402.1900 Other [1999 No. 29.]	40	40	50	50
	6402.2000 Footwear with upper straps or thongs assembled to the sole by means of plugs [1999 No. 29.]	40	40	50	50
	6402.9100 Covering the ankle [1999 No. 29.]	40	40	50	50
	6402.9900 Other [1999 No. 29.]	40	40	50	50
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather—				
	Sport footwear—				
	6403.1200 Ski-boots, cross-country ski footwear, and snowboard boots [1999 No. 29.]	40	40	50	50
	6403.1900 Other [1999 No. 29.]	40	40	50	50
	6403.2000 Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe [1999 No. 29.]	40	40	50	50

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	6403.3000	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap [1999 No. 29.]	40	40	50	50
	6403.4000	Other footwear, incorporating a protective metal toe-cap [1999 No. 29.]	40	40	50	50
		Other footwear with outer soles of leather—				
	6403.5100	Covering the ankle [1999 No. 29.]	40	40	50	50
	6403.5900	Other [1999 No. 29.]	40	40	50	50
		Other footwear—				
	6403.9100	Covering the ankle [1999 No. 29.]	40	40	50	50
	6403.9900	Other [1999 No. 29.]	40	40	50	50
64.04		Footwear with outer soles of rubbers, plastics, leather or composition leather and uppers of textile materials. Footwear with outer soles of rubber, plastics—				
	6404.1100	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like [1999 No. 29.]	40	40	50	50
	6404.1900	Other [1999 No. 29.]	40	40	50	50
	6404.2000	Footwear with outer soles of leather or composition leather [1999 No. 29.]	40	40	50	50
64.05		Other footwear—				
	6405.1000	With uppers of leather or composition leather [1999 No. 29.]	40	40	50	50
	6405.2000	With uppers of textile materials [1999 No. 29.]	40	40	50	50
	6405.9000	Other [1999 No. 29.]	40	40	50	50

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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 [1999 No. 29.]	25	25	45	45
	6406.2000	Outer soles and heels, of rubber or plastics Other—	25	25	45	45
	6406.9100	Of wood [1999 No. 29.]	25	25	45	45
	6406.9900	Of other materials [1999 No. 29.]	25	25	45	45

CHAPTER 65

Headgear and parts thereof

Notes

1. This Chapter does not cover—
 - (a) worn headgear of (heading No. 63.09);
 - (b) asbestos headgear (heading No. 68.12); or
 - (c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading No. 65.02 does not cover hut-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
65.01	6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and man-chons (including slit man-chons), of felt	15	15	20	20
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	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	35	35	30	30
65.04	6504.0000	Hats and other headgear, plaited or made by assembling strips of any materials, whether or not lined or trimmed	35	35	30	30
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 material, whether or not lined or trimmed—				
	6505.1000	Hair-nets	35	35	30	30
	6505.9000	Other	35	35	30	30
65.06		Other headgear, whether or not lined or trimmed—				
	6506.1000	Safety headgear	35	35	30	30
		Other—				
	6506.9100	Of rubber or of plastics	35	35	30	30
	6506.9200	Of furskin	35	35	30	30
	6506.9900	Of other materials	35	35	30	30
65.07	6507.0000	Head-band linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	15	15	20	20

CHAPTER 66

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

Notes

1. This Chapter does not cover—

- (a) measure walking-sticks or the like (heading No. 90.17);
- (b) firearm-sticks, sword-stick, loaded walking-sticks or the like (Chapter 93); or
- (c) goods of Chapter 95 (for example, toy umbrellas, toy-sun umbrellas).

2. Heading No. 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any materials. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)—				
	6606.1000	Garden or similar umbrellas	40	40	35	35
		Other—				
	6601.9100	Having a telescopic shaft	40	40	35	35
	6601.9900	Other	40	40	35	35
66.02	6602.0000	Walking-sticks seat-sticks, whips, riding-crops and the like	45	45	40	40
66.03		Part trimming and accessories of articles of heading No. 66.01 or 66.02—				
	6603.1000	Handles and knobs	25	25	30	30
	6603.2000	Umbrella frames including frames mounted on shafts (sticks)	25	25	30	30
	6603.9000	Other	25	25	30	30

CHAPTER 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers: articles of human hair

Notes

1. This Chapter does not cover—
 - (a) straining cloth of human hair (heading No. 59.11);
 - (b) floral motifs of lace, of embroidery or other textile fabric (section XI);
 - (c) footwear (Chapter 64);
 - (d) headgear or hair-nets (Chapter 65);
 - (e) toys, sports requisites or carnival articles (Chapter 95); or
 - (f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading No. 67.01 does not cover—
 - (a) articles in which feather or down constitute only filling or padding (for example bedding of heading No. 94.04);
 - (b) articles of apparel or clothing accessories in which feather or down constitutes no more than mere trimming or padding; or

- (c) artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 67.02 does not cover—

- (a) articles of glass (Chapter 70); or
 (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
67.01	6701.0000	Skins and other parts of birds with their feather or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scales)	15	15	20	20
67.02		Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit—				
	6702.1000	Of plastics	45	45	40	40
	6702.9000	Of other materials	45	45	40	40
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 ...	45	45	40	40
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials, articles of human hair not elsewhere specified or included—				
		Of synthetic textile materials—				
	6704.1100	Complete wigs	45	45	40	40
	6704.1900	Other	45	45	40	40
	6704.2000	Of human hair	45	45	40	40
	6704.9000	Of other materials	45	45	40	40

SECTION XIII

Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products, glass and glassware

CHAPTER 68

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

Notes

1. This Chapter does not cover—

- (a) goods of Chapter 25;

- (b) coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example paper coated with mica powder or graphite, bituminised or asphalted paper);
- (c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) articles of Chapter 71;
- (e) tools or parts of tools, of Chapter 82;
- (f) lithographic stone of heading No. 84.42;
- (g) electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;
- (h) dental burrs (heading No. 90.18);
- (i) articles of Chapter 91 (for example, clocks and clock cases);
- (j) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings);
- (k) articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) articles of heading No. 96.02, if made of materials specified in note 2 (b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils or No. 96.10 (for example, drawing slates); or
- (m) articles or Chapter 97 (for example, works of art).

2. In heading No. 68.02 the expression: "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartz, flint, dolomite and steatite similarly worked; it does not, however, apply to slate.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
68.01	6801.0000	Setts, curbstone and flagstones, or natural stone (except slate)	20	20	25	25
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 powders, or 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 7cm; artificially coloured granules, chippings and powder. Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface	30	30	35	35

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	6802.2100	Marble, travertine and alabaster	30	30	35	35
	6802.2200	Other calcareous stone	30	30	35	35
	6802.2300	Granite	30	30	35	35
	6802.2900	Other stone	30	30	35	35
		Other—				
	6802.9100	Marble, travertine and alabaster	30	30	35	35
	6802.9200	Other calcareous stone	30	30	35	35
	6802.9300	Granite	30	30	35	35
	6802.9900	Other stone	30	30	35	35
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate	30	30	35	35
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, truing or cutting, hand-sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or arti- ficial abrasives, or of ceramics, with or without parts of other materials—				
	6804.1000	Millstones and grindstones for milling, grinding or pulping	30	30	35	35
		Other millstones, grindstones, grinding wheels and the like—				
	6804.2100	Of agglomerated synthetic or natural diamond	30	30	35	35
	6804.2200	Of other agglomerated abrasives or of ceramics	30	30	35	35
	6804.2300	Of natural stone	30	30	35	35
	6804.3000	Hand-sharpening or polishing stones	30	30	35	35
86.05		Natural or artificial abrasive powder or grain, on a base of textile materials, of paper, of paperboard or of other materi- als, whether or not cut to shape or sewn or otherwise made up—				
	6805.1000	On a base of woven textile fabric only	30	30	35	35
	6805.2000	On a base of paper or paperboard only	30	30	35	35
	6805.3000	On a base of other materials	30	30	35	35

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, formed 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 of Chapter 69—				
	6806.1000	Slag wool, rock wool and similar mineral wools (including inter-mixtures thereof), in bulk, sheets or rolls	30	30	35	35
	6806.2000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter-mixtures thereof)	30	30	35	35
	6806.9000	Other	30	30	35	35
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)—				
	6807.1000	In rolls	30	30	35	35
	6807.9000	Other	30	30	35	35
68.08	6808.0000	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 .	30	30	35	35
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	30	30	35	35
	6809.1900	Other	30	30	35	35
	6809.9000	Other articles	30	30	35	35
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	45	45	40	40
	6810.1900	Other	45	45	40	40

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
68.14	6813.9000	Other	25	25	30	30
		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	25	25	30	30
68.15	6814.9000	Other	25	25	30	30
		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included—				
	6815.1000	Non-electrical articles of graphite or other carbon	40	40	40	40
	6815.2000	Articles of pear	40	40	40	40
	6815.9100	Containing magnesia, dolomite or chromite	40	40	40	40
	6815.9900	Other	40	40	40	40

CHAPTER 69

Ceramic products

Notes

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products other than those classifiable in headings Nos. 69.01 to 69.03.

2. This Chapter does not cover—

- (a) products of heading No. 28.44;
 - (b) articles of heading No. 68.04;
 - (c) articles of Chapter 71 (for example, imitation jewellery);
 - (d) cermets of heading No. 81.13;
 - (e) articles of Chapter 82;
 - (f) electrical insulators (heading No. 85.46) or fittings of insulating materials of heading No. 85.47;
 - (g) artificial teeth (heading No. 90.21);
 - (h) articles of Chapter 91 (for example, clocks and clock cases);
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- (i) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, pre-fabricated buildings);
- (j) articles of Chapter 95 (for example, toys, games and sports requisites);
- (k) articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
- (l) articles of Chapter 97 (for example, works of art).

I

Goods of siliceous fossil metals or of similar siliceous earths, and refractory goods

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
59.01	6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	25	25	30	30
59.02		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, CaO or Cr ₂ O ₃ ...	5	5	10	10
	6902.9100	Metallurgical refractory bricks	5	5	10	10
	6902.9900	Other	5	5	10	10
59.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, scrupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil metals or of similar siliceous earths—				
	6903.1000	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	15	15	20	20
	6903.2000	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	15	15	20	20
	6903.9000	Other	15	15	20	20

II

Other ceramic products

59.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like—				
	6904.1000	Building bricks	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	6904.9000	Other	15	15	20	20
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods—				
	6905.1000	Roofing tiles	40	40	35	35
	6905.9000	Other	40	40	35	35
69.06	6906.0000	Ceramic pipes, conduits, guttering and pipe fittings	40	40	35	35
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 7cm	40	40	35	35
	6097.9000	Other	40	40	35	35
69.08		Glazed ceramic flags and paving, hearth 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 7cm	40	40	35	35
	6908.9000	Other	40	40	35	35
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubes 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	10	10	15	15
	6909.1200	Articles having a hardness equivalent to 9 or more on the Mohs scale	10	10	15	15
	6909.1900	Other	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	6909.9000	Other	10	10	15	15
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures—				
	6910.1000	Other porcelain or china	50	50	50	50
	6910.9000	Other	50	50	50	50
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china—				
	6911.1000	Tableware and kitchenware	50	50	50	50
	6911.9000	Other	50	50	50	50
69.12	6912.0000	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	50	50	50	50
69.13		Statuettes and other ornamental ceramic articles—				
	6913.1000	Of porcelain or china	50	50	50	50
	6913.9000	Other	50	50	50	50
69.14		Other ceramic articles—				
	6914.1000	Of porcelain or china	50	50	50	50
	6914.9000	Other	50	50	50	50

CHAPTER 70

Glass and glassware

Notes

1. This Chapter does not cover—

- (a) goods of heading No. 32.07 (for example vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) articles of Chapter 71 (for example, imitation jewellery);
 - (c) optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating materials (heading No. 85.47);
 - (d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
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- (e) lamps or lighting fittings, illuminated signs, illuminated name-plates or the like having a permanently fixed light source, or parts thereof of heading No. 94.05;
 - (f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings No. 70.03, 70.04 and 70.05—
- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression “**absorbent, reflecting or non-reflecting layer**” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency, or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading No. 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 70.19, the expression “**glass wool**” means—
- (a) mineral wools with a silica (SiO₂) content not less than 60% by weight;
 - (b) mineral wools with a silica (SiO₂) content less than 60% by weight; oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.06.

5. Throughout the nomenclature, the expression “glass” includes fused quartz and other fused silica.

Sub-heading Note

1. For the purposes of sub-headings Nos. 7013.2100, 7013.3100 and 7013.9100, the expression “**lead crystal**” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
70.01	7001.0000	Cullet and other waste and scrap of glass; glass in the mass	10	10	15	15
70.02		Glass in balls (other than microspheres of heading No. 70.18) rods or tubes unworked—				
	7002.1000	Balls	20	20	25	25
	7002.2000	Rods	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
		Tubes—				
	7002.3100	Of fused quartz or other fused silica	20	20	25	25
	7002.3200	Of other glass having a linear co-efficient of expansion not exceeding 5x10 per kelvin within a temperature range of 0 °C to 300 °C	20	20	25	25
	7002.3900	Other	20	20	25	25
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer—				
		Non-wired sheets—				
	7003.1200	Coloured throughout the mass (body tinted), opacified, flash or having an absorbent reflecting or non-reflecting layer ..	30	30	35	35
	7003.1900	Other	30	30	35	35
	7003.2000	Wired sheets	30	30	35	35
	7003.3000	Profiles	30	30	35	35
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer—				
	7004.2000	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	30	30	35	35
	7004.9000	Other glass	30	30	35	35
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent reflecting or non reflecting layer, but not otherwise worked—				
	7005.1000	Non-wired glass, having an absorbent or reflecting or non-reflecting layer	30	30	35	35
		Other non-wired glass				
	7005.2100	Coloured throughout the mass (body tinted) opacified, flashed or merely surface ground	30	30	35	35
	7005.2900	Other	30	30	35	35
	7005.3000	Wired glass	30	30	35	35

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
70.06	7006.0000	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved drilled, enamelled or otherwise worked, but not framed or fitted with other materials	30	30	35	35
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, spacecraft or vessels	30	30	35	35
	7007.1900	Other	30	30	35	35
		Laminated safety glass—				
	7007.2100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	30	30	35	35
	7007.2900	Other	30	30	35	35
70.08	7008.8000	Multiple-walked insulating units of glass ..	30	30	35	35
70.09		Glass mirrors, whether or not framed, including rear-view mirrors—				
	7009.1000	Rear-view mirrors for vehicles	45	45	40	40
		Other—				
	7009.9100	Unframed	45	45	40	40
	7009.9200	Framed	45	45	40	40
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass—				
	7010.1000	Ampoules	25	25	30	30
	7010.2000	Stoppers, lids and other closures	25	25	30	30
		Other, of a capacity—				
	7010.9100	Exceeding 1 litre	25	25	30	30
	7010.9200	Exceeding 0.33 litres but not exceeding 1 litre	25	25	30	30
	7010.9300	Exceeding 0.15 litres but not exceeding 0.33 litre	25	25	30	30

Heading No.	H.S. Code		Customs Duty Rate ^e			
			1995 1996	1997 1998	1999 2000	2001
	7010.9400	Not exceeding 0.15 litres	25	25	30	30
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 [1998 No. 20.]	50	40	40	40
	7011.2000	For cathode-ray tubes	20	20	25	25
	7011.9000	Other	50	50	50	50
70.12	7012.0000	Glass inners for vacuum flasks or for other vacuum vessels	15	15	20	20
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 glass-ceramics—	45	45	40	40
	7013.2100	Of lead crystal	45	45	40	40
	7013.3200	Of glass having a linear co-efficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	45	45	40	40
	7013.3900	Other Other glassware—	45	45	40	40
	7013.9100	Of lead crystal	45	45	40	40
	7013.9900	Other	45	45	40	40
70.14	7014.0000	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked	20	20	25	25
70.15		Clock or watch glasses and similar glasses, glasses for un-corrective, corrective, spectacles, curved, bent, hollowed or the like, not optically worked; hallow glass spheres and their segments, for the manufacture of such glasses—				
	7015.1000	Glass for corrective spectacles	20	20	25	25
	7015.9000	Other	20	20	25	25

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
70.16					
		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, or a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing for mosaic 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			
		20	20	25	25
	7016.9000				
		Other			
		20	20	25	25
70.17					
		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated—			
	7017.1000				
		Of fused quartz or other fused silica			
		20	20	25	25
	7017.2000				
		Of other glass having a linear co-efficient of expansion not exceeding 5×10^{-6} per Kelvin within temperature range of 0 °C to 300 °C			
		20	20	25	25
	7017.9000				
		Other			
		20	20	25	25
70.18					
		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass micro-spheres not exceeding 1mm in diameter—			
	7018.1000				
		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares			
		55	55	50	50
	7018.2000				
		Glass micro-spheres not exceeding 1mm in diameter			
		55	55	50	50
	7018.9000				
		Other			
		55	55	50	50
70.19					
		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)—			

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Slivers, rovings, yarn and chopped strands—			
	7019.1100				
		Chopped strands, of a length of not more than 50mm			
		15	15	20	20
	7019.1200				
		Rovings			
		15	15	20	20
	7019.1900				
		Other			
		15	15	20	20
		Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products—			
	7019.3100				
		Mats			
		15	15	20	20
	7019.3200				
		Thin sheets (voiles)			
		15	15	20	20
	7019.3900				
		Other			
		15	15	20	20
	7019.4000				
		Woven fabrics of roving			
		15	15	20	20
		Other woven fabrics—			
	7019.5100				
		Of a width not exceeding 30cm			
		15	15	20	20
	7019.5200				
		Of a width exceeding 30cm, plain weave, weighing less than 250g/m ² , of filaments measuring per single yarn not more than 136 tex			
		15	15	20	20
	7019.5900				
		Other			
		15	15	20	20
	7019.9000				
		Other			
		15	15	20	20
70.20	7020.0000				
		Other articles of glass			
		40	40	35	35

SECTION XIV

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

CHAPTER 71

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

Notes

1. Subject to Note 1 (a) to section VI and except as provided below, all articles consisting wholly or partly—

- (a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or

(b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (a) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover—

- (a) amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
- (b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) goods of Chapter 32 (for example, lustres);
- (d) supported catalyst (heading No. 38.15);
- (e) articles of heading No. 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
- (f) articles of heading No. 43.03 or 43.04;
- (g) goods of section XI (textiles and textile articles);
- (h) footwear, headgear or other articles of Chapter 64 or 65;
- (i) umbrellas, walking-sticks or other articles of Chapter 66;
- (j) abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stone (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof of section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic, reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
- (k) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (l) arms or parts thereof (Chapter 93);
- (m) articles covered by Note 2 to Chapter 95;
- (n) articles classified in Chapter 96 by virtue of Note 4 of that Chapter;
- (o) original sculptures or statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06) other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression "**precious metal**" means silver, gold and platinum.

(b) The expression "**platinum**" means platinum, iridium, osmium, palladium, chodium and ruthenium.

(c) The expression "**precious or semi-precious stones**" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purpose of this Chapter, any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2% by weight, of the alloy.

Alloys of precious metal are to be classified according to the following rules—

- (a) an alloy containing 2% or more, by weight of platinum is to be treated as an alloy of platinum;
- (b) an alloy containing 2% or more, by weight of gold but no platinum or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
- (c) other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the nomenclature the expression “**metal clad with precious metal**” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (a) to section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of the nomenclature.

9. For the purposes of heading No. 71.13, the expression “**articles of jewellery**” means—

- (a) any small object of personal adornment (gem-set or not) (for example, rings bracelets, necklaces, brooches, ear-rings watch-chains, fobbs pendants, tie-ins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chains, purses, cachou boxes).

10. For the purposes of heading No. 71.14, the expression “articles of goldsmiths” or silver-smiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers requisites and other articles of household, office or religious use.

11. For the purposes of heading No. 71.17 the expression “**imitation jewellery**” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like or hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stone (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Sub-heading Notes

1. For the purposes of sub-headings Nos. 7106.1000, 7108.1100, 7110.2100, 7110.2100, 7110.3100 and 7110.4100 the expressions “**powder**” and “**in powder form**” mean 7110.1100 products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.

2. Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of sub-headings Nos. 7110.1100 and 7110.1900, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the sub-headings of heading No. 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

I

Natural or cultured pearls and precious or semi-precious stones

<i>Heading No.</i>	<i>H.S. Code</i>		<i>Customs Duty Rate</i>			
			1995 1996	1997 1998	1999 2000	2001
71.01		Pearls, natural, or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport—				
	7101.1000	Natural pearls	70	70	65	65
		Cultured pearls—				
	7101.2100	Unworked	70	70	65	65
	7101.2200	Worked	70	70	65	65
71.02		Diamonds, whether or not worked, but not mounted or set—				
	7102.1000	Unsorted	70	70	65	65
		Industrial—				
	7102.2100	Unworked or simply-sawn, cleaved or bruted	70	70	65	65
	7102.2900	Other	70	70	65	65
		Non-industrial—				
	7102.3100	Unworked or simply-sawn, cleaved or bruted	70	70	65	65
	7102.3900	Other	70	70	65	65
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, simply sewn or roughly shaped	70	70	65	65
		Otherwise worked—				
	7103.9100	Rubies, sapphires and emeralds	70	70	65	65
	7103.9900	Other	70	70	65	65

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked, graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport—			
	7104.1000	45	45	40	40
	7104.2000	45	45	40	40
	7104.9000	45	45	40	40
71.05		Dust and powder of natural or synthetic precious or semi-precious stones—			
	7105.1000	45	45	40	40
	7105.9000	45	45	40	40

II

Precious metals and metals clad with precious metal

71.06		Silver (including silver-plated with gold or platinum), un-wrought or in semi-manufactured, forms or in powder form—			
	7106.1000	70	70	65	65
		Other—			
	7106.9100	70	70	65	65
	7106.9200	70	70	65	65
71.07	7107.0000	70	70	65	65
71.08		Gold (including gold-plated with platinum) unwrought or in semi-manufactured forms, or in powder form—			
		Non-monetary—			
	7108.1100	70	70	65	65
	7108.1200	70	70	65	65
	7108.1300	70	70	65	65
	7108.2000	70	70	65	65

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
71.09	7109.0000	Base metals or silver, clad with gold not further worked than semi-manufactured	70	70	65	65
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form—				
		Platinum—				
	7110.1100	Unwrought or in powder form	70	70	65	65
	7110.1900	Other	70	70	65	65
		Palladium—				
	7110.2100	Unwrought or in powder form	70	70	65	65
	7110.2900	Other	70	70	65	65
		Rhodium—				
	7110.3100	Unwrought or in powder form	70	70	65	65
	7110.3900	Other	70	70	65	65
		Iridium, osmium and ruthenium—				
	7110.4100	Unwrought or in powder form	70	70	65	65
	7110.4900	Other	70	70	65	65
71.11	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	70	70	65	65
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compound of a kind used principally for the recovery of precious metal—				
	7112.1000	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	70	70	65	65
	7112.2000	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	70	70	65	65
	7112.9000	Other	70	70	65	65

III

Jewellery, goldsmiths' and silversmiths' wares and other articles

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	70	70	65	65
	7113.1900	Of other precious metal, whether or not plated or clad with precious metal	70	70	65	65
	7113.2000	Of base metal clad with precious metal ...	70	70	65	65
71.14		Articles of goldsmith' 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	70	70	65	65
	7114.1900	Of other precious metal, whether or not plated or clad with precious metal	70	70	65	65
	7114.2000	Of base metal clad with precious metal ...	70	70	65	65
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	70	70	65	65
	7115.9000	Other	70	70	65	65
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)—				
	7116.1000	Of natural or cultured pearls	70	70	65	65
	7116.2000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	70	70	65	65
71.17		Imitation jewellery— Of base metal, whether or not plated with precious metal—				
	7117.1100	Cuff-links and studs	70	70	65	65

Heading No.	H.S. Code	Customs Duty Rate				
		1995 1996	1997 1998	1999 2000	2001	
	7117.1900	Other	70	70	65	65
	7117.9000	Other	70	70	65	65
71.18		Coin—				
	7118.1000	Coin (other than gold coin) not being legal tender	70	70	65	65
	7118.9000	Other	70	70	65	65

SECTION XV

Base metals and articles of base metal

Notes

1. This section does not cover—

- (a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 32.13, or 32.15);
- (b) ferro-cerium or other pyrophoric alloys (heading No. 36.06);
- (c) headgear or parts thereof of heading No. 65.06 or 65.07;
- (d) umbrella frames or other articles of heading No. 66.03;
- (e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal imitation jewellery);
- (f) articles of section XVI (machinery, mechanical appliances and electrical goods);
- (g) assembled railway or tramway tracks (heading No. 86.08) or other articles of section XVII (vehicles, ships and boats, aircraft);
- (h) instruments or apparatus of section XVIII, including clock or watch springs;
- (i) lead shot prepared for ammunition (heading No. 93.06) or other articles of section XIX (arms and ammunition);
- (j) articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (k) articles of Chapter 95 (for example, toys, games, sports requisites),
- (l) hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (m) articles of Chapter 97 (for example, works of art).

2. Throughout the nomenclature, the expression “**parts of general use**” means—

- (a) articles of headings Nos. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

- (b) springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and
- (c) articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapter 73 to 76 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the nomenclature, the expression “**base metals**” means: iron and steel, copper, nickel, aluminum, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the nomenclature, the term “**cermets**” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74)—

- (a) an alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metal;
- (b) an alloy composed of base metals of this section and of elements not falling within this section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present;
- (c) in this section the term “alloys” includes sintered mixtures of metal powder, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles.

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretation Rules) containing two or more base metals, are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose—

- (a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) an alloy is regarded as being entirely composed of that metal as an alloy of which by virtue of Note 5, is classified; and
- (c) a cermet of heading No. 81.31 is regarded as a single base metal.

8. In this section, the following expressions have the meanings hereby assigned to them—

- (a) **waste and scrap,**

metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breaking, cutting-up, wear or other reason;

(b) **powers,**

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

CHAPTER 72

Iron and steel

Notes

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the nomenclature, the following expressions have the meanings hereby assigned to them—

(a) **pig iron,**

iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits—

not more than 10% of chromium,

not more than 6% of manganese,

not more than 3% of phosphorus,

not more than 8% of silicon,

at total of not more than 10% of other element;

(b) **spiegeleisen,**

iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification as (a) above;

(c) **ferro-alloys,**

alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following—

more than 10% of chromium,

more than 30% of manganese,

more than 3% of phosphorus,

more than 8% of silicon,

a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper;

(d) **steel,**

ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon;

(e) **stainless steel,**

alloy steels containing, by weight 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements;

(f) other alloy steel,

steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown—

0.3% or more of aluminum;

0.0008% or more of boron;

0.3% or more of cobalt;

0.4% or more of copper;

0.4% or more of lead;

1.65% or more of manganese;

0.08% or more of molybdenum;

0.3% or more of nickel;

0.06% or more of niobium;

0.6% or more of silicon;

0.05% or more of titanium;

0.3% or more of tungsten (wolfram);

0.1% or more of vanadium;

0.05% or more of zirconium;

0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately;

(g) remelting scrap ingots of iron or steel,

products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys;

(h) granules,

products of which less than 90% by weight passes through a sieve with a mesh aperture of 1mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5mm;

(i) semi-finished products,

continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subject to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils;

(j) flat-rolled products,

rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (i) above in form of—

(i) coils of successively superimposed layers; or

(ii) straight lengths, which if of a thickness less than 4.75mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75mm or more are of a width which exceeds 150mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600mm or more, provided that they do not assume the character of articles or products of other headings.

(k) bars and rods, hot-rolled, in irregularly wound coils,

hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. (Including “flattened circles” and “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);

(l) other bars and rods,

products which do not conform to any of the definitions at (i), (j), (k), or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) These products may—

- (i) have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- (ii) be twisted after rolling.

(m) angles, shape and sections,

products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (j), (k), (l), or (w) above or to the definition of wire. Chapter 72 does not include products of heading No. 73.01 or 73.02;

(n) wire,

cold-formed products in coils of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products;

(o) hollow drill bars and rods,

hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15mm but does not exceed 52mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Sub-heading Notes

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

(a) **alloy pig iron,**

pig iron containing, by weight, one or more of the following elements in the specified proportions—

more than 0.2% of chromium;

more than 0.3% of copper;

more than 0.3% of nickel;

more than 0.1% of any of the following elements: aluminum, molybdenum, titanium, tungsten (wolfram), vanadium;

(b) **non-alloy free-cutting steel,**

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

0.08% or more of sulphur;

0.1% or more of lead;

more than 0.05% of selenium;

more than 0.01% of tellurium;

more than 0.05% of bismuth;

(c) **silicon-electrical steel,**

alloy steels containing by weight at least 0.06% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminum but no other element in a proportion that would give the steel the characteristics of another alloy steel;

(d) **high speed steel,**

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

(e) **silico-manganese steel,**

alloy steels containing by weight not more than 0.7% of carbon—

0.5% or more but not more than 1.9% manganese; and

0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the sub-headings of heading No. 72.02 the following rule should be observed—

a ferro-alloy is considered as binary and classified under the relevant sub-heading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in this Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage. For the application of this rule the unspecified "other elements" referred to in this Chapter Note 1 (c) must each exceed 10% by weight.

I

Primary materials; products in granular or powder form

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
72.01		Pig iron and spiegeleisen in pigs, block or other primary forms—				
	7201.1000	Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5	5	10	10
	7201.2000	Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5	5	10	10
	7201.5000	Alloy pig iron; spiegeleisen	5	5	10	10
72.02		Ferro-alloys—				
		Ferro-manganese—				
	7202.1100	Containing by weight more than 2% of carbon	5	5	10	10
	7202.1900	Containing by weight more than 2% of carbon	5	5	10	10
	7202.1900	Other	5	5	10	10
		Ferro-silicon—				
	7202.2100	Containing by weight more than 55% of silicon	5	5	10	10
	7202.2900	Other	5	5	10	10
	7202.3000	Ferro-silico-manganese	5	5	10	10
		Ferro-chromium—				
	7202.4100	Containing by weight more than 4% of carbon	5	5	10	10
	7202.4900	Other	5	5	10	10
	7202.5000	Ferro-silico-chromium	5	5	10	10
	7202.6000	Ferro-nickel	5	5	10	10
	7202.7000	Ferro-molybdenum	5	5	10	10
	7202.8000	Ferro-tungsten and ferro-silico-titanium ...	5	5	10	10
		Other—				
	7202.9100	Ferro-titanium and ferro-silico-titanium	5	5	10	10
	7202.9200	Ferro-vanadium	5	5	10	10
	7202.9300	Ferro-niobium	5	5	10	10
	7202.9900	Other	5	5	10	10

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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 iron ore	5	5	10	10
	7203.9000	Other	5	5	10	10
72.04		Ferrous waste and scrap; remelting scraps in ingots of iron or steel—				
	7204.1000	Waste and scrap of cast iron	5	5	10	10
		Waste and scrap of alloy steel—				
	7204.2100	Of stainless steel	5	5	10	10
	7204.2900	Other	5	5	10	10
	7204.3000	Waste and scrap of tinned iron or steel	5	5	10	10
		Other waste and scrap—				
	7204.4100	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5	5	10	10
	7204.4900	Other	5	5	10	10
	7204.5000	Remelting scrap ingots	5	5	10	10
72.05		Granules and powders of pig iron, spiegleisen, iron or steel—				
	7205.1000	Granules	5	5	10	10
		Powder—				
	7205.2100	Of alloy steel	5	5	10	10
	7205.2900	Other	5	5	10	10

II

Iron and non-alloy steel

72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03)—				
	7206.1000	Ingots	10	10	15	15
	7206.9000	Other	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
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	10	10	15	15
	7207.1200	Other of rectangular (other than square) cross-section	10	10	15	15
	7207.1900	Other	10	10	15	15
	7207.2000	Containing by weight 0.25% or more of carbon	10	10	15	15
72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated—				
	7208.1000	In coils, not further worked than hot-rolled, with patterns in relief	10	10	15	15
		Other, in coils, not further worked than hot-rolled, pickled—				
	7208.2500	Of a thickness of 4.75mm or more	10	10	15	15
	7208.2600	Of a thickness of 3mm or more but less than 4.75mm	10	10	15	15
	7208.2700	Of a thickness of less than 3mm	10	10	15	15
		Other, in coils, not further worked than hot-rolled—				
	7208.3600	Of a thickness exceeding 10mm	10	10	15	15
	7208.3700	Of a thickness of 4.75mm or more but not exceeding 10mm	10	10	15	15
	7208.3800	Of a thickness of 3mm or more but less than 4.75mm	10	10	15	15
	7208.3900	Of a thickness of less than 3mm	10	10	15	15
	7208.4000	Not in coils, not further worked than hot-rolled, with patterns in relief	10	10	15	15
		Other, not in coils, not further worked than hot-rolled—				
	7208.5100	Of a thickness exceeding 10mm	10	10	15	15
	7208.5200	Of a thickness of 4.75mm or more but not exceeding 10mm	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
72.09	7208.5300	Of a thickness of 3mm or more but less than 4.75mm	10	10	15	15
	7208.9000	Other	10	10	15	15
		Flat-rolled products of iron of non-alloy steel, of a width of 600mm or more, cold-rolled (cold-reduced), not clad, plated or coated—				
		In coils, not further worked than cold-rolled (cold-reduced)—				
	7209.1500	Of a thickness of 3mm or more	10	10	15	15
	7209.1600	Of a thickness exceeding 1mm but less than 3mm	10	10	15	15
	7209.1700	Of a thickness of 0.5mm or more but less than 3mm	10	10	15	15
	7209.1800	Of a thickness of less than 0.5mm	10	10	10	10
		[1999 No. 29.]				
		Not in coils, not further worked than cold-rolled (cold-reduced)—				
72.10	7209.2500	Of a thickness of 3mm or more	10	10	15	15
	7209.2600	Of a thickness exceeding 1mm but not less than 3mm	10	10	15	15
	7209.2700	Of a thickness of 0.5mm or more but not exceeding 1mm	10	10	15	15
	7209.2800	Of a thickness of less than 0.5mm	10	10	15	15
	7209.9000	Other	10	10	15	15
		Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, clad, plated or coated—				
		Plated or coated with tin—				
	7210.1100	Of a thickness 0.5mm or more	15	15	20	20
	7210.1200	Of a thickness of less than 0.5mm	15	15	20	20
	7210.2000	Plated or coated with lead, including ten-plate	15	15	20	20
7210.3000	Electrolytically plated or coated with zinc	15	15	20	20	
	Otherwise plated or coated with zinc—					
7210.4100	Corrugated	45	45	40	40	

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	7210.4900	Other	15	15	25	25
		[1999 No. 29.]				
	7210.5000	Plated or coated with chromium oxides or with chromium and chromium oxides ...	15	15	20	20
	7210.6100	Plated or coated with aluminum zinc al- loys	15	15	20	20
	7210.6900	Other	15	15	20	20
	7210.7000	Painted, varnished or coated with plastics .. [1996 No. 13. 1999 No. 29.]	5	5	20	20
	7210.9000	Other	15	15	20	20
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600mm, not clad, plated or coated— Not further worked than hot-rolled—				
	7211.1300	Rolled on four faces or in a closed box pass, or a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	10	10	15	15
	7211.1400	Other, of a thickness of 4.75mm or more ..	10	10	15	15
	7211.1900	Other	10	10	15	15
		Not further worked than cold-rolled (cold-reduced)—				
	7211.2300	Containing by weight less than 0.25 per cent of carbon	10	10	15	15
	7211.2900	Other	10	10	15	15
	7211.9000	Other	10	10	15	15
72.12		Flat-rolled products of iron or non-alloy steel, of a width or less than 600mm, clad, plated or coated—				
	7212.1000	Plated or coated with tin	15	15	20	20
	7212.2000	Electrolytically plated or coated with zinc	15	15	20	20
	7212.3000	Otherwise plated or coated with zinc	15	15	20	20
	7212.4000	Painted, varnished or coated with plastic .. [1996 No. 13. 1999 No. 29.]	15	15	10	10
	7212.5000	Otherwise plated or coated	15	15	10	10
		[1996 No. 13. 1999 No. 29.]				

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	7212.6000	Clad	15	15	10	10
		[1996 No. 13. 1999 No. 29.]				
72.13		Bars and rods, hot-rolled, in irregularly wound coils, or iron or non-alloy steel—				
	7213.1000	Containing indentations, ribs, grooves or other deformations, produced during the rolling process	20	20	25	25
	7213.2000	Of other free-cutting steel	20	20	25	25
		Other—				
	7213.9100	Of circular cross-section measuring less than 14mm in diameter	20	20	25	25
	7213.9900	Other	20	20	25	25
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	20	20	25	25
	7214.2000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	20	20	25	25
	7214.3000	Of other free-cutting steel	20	20	25	25
		Other—				
	7214.9100	Of rectangular (other than square) cross-section	20	20	25	25
	7214.9900	Other	20	20	25	25
72.15		Other bars and rods of iron of non-alloy steel—				
	7215.1000	Of free-cutting steel, not further worked than cold-formed or cold-finished	20	20	25	25
	7215.5000	Other, not further worked than cold-formed or cold-finished	20	20	25	25
	7215.9000	Other	20	20	25	25
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 80mm	20	20	25	25

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	7216.2100	L section	20	20	25	25
	7216.2200	T sections	20	20	25	25
		U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80mm or more—				
	7216.3100	U sections	20	20	25	25
	7216.3200	I sections	20	20	25	25
	7216.3300	H sections	20	20	25	25
	7216.4000	L or T sections, not further worked than hot-rolled, hot-drawn, or extruded, of a height of 80mm or more	20	20	25	25
	7216.5000	Other angles, shapes and sections, not further worked than hot-drawn or extruded	20	20	25	25
		Angles, shapes and sections, not further worked than cold-formed or cold-finished—				
	7216.6100	Obtained from flat-rolled products	20	20	25	25
	7216.6900	Other	20	20	25	25
		Other—				
	7216.9100	Cold-formed or cold-finished from flat-rolled products	20	20	25	25
	7216.9900	Other	20	20	25	25
72.17		Wire of iron or non-alloy steel. Containing by weight less than 0.25% of carbon—				
	7217.1000	Not plated or coated, whether or not polished	15	15	20	20
	7217.2000	Plated or coated with zinc	20	20	25	25
	7217.3000	Plated or coated with other base metals	20	20	25	25
	7217.9000	Other	20	20	25	25

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	10	10	15	15

Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
	Other—				
	7218.9100	10	10	15	15
	7218.9900	10	10	15	15
72.19	Flat-rolled products of stainless steel, of a width of 600mm or more—				
	Not further worked than hot-rolled, in coils—				
	7219.1100	10	10	15	15
	7219.1200	10	10	15	15
	7219.1300	10	10	15	15
	7219.1400	10	10	15	15
	Not further worked than hot-rolled, not in coils—				
	7219.2100	10	10	15	15
	7219.2200	10	10	15	15
	7219.2300	10	10	15	15
	7219.2400	10	10	15	15
	Not further worked than cold-rolled (cold-reduced)—				
	7219.3100	10	10	15	15
	7219.3200	10	10	15	15
	7219.3300	10	10	15	15
	7219.3400	10	10	15	15
	7219.3500	10	10	15	15
	7219.9000	10	10	15	15
72.20	Flat-rolled products of stainless steel, of a width of less than 600mm—				
	Not further worked than hot-rolled—				
	7220.1100	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	7220.1200	Of a thickness of less than 4.75mm	10	10	15	15
	7220.2000	Not further worked than cold-rolled (cold-reduced)	10	10	15	15
	7220.9000	Other	10	10	15	15
72.21	7221.0000	Bars and rods, hot-rolled, in irregularly wound coils of stainless steel	10	10	15	15
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel—				
		Bars and rods, not further worked than hot-rolled, hot-drawn or extruded—				
	7222.1100	Of circular cross section	10	10	15	15
	7222.1900	Other	10	10	15	15
	7222.2000	Bars and rods, not further worked than cold-formed or cold-finished	10	10	15	15
	7222.3000	Other bars and rods	10	10	15	15
	7222.4000	Angles, shapes and sections	10	10	15	15
72.23	7223.0000	Wire of stainless steel	10	10	15	15
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel—				

IV

Other alloy steel, hollow drill bars and rods, of alloy or non-alloy steel

	7224.1000	Ingots and other primary forms	10	10	15	15
	7224.9000	Other	10	10	15	15
72.25		Flat-rolled products of other alloy steel, of a width of 600mm or more—				
		Of silicon-electrical steel—				
	7225.1100	Grain oriented	10	10	15	15
	7225.1900	Other	10	10	15	15
	7225.2000	Of high speed steel	10	10	15	15
	7225.3000	Other, not further worked than hot-rolled, in coils	10	10	15	15
	7225.4000	Other, not further worked than hot-rolled, not in coils	10	10	15	15

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	7225.5000	Other, not further worked than cold-rolled (cold-reduced)	10	10	15	15
		Other—				
	7225.9100	Electrolytically, plated or coated with zinc	10	10	15	15
	7225.9200	Otherwise plated or coated with zinc	10	10	15	15
	7225.9900	Other	10	10	15	15
72.26		Flat-rolled products of other alloy steel, of a width of less than 600mm—				
		Of silicon-electron steel—				
	7226.1100	Grain oriented	10	10	15	15
	7226.1900	Other	10	10	15	15
	7226.2000	Of high speed steel	10	10	15	15
		Other—				
	7226.9100	Not further worked than hot-rolled	10	10	15	15
	7226.9200	Not further worked than cold-rolled (cold-reduced)	10	10	15	15
	7226.9300	Electrolytically plated or coated with zinc	10	10	15	15
	7226.9900	Other	10	10	15	15
72.27		Bars and rods, hot-rolled in irregularly wound coils, of other alloy steel—				
	7227.1000	Of high speed steel	15	15	20	20
	7227.2000	Of silicon-manganese steel	15	15	20	20
	7227.9000	Other	15	15	20	20
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloyed steel; hollow drill bars and rods, of alloy or non-alloy steel—				
	7228.1000	Bars and rods, of high-speed steel	15	15	20	20
	7228.2000	Bars and rods, of silicon-manganese steel	15	15	20	20
	7228.3000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	15	15	20	20
	7228.4000	Other bars and rods, not further worked than forged	15	15	20	20

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	7228.5000	Other bars and rods, not further worked than cold-formed or cold-finished	15	15	20	20
	7228.6000	Other bars and rods	15	15	20	20
	7228.7000	Angles, shapes and sections	15	15	20	20
	7228.8000	Hollow drill bars and rods	15	15	20	20
72.29		Wire of other alloy steel—				
	7229.1000	Of high speed steel	15	15	20	20
	7229.2000	Of silicon-manganese steel	15	15	20	20
	7229.9000	Other	15	15	20	20

CHAPTER 73

Articles of iron or steel

Notes

1. In this Chapter the expression “**cast iron**” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
2. In this Chapter the word “**wire**” means hot or cold-formed products of any cross sectional shape, of which no cross-sectional dimension exceeds 16mm.

Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
73.01		Sheet piling of iron steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel—				
	7301.1000	Sheet piling	20	20	25	25
	7301.2000	Angles, shapes and sections	20	20	25	25
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), rails, clips, bed-plates, ties and other material specialised for jointing or fixing rails—				
	7302.1000	Rails	10	10	15	15

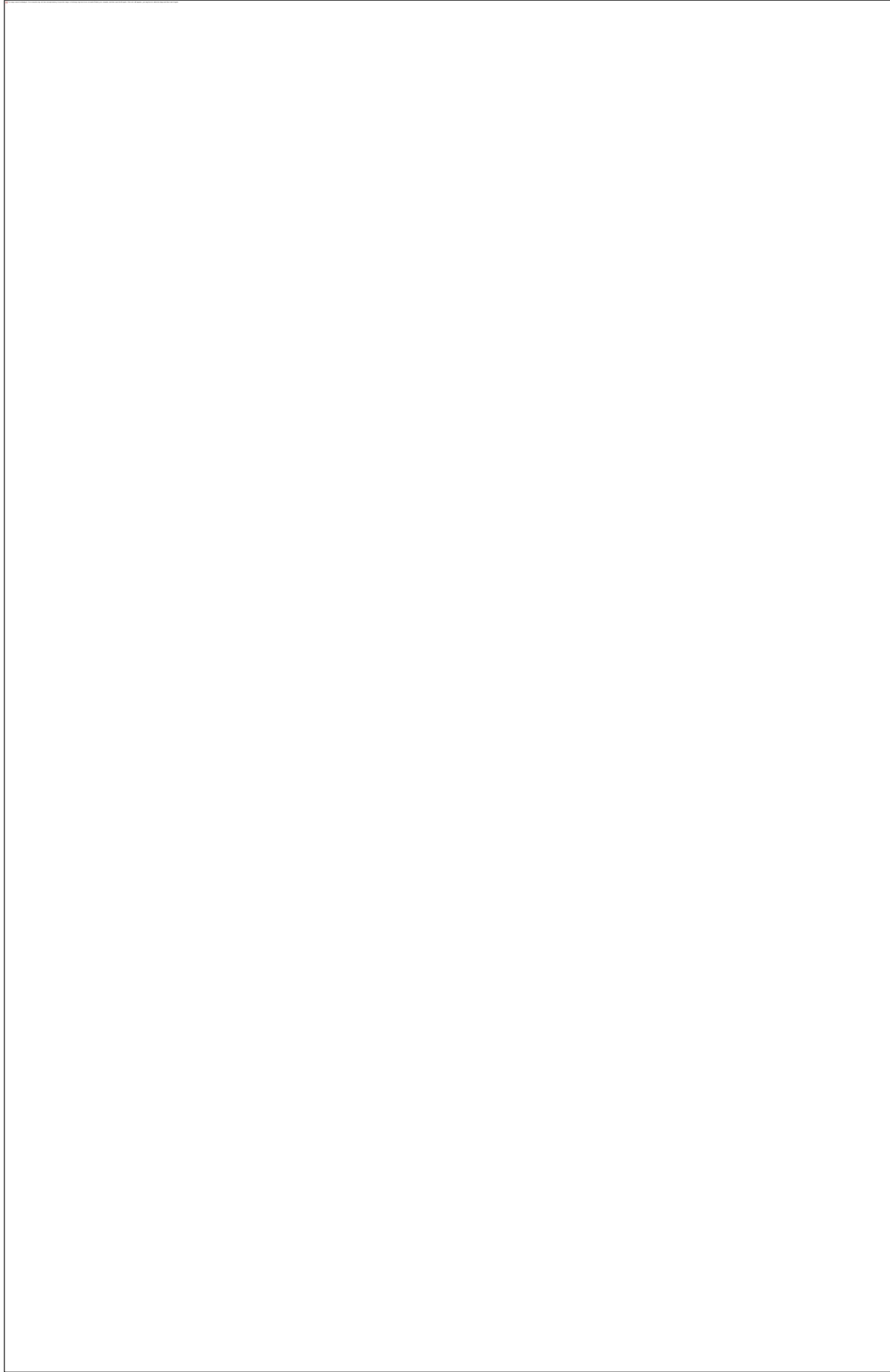
Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
	7302.2000	Sleepers (cross-ties)	10	10	15	15
	7302.3000	Switch blades, crossing frogs, points rods and other crossing pieces	10	10	15	15
	7302.4000	Fish-plates and sole plates	10	10	15	15
	7302.9000	Other	10	10	15	15
73.03	7303.0000	Tubes, pipes and hollow profiles, of cast iron	30	30	30	30
73.04		Tubes, pipes and hollow profiles, seam- less of iron (other than cast iron) or steel—				
	7304.1000	Line pipe of a kind used for oil or gas pipelines	30	30	30	30
		Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas—				
	7304.2100	Drill pipe	30	30	30	30
	7304.2900	Other	30	30	30	30
		Other, of circular cross-section, of iron or non-alloy steel—				
	7304.3100	Cold-drawn or cold-rolled (cold re- duced)	30	30	30	30
	7304.3900	Other	30	30	30	30
		Other, of circular cross-section, of stain- less steel—				
	7304.4100	Cold-drawn or cold-rolled (cold- reduced)	30	30	30	30
	7304.4900	Other	30	30	30	30
		Other, of circular cross-section, of other alloy steel—				
	7304.5100	Cold-drawn or cold-rolled (cold- reduced)	30	30	30	30
	7304.5900	Other	30	30	30	30
	7304.9000	Other	30	30	30	30
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed, hav- ing circular cross-sections, the external diameter which exceeds 406.4mm, of iron or steel—				

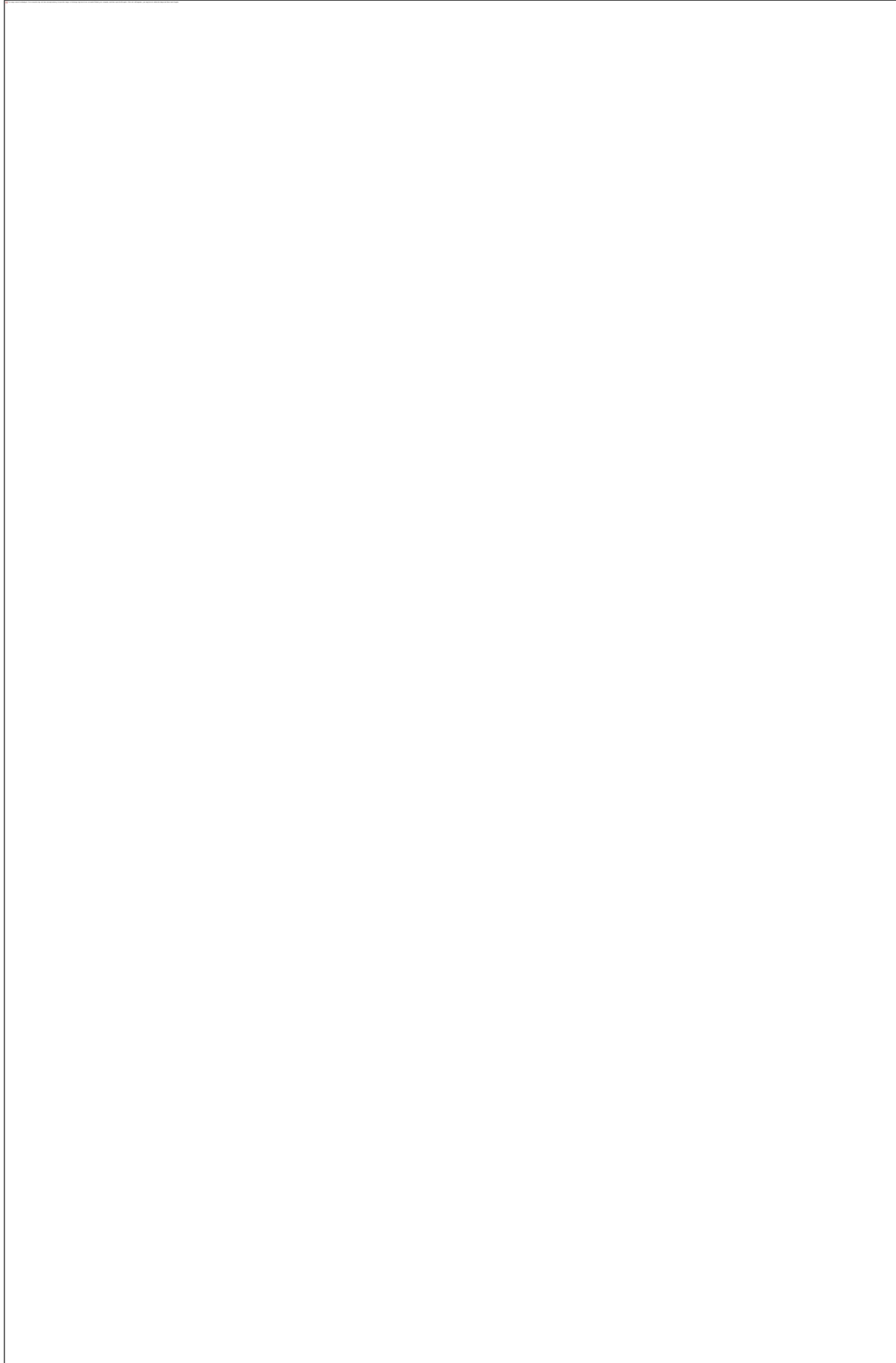
Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
		Line pipe of a kind used for oil or gas pipelines—			
	7305.1100	30	30	30	30
	7305.1200	30	30	30	30
	7305.1900	30	30	30	30
	7305.2000	Casing of a kind used in the drilling for oil or gas			
		30	30	30	30
		Other, welded—			
	7305.3100	30	30	30	30
	7305.3900	30	30	30	30
	7305.9000	30	30	30	30
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			
		40	40	40	40
	7306.2000	Casing and tubing of a kind used in the drilling for oil or gas			
		40	40	40	40
	7306.3000	Other, welded, of circular cross-section, of stainless steel			
		40	40	40	40
	7306.5000	Other, welded, of circular cross-section, of other alloy steel			
		40	40	40	40
	7306.6000	Other, welded, of non-circular cross-section			
		40	40	40	40
	7306.9000	40	40	40	40
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves) of iron or steel—			
		Cast fittings—			
	7307.1100	30	30	30	30
	7307.1900	30	30	30	30
		Other, of stainless steel—			
	7307.2100	30	30	30	30
	7307.2200	30	30	30	30
	7307.2300	30	30	30	30
	7307.2900	30	30	30	30

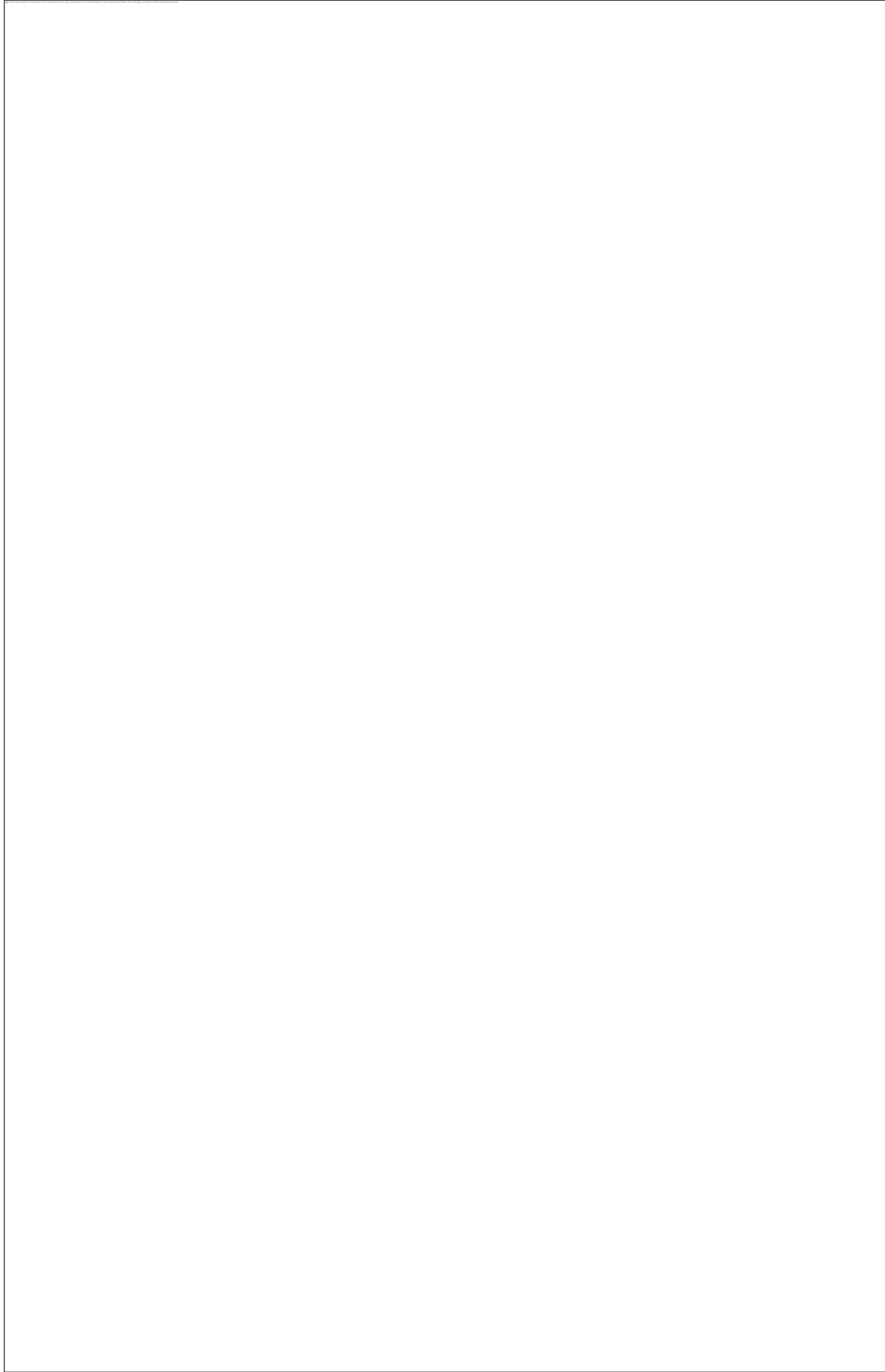
Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
		Other—				
	7307.9100	Flanges	30	30	30	30
	7307.9200	Threaded elbows, bends and sleeves	30	30	30	30
	7307.9300	Butt welded fittings	30	30	30	30
	7307.9900	Other	30	30	30	30
3.08		Structures (excluding pre-fabricated building of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and threshold 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	40	40	35	35
	7308.2000	Towers and lattice masts	40	40	35	35
	7308.3000	Doors, windows and their frames and thresholds for doors	40	40	35	35
	7308.4000	Equipment for scaffolding, shuttering, propping or pit-propping	45	45	40	40
3.09	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 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment—				
3.10		Tanks, casks, drums, cans, boxes and similar containers, for any materials (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment—				
	7310.1000	Of a capacity of 50 litres or more	45	45	40	40
		Of a capacity of less than 50 litres—				
	7310.2100	Cans which are to be closed by soldering or crimping	45	45	40	40
	7310.2900	Other	45	45	40	40

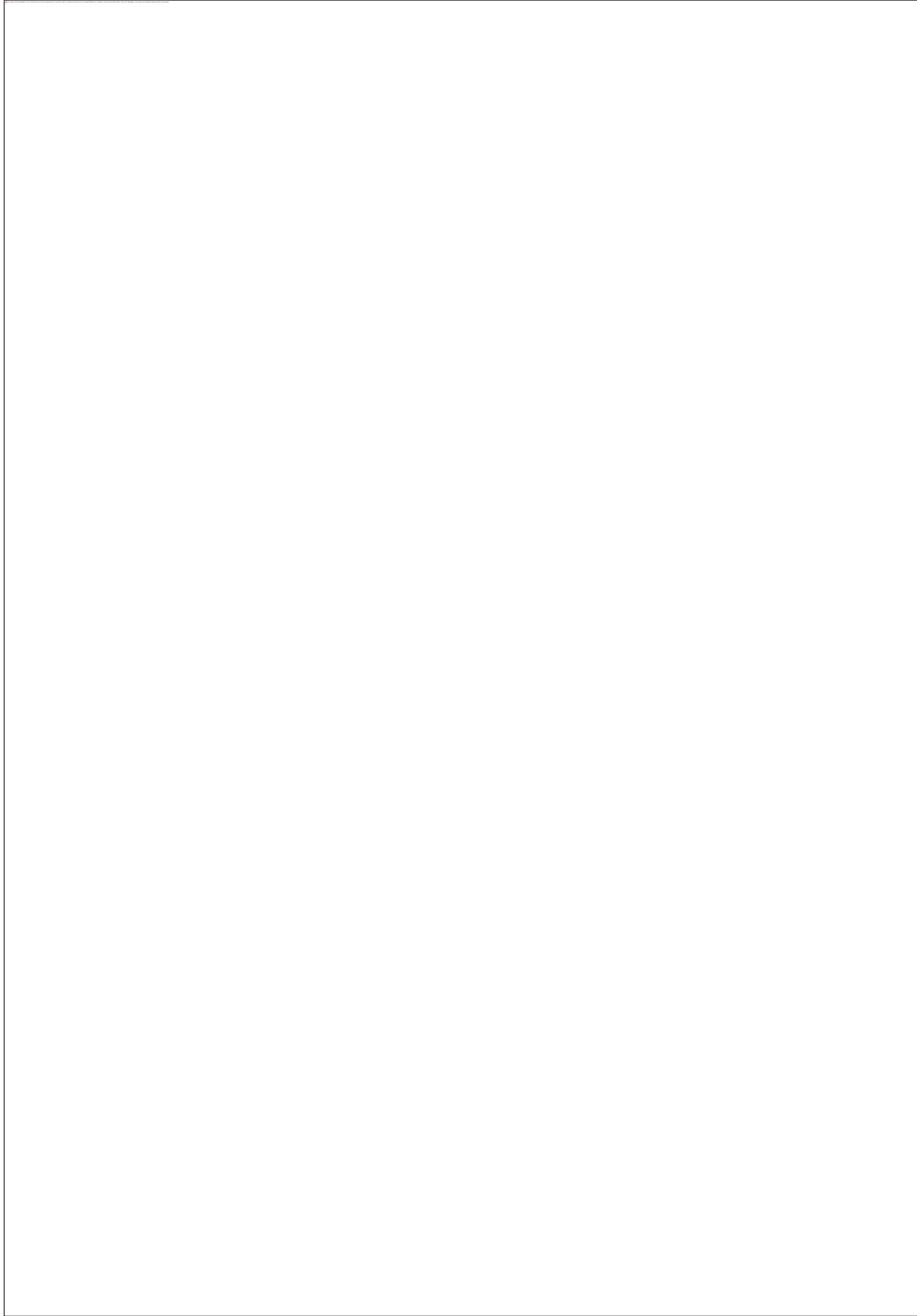
Heading No.	H.S. Code		Customs Duty Rate			
			1995 1996	1997 1998	1999 2000	2001
73.11	7311.0000	Containers for compressed or liquefied gas, of iron or steel	45	45	40	40
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated—				
	7312.1000	Stranded wire, ropes and cables	10	10	15	15
	7312.9000	Other	25	25	25	25
73.13	7313.0000	Barbed wire of iron or steel twisted hoop or single flat wire, barbed or not, and loose twisted double wire, of a kind used for fencing of iron or steel	40	40	35	35
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal or iron or steel—				
		Woven cloth—				
	7314.1200	Endless bends for machinery of stainless steel	40	40	35	35
	7314.1300	Other endless bends for machinery	40	40	35	35
	7314.1400	Other woven cloth, of stainless steel	40	40	35	35
	7314.1900	Other	40	40	35	35
	7314.2000	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3mm or more and having a mesh size of 100cm ² or more	40	40	35	35
		Other grill, netting and fencing, welded at the inter-section—				
		Other grill, netting and fencing—				
	7314.3100	Plated or coated with zinc	40	40	35	35
	7314.3900	Other	40	40	35	35
		Other cloth grill, netting and fencing—				
	7314.4100	Plated or coated with zinc	40	40	35	35
	7314.4200	Coated with plastic	40	40	35	35
	7314.4900	Other	40	40	35	35
	7314.5000	Expanded metal	40	40	35	35

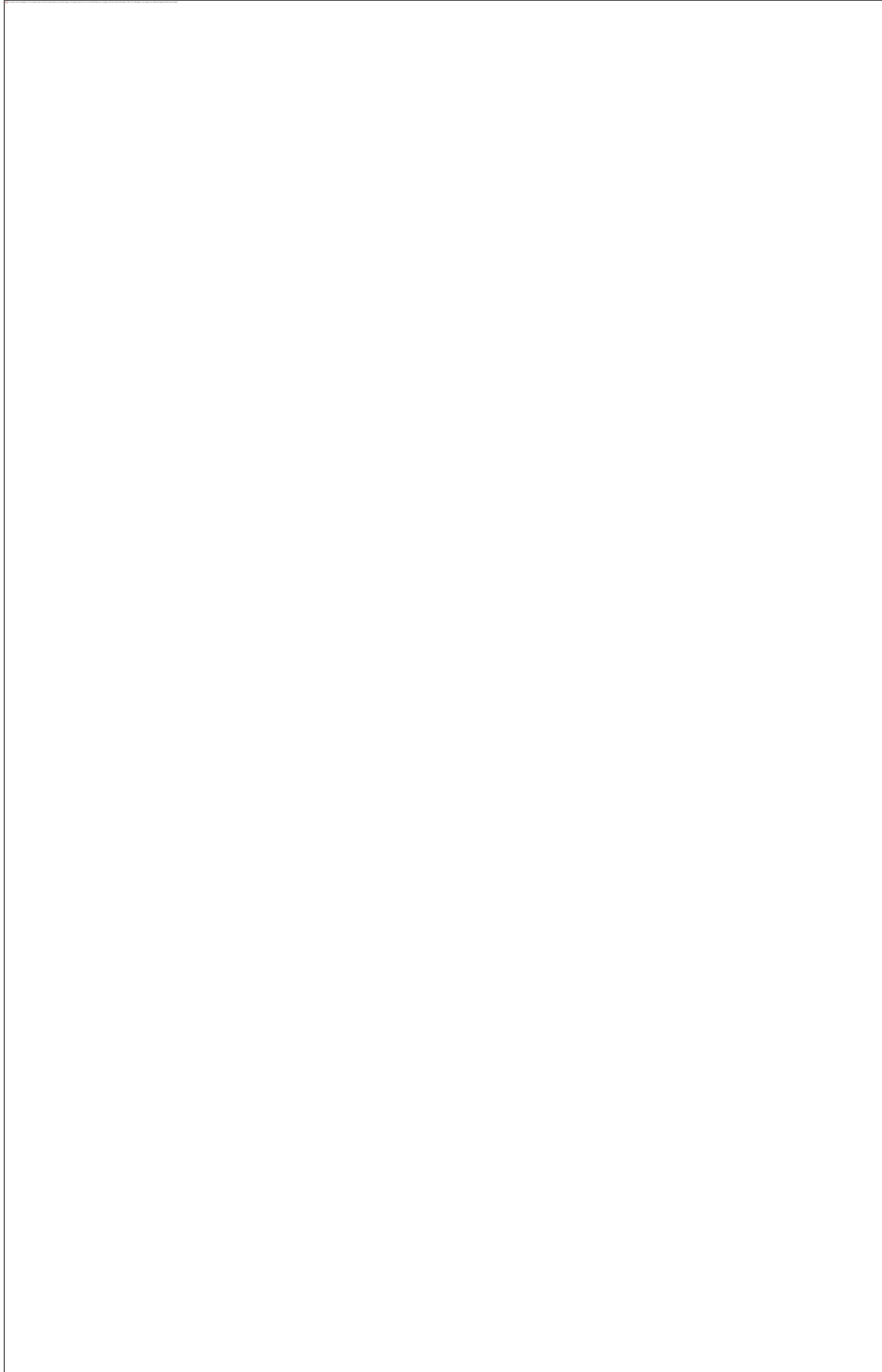
Heading No.	H.S. Code	Customs Duty Rate			
		1995 1996	1997 1998	1999 2000	2001
73.15		Chain and parts thereof, of iron or steel—			
		Articulated link chain and parts thereof—			
	7315.1100	30	30	35	35
		Other chain—			
	7315.1210	30	30	35	35
	7315.1290	30	30	35	35
	7315.1900	30	30	35	35
	7315.2000	30	30	35	35
		Other chain—			
	7315.8100	30	30	35	35
	7315.8200	30	30	35	35
	7315.8900	30	30	35	35
	7315.9000	30	30	35	35
73.16	7316.0000	15	15	20	20
73.17	7317.0000	45	45	40	40
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	45	45	40	40
	7318.1200	45	45	40	40
	7318.1300	45	45	40	40
	7318.1400	45	45	40	40
	7318.1500	45	45	40	40
	7318.1600	45	45	40	40
	7318.1900	45	45	40	40

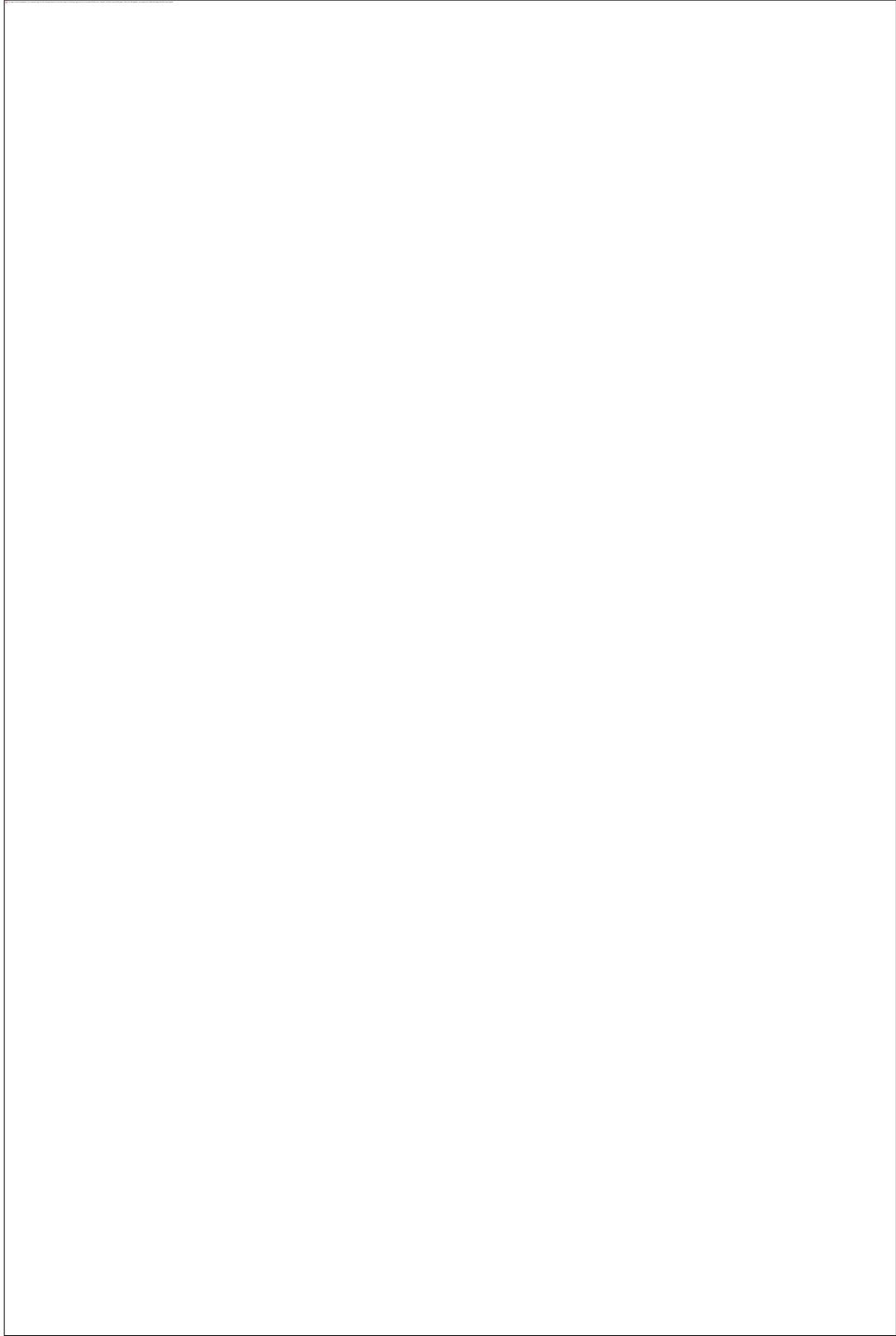


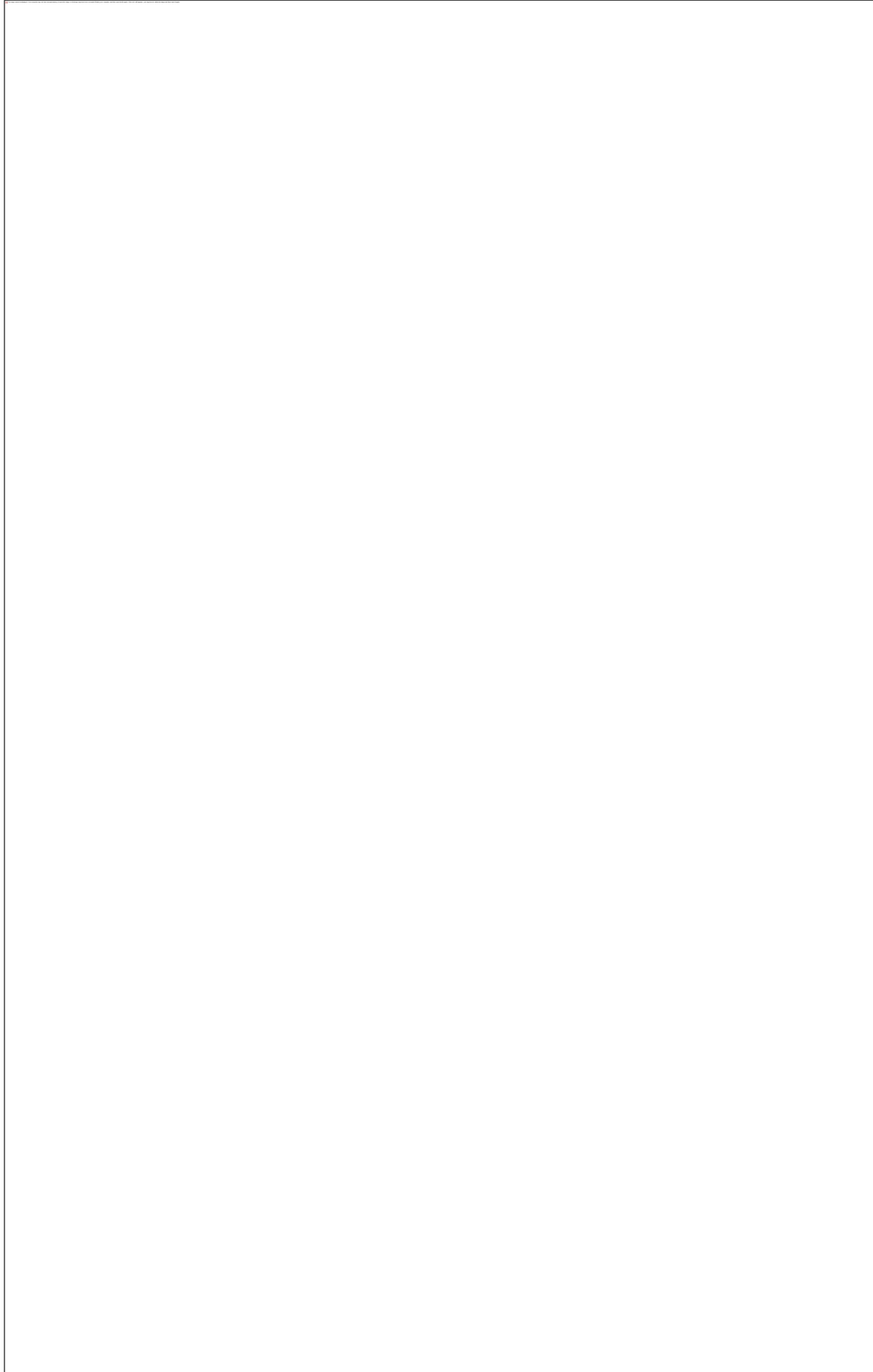


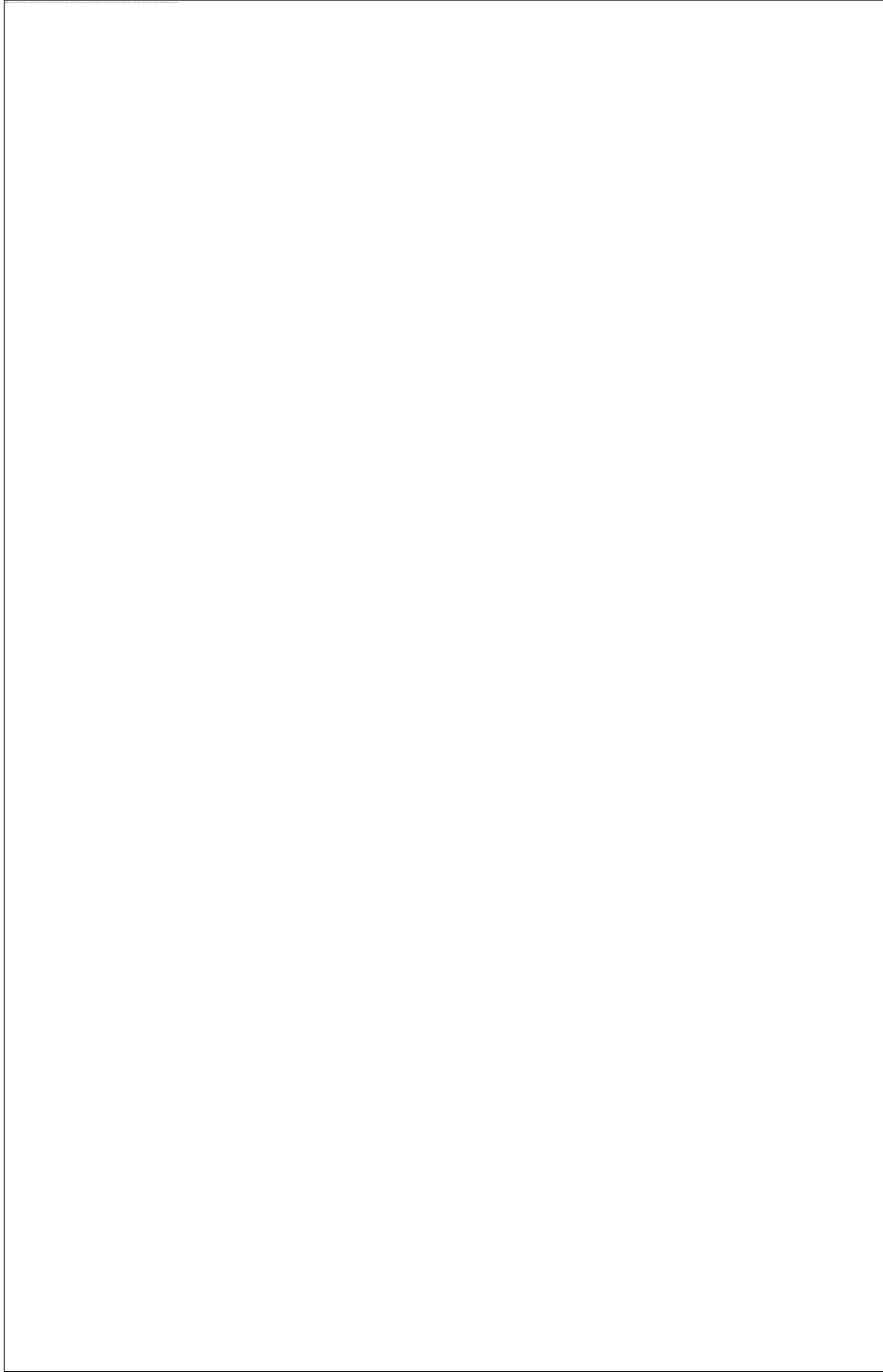


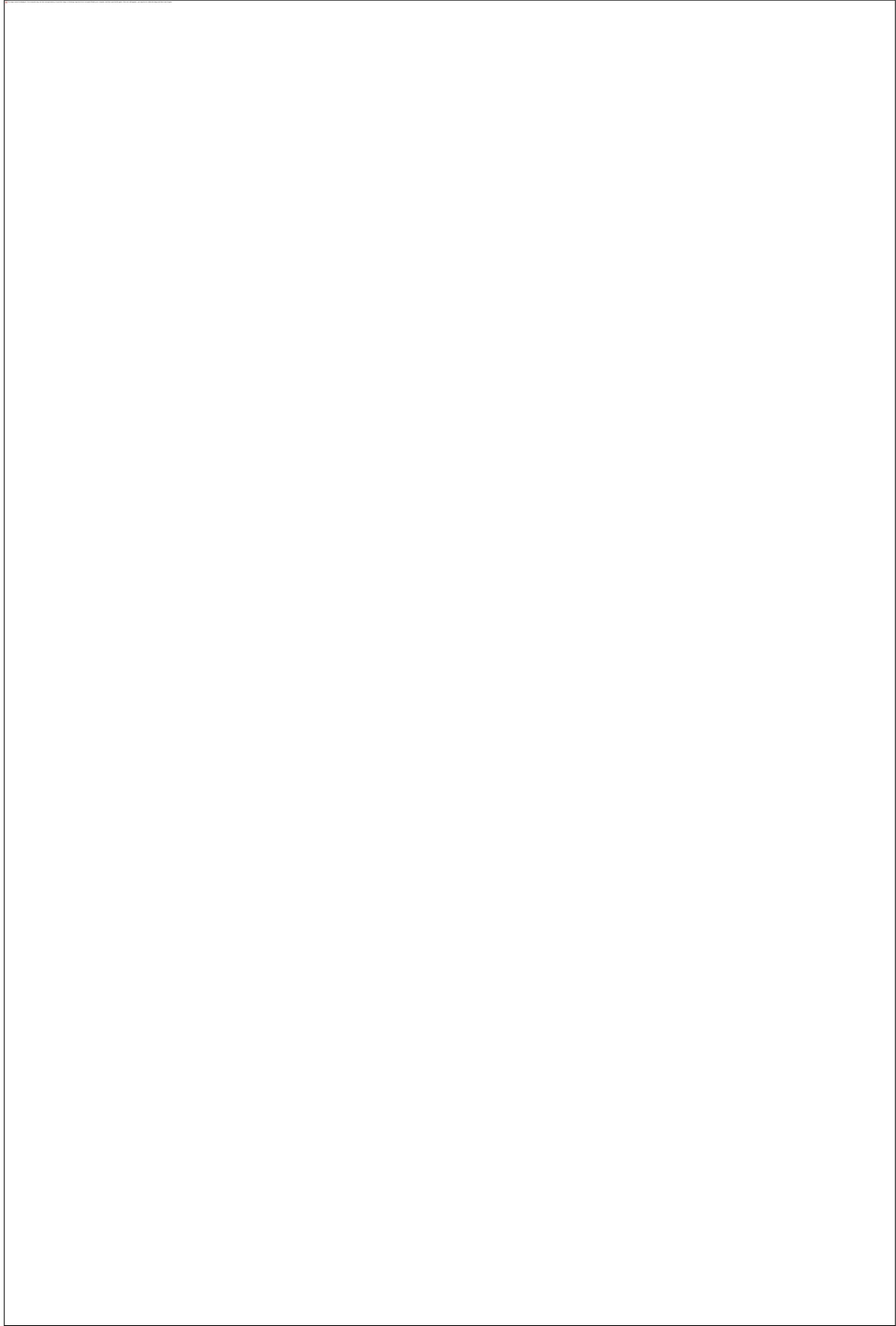


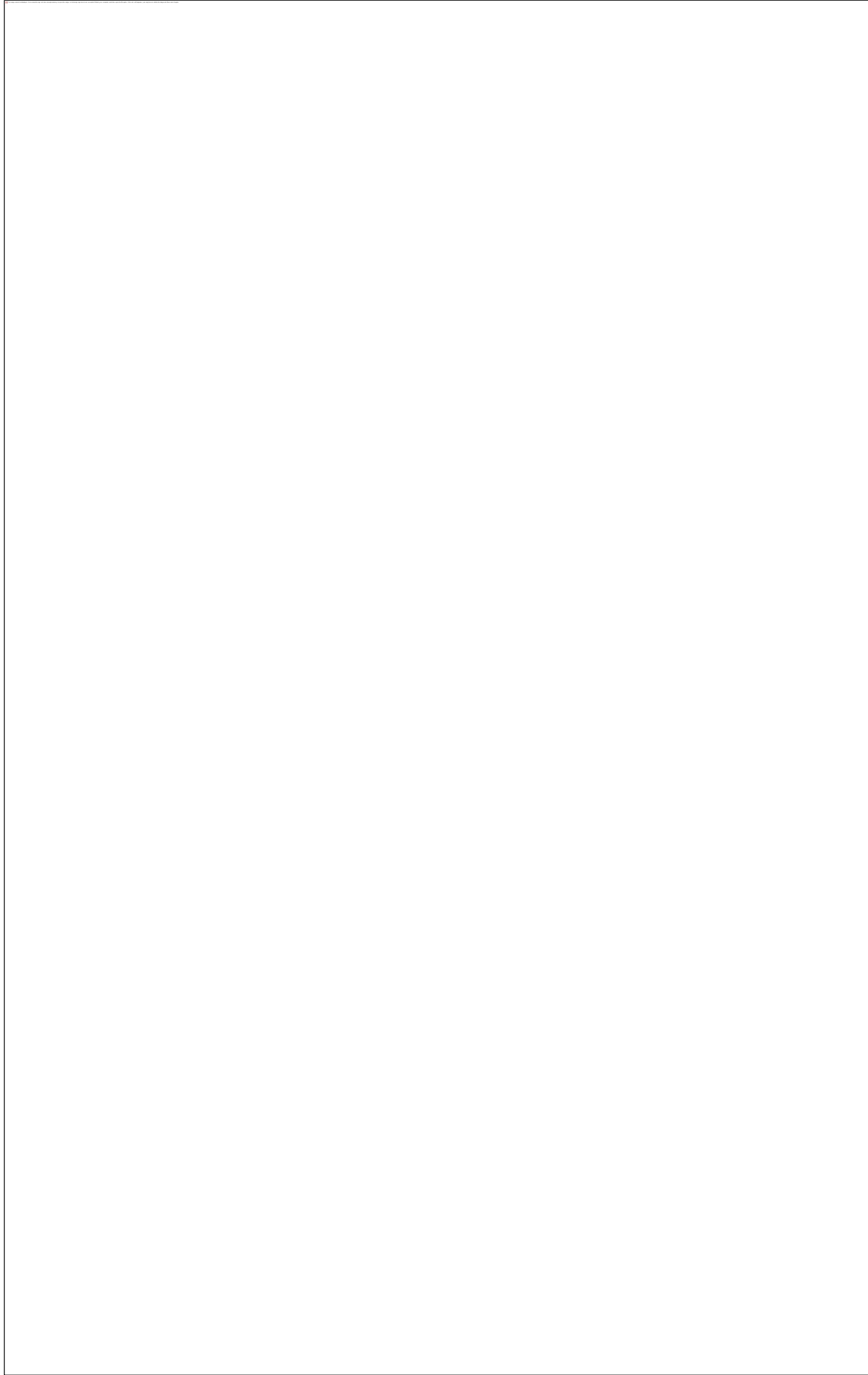


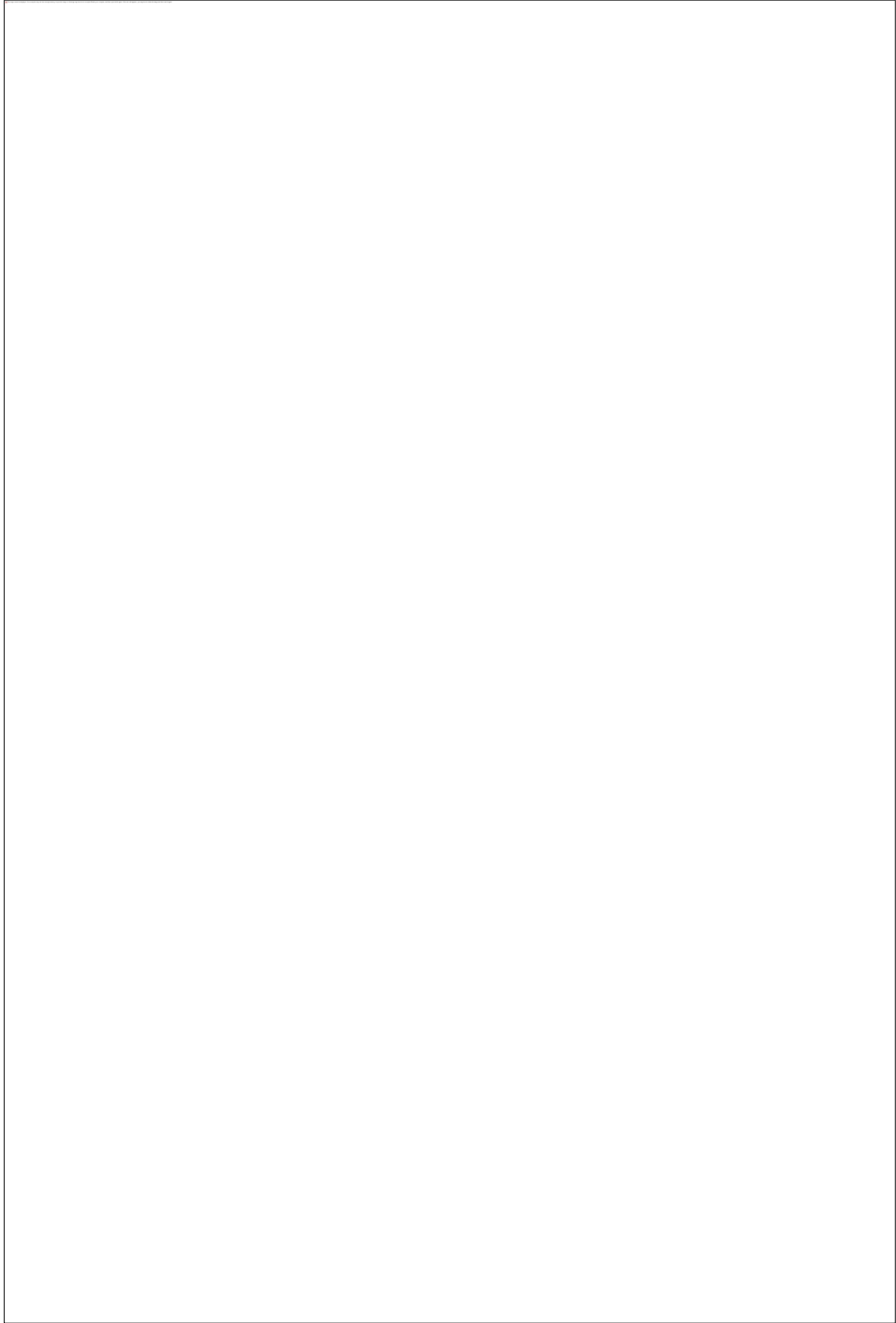


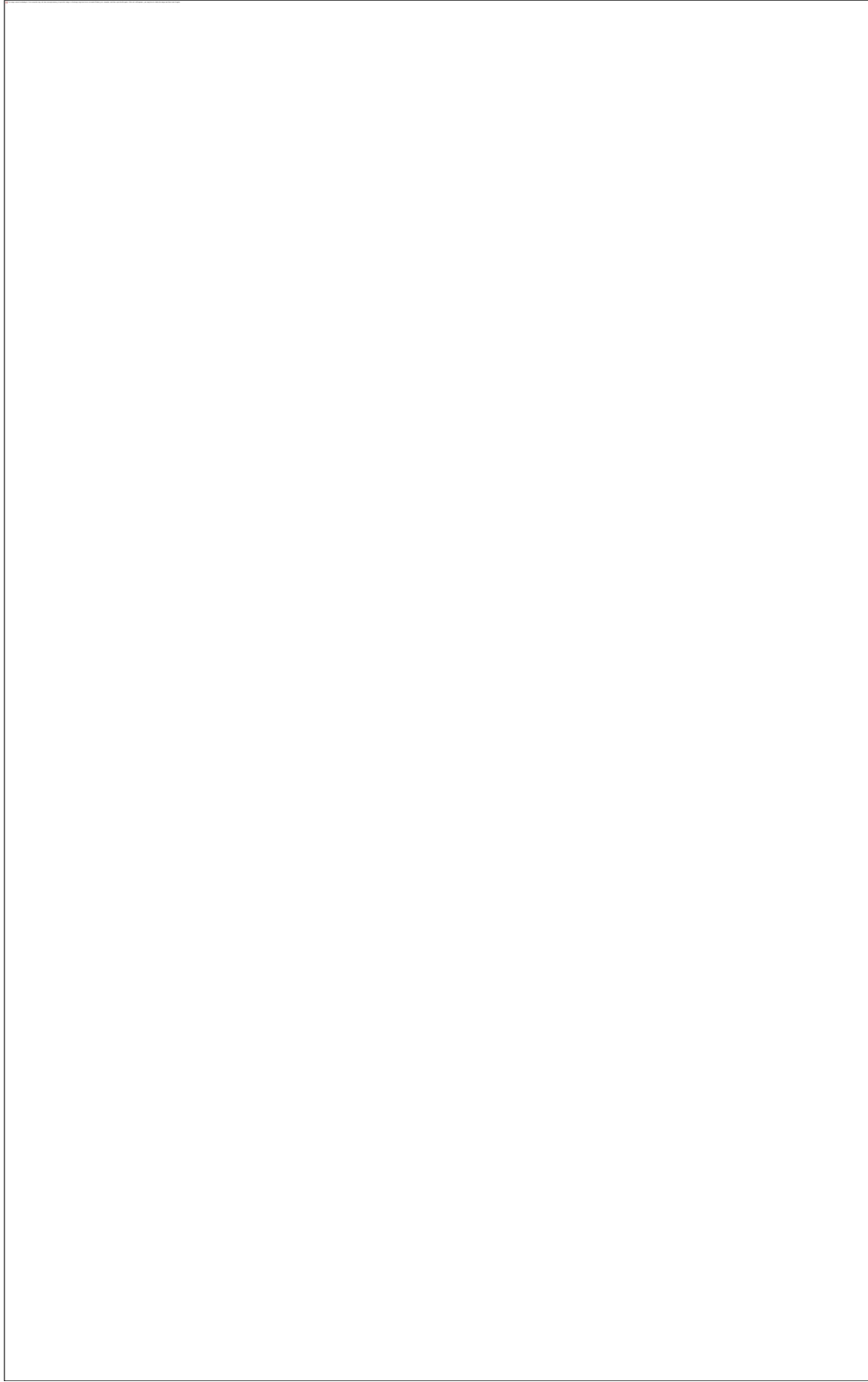


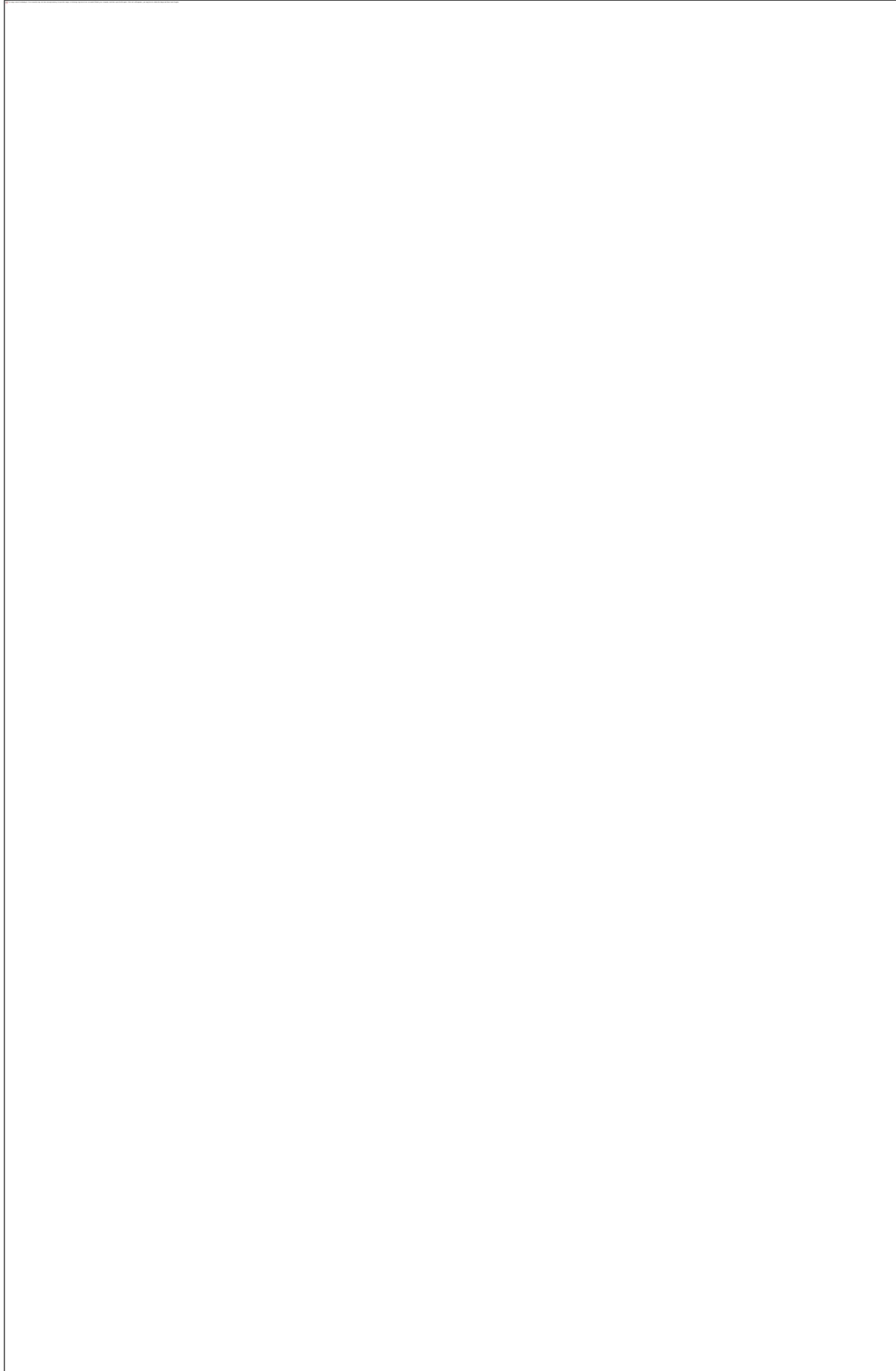


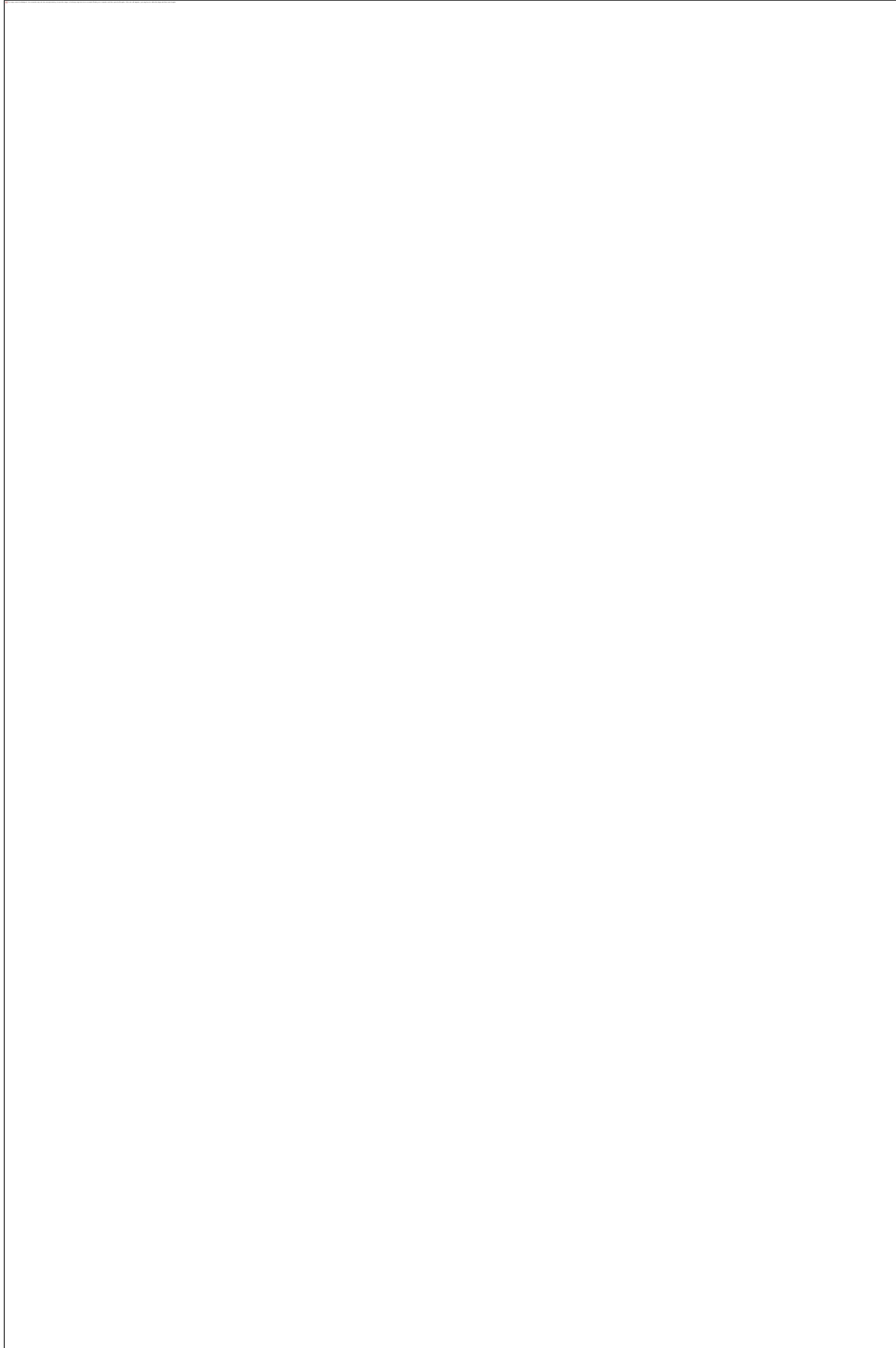


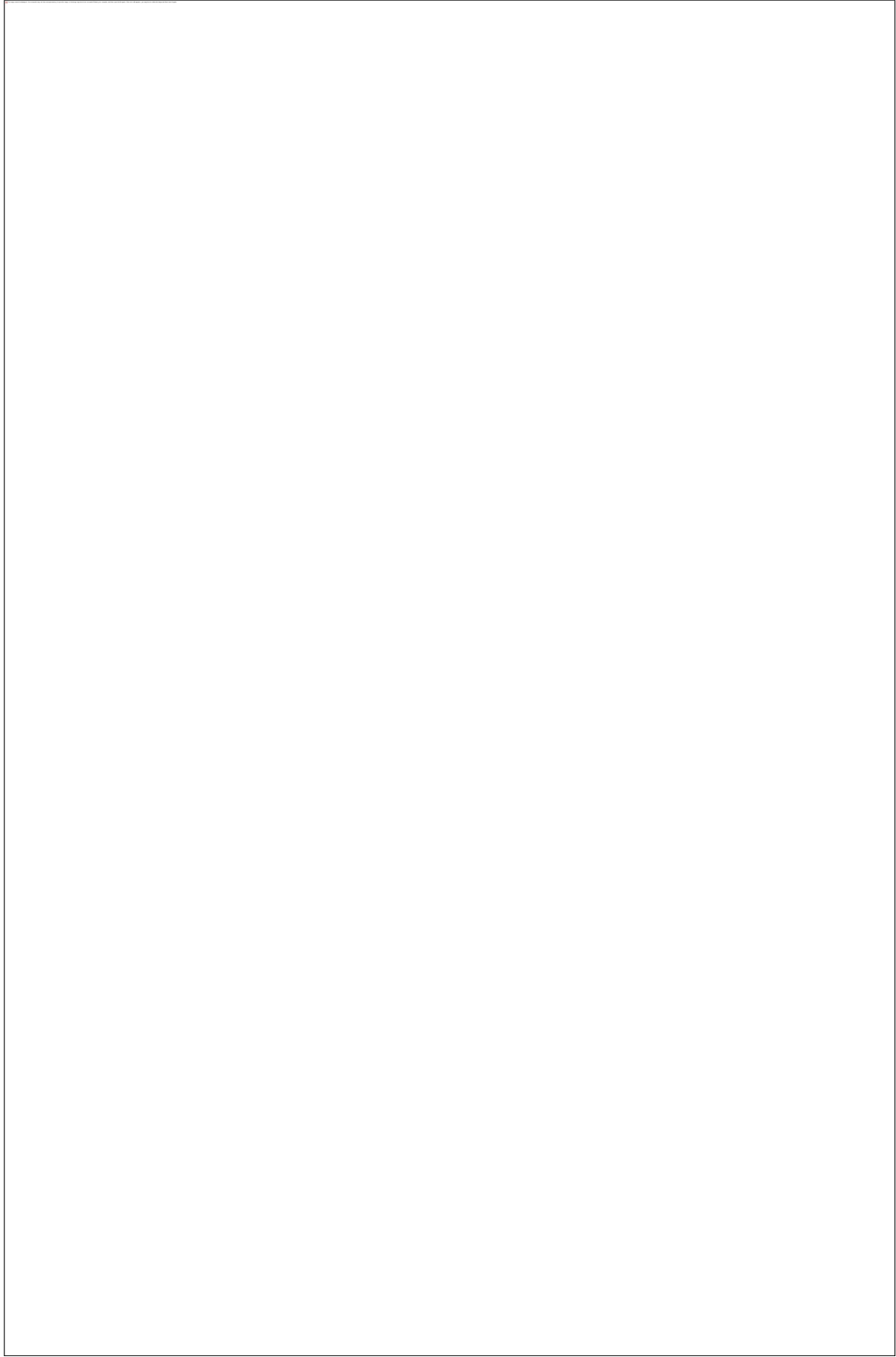


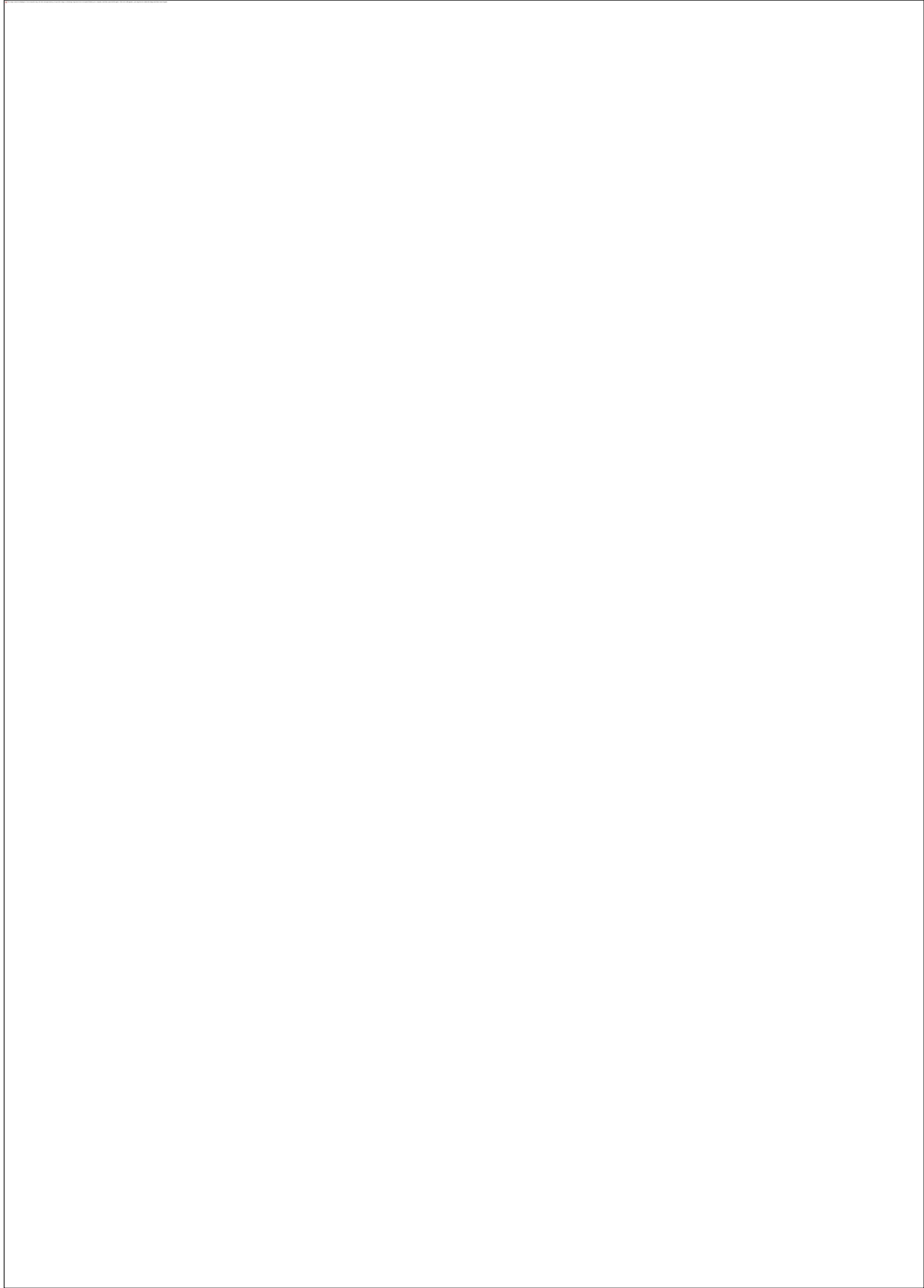


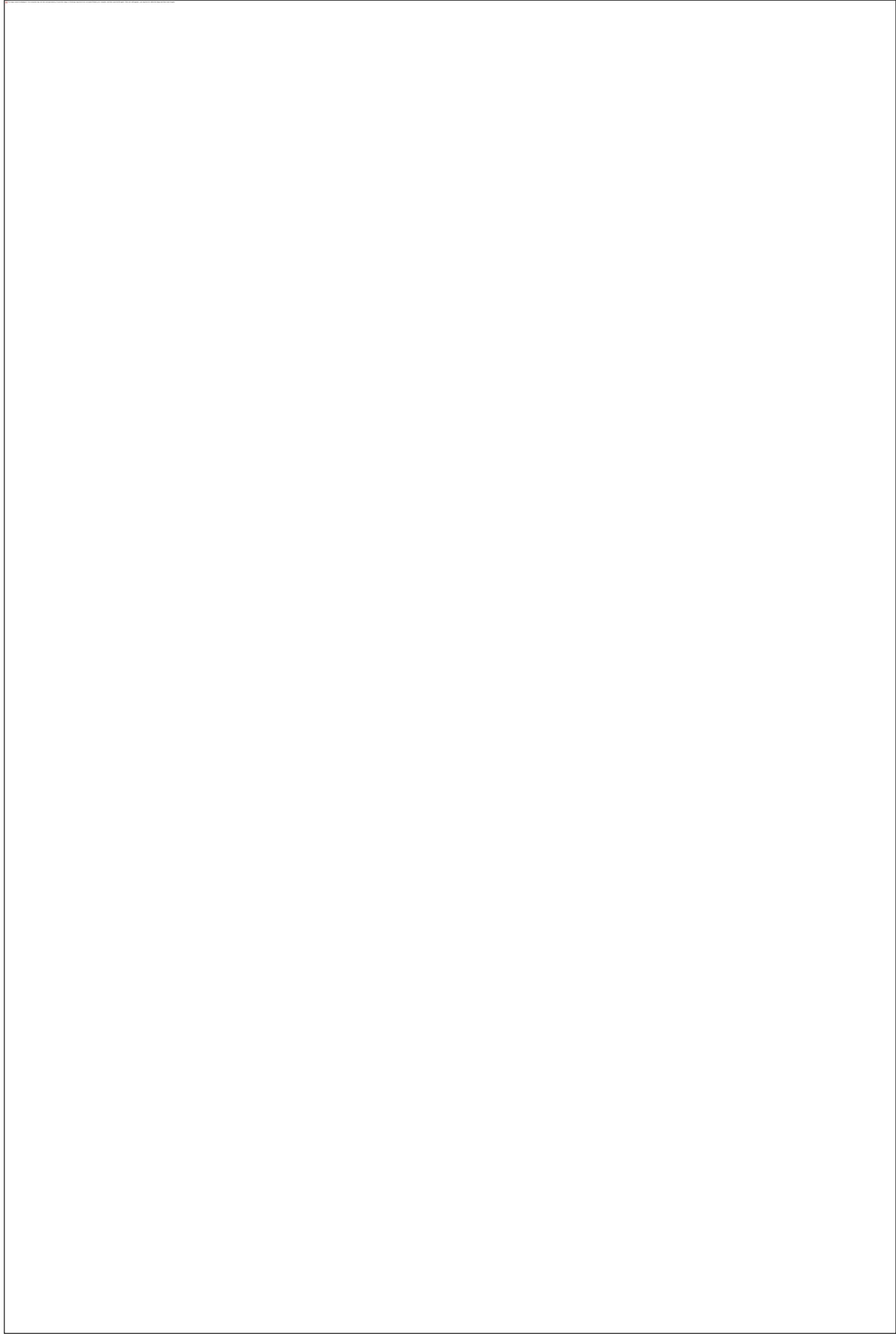


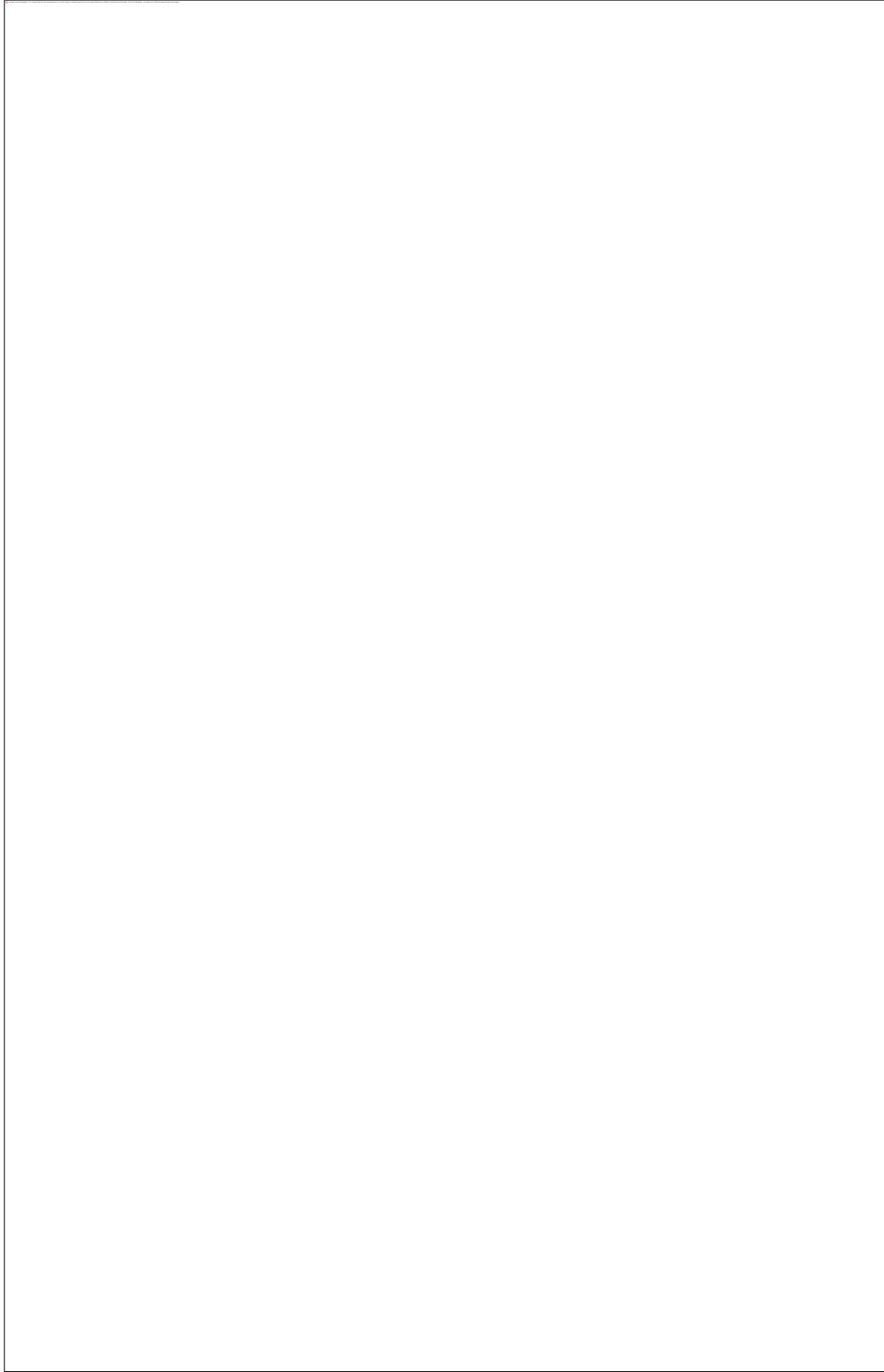


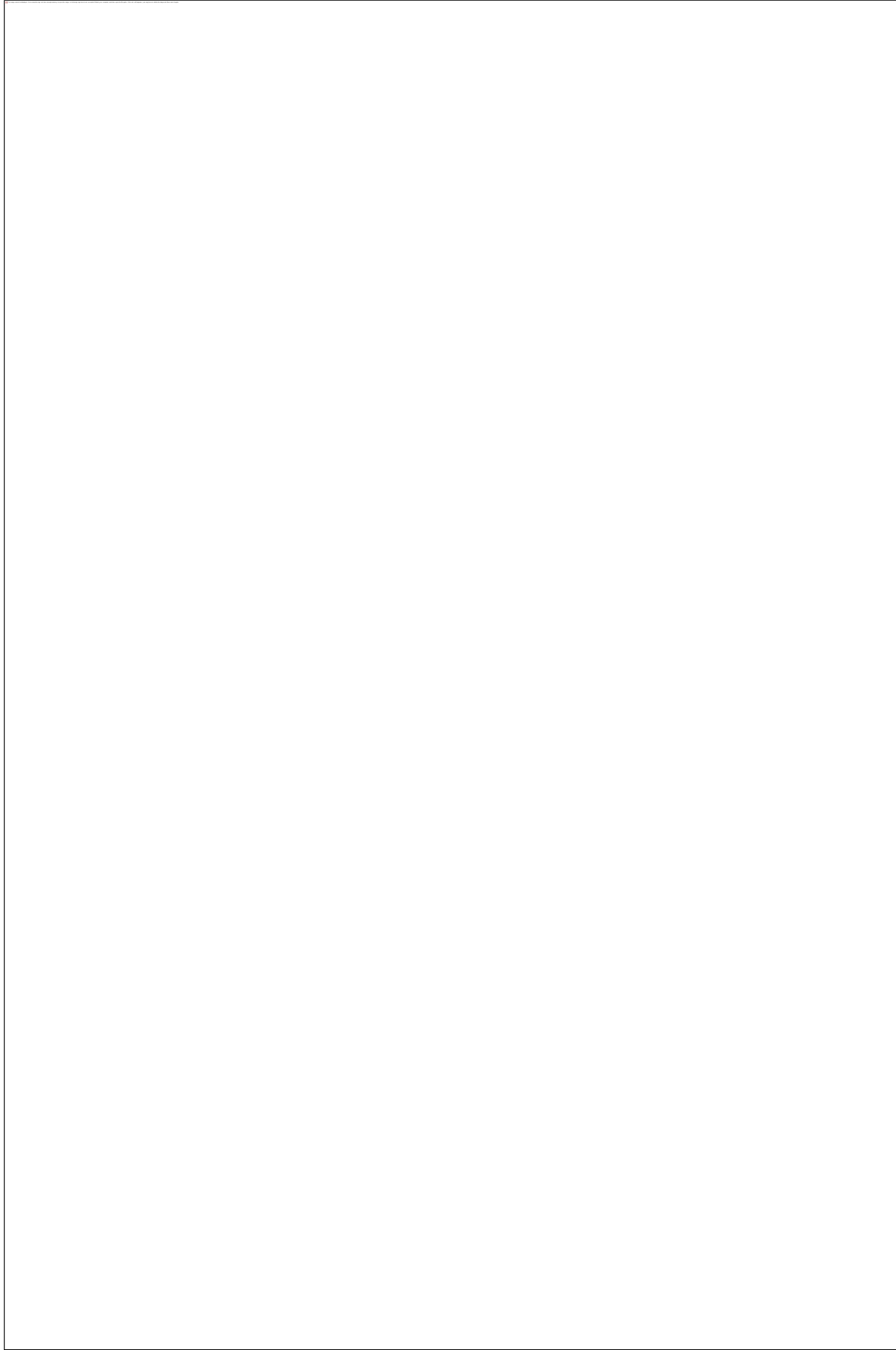


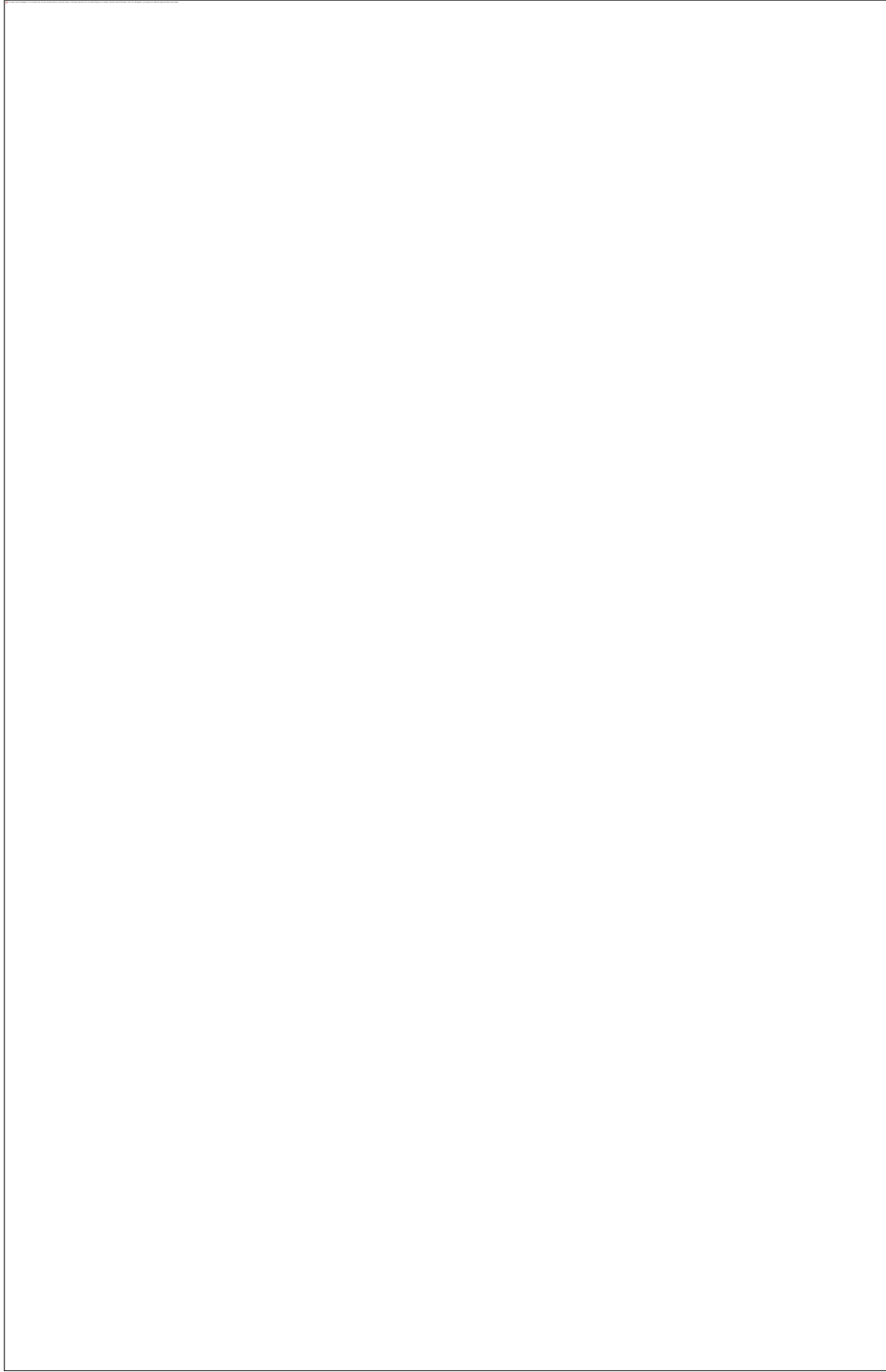


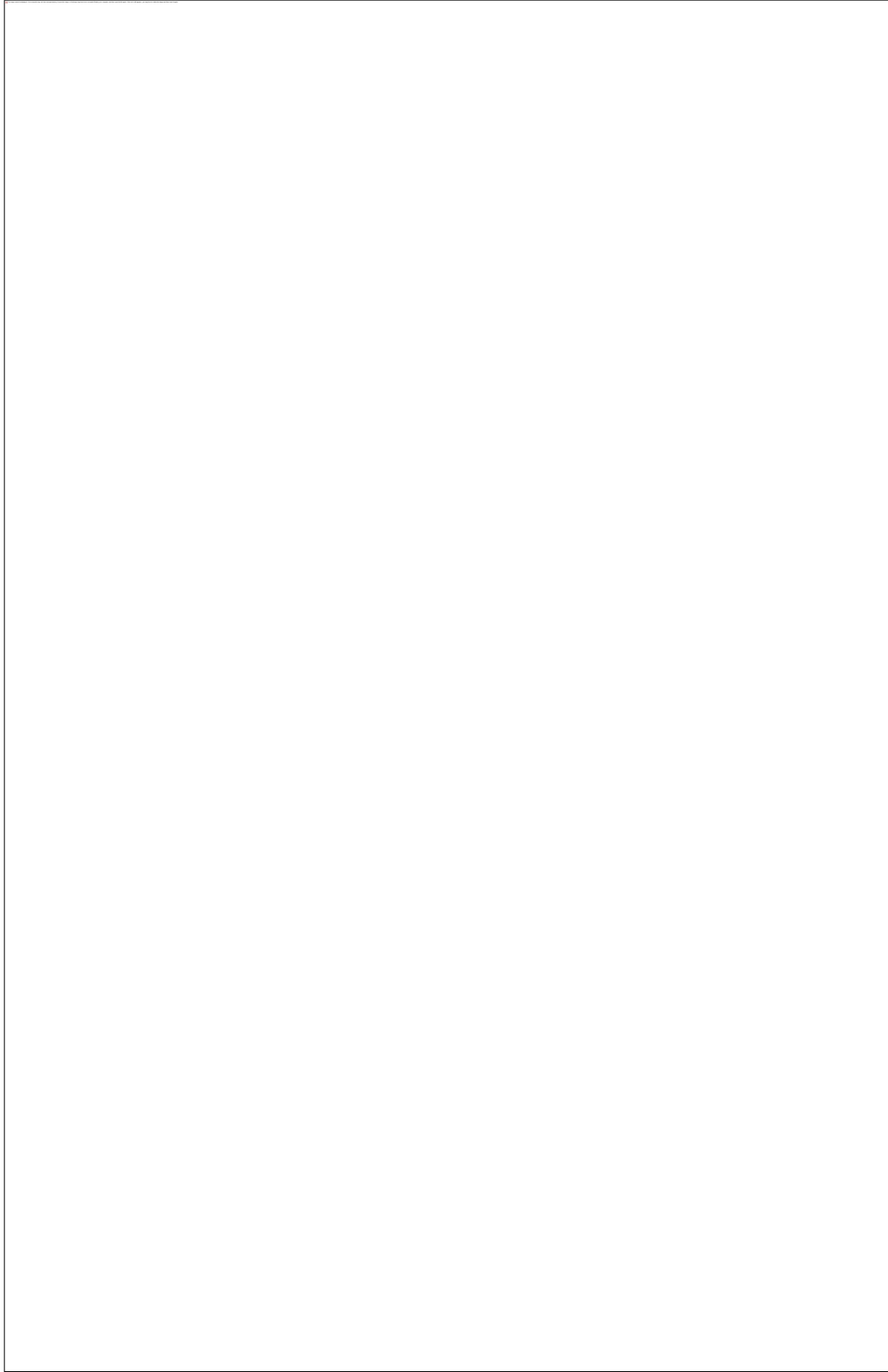


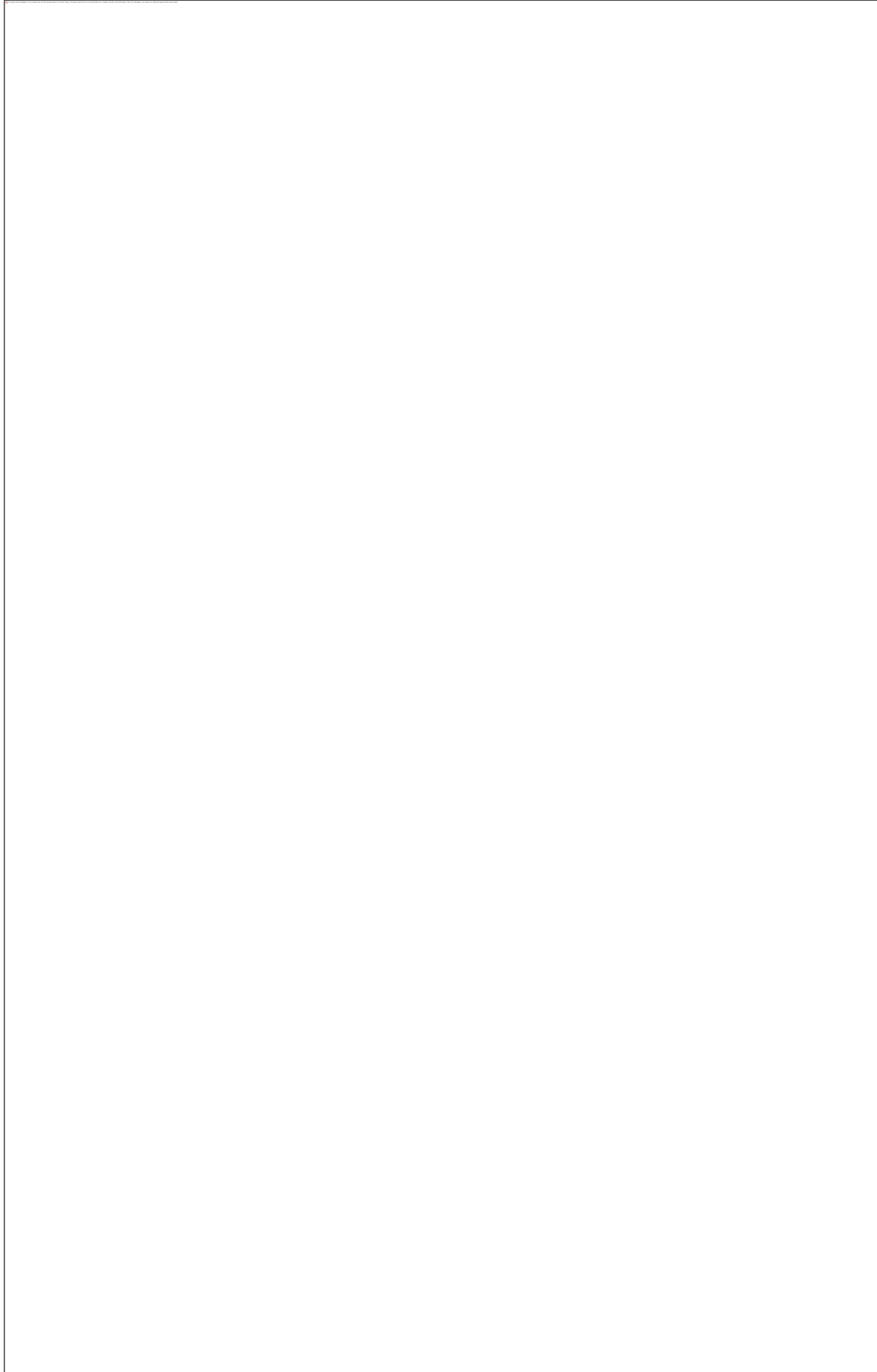


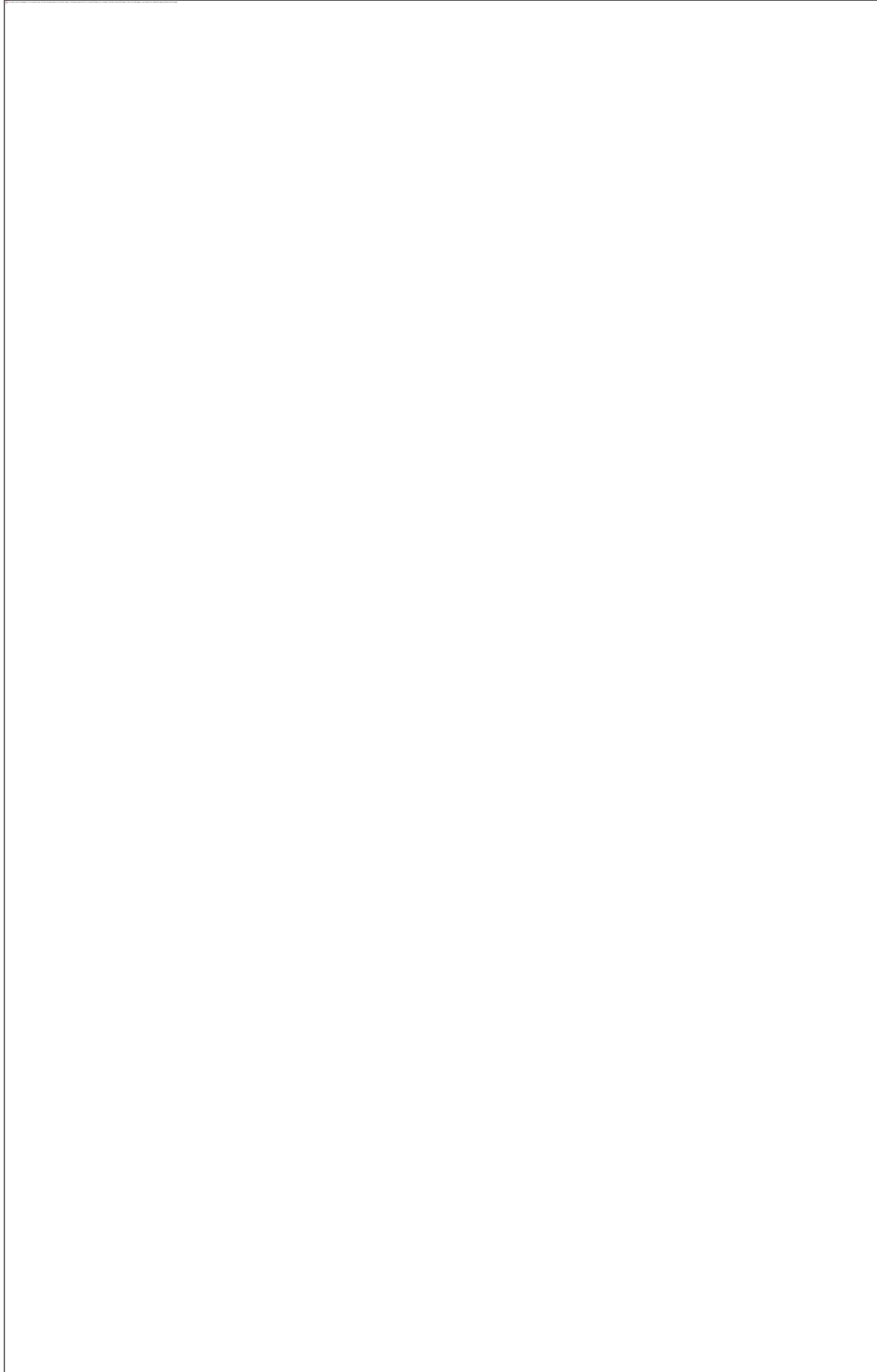


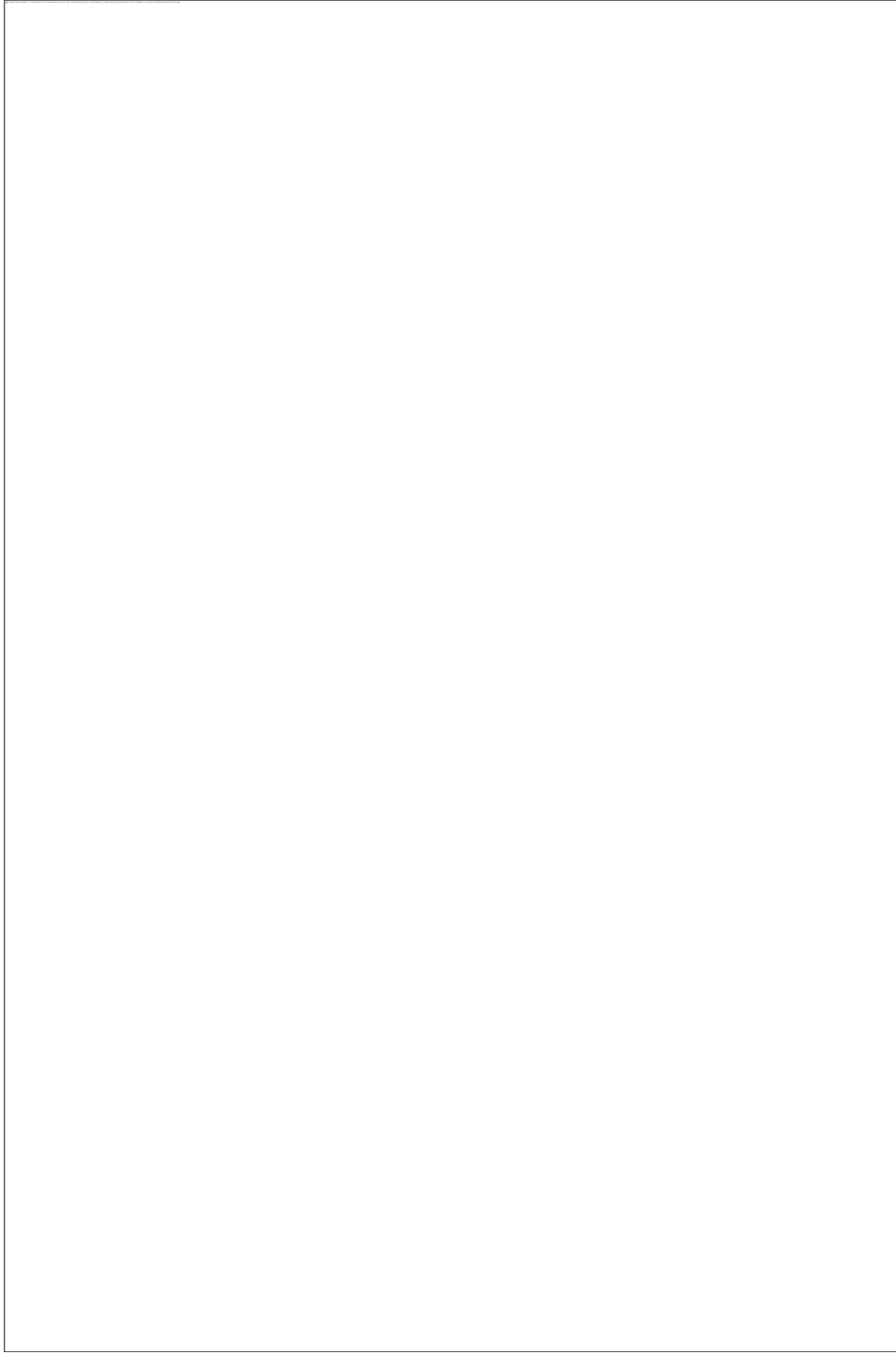


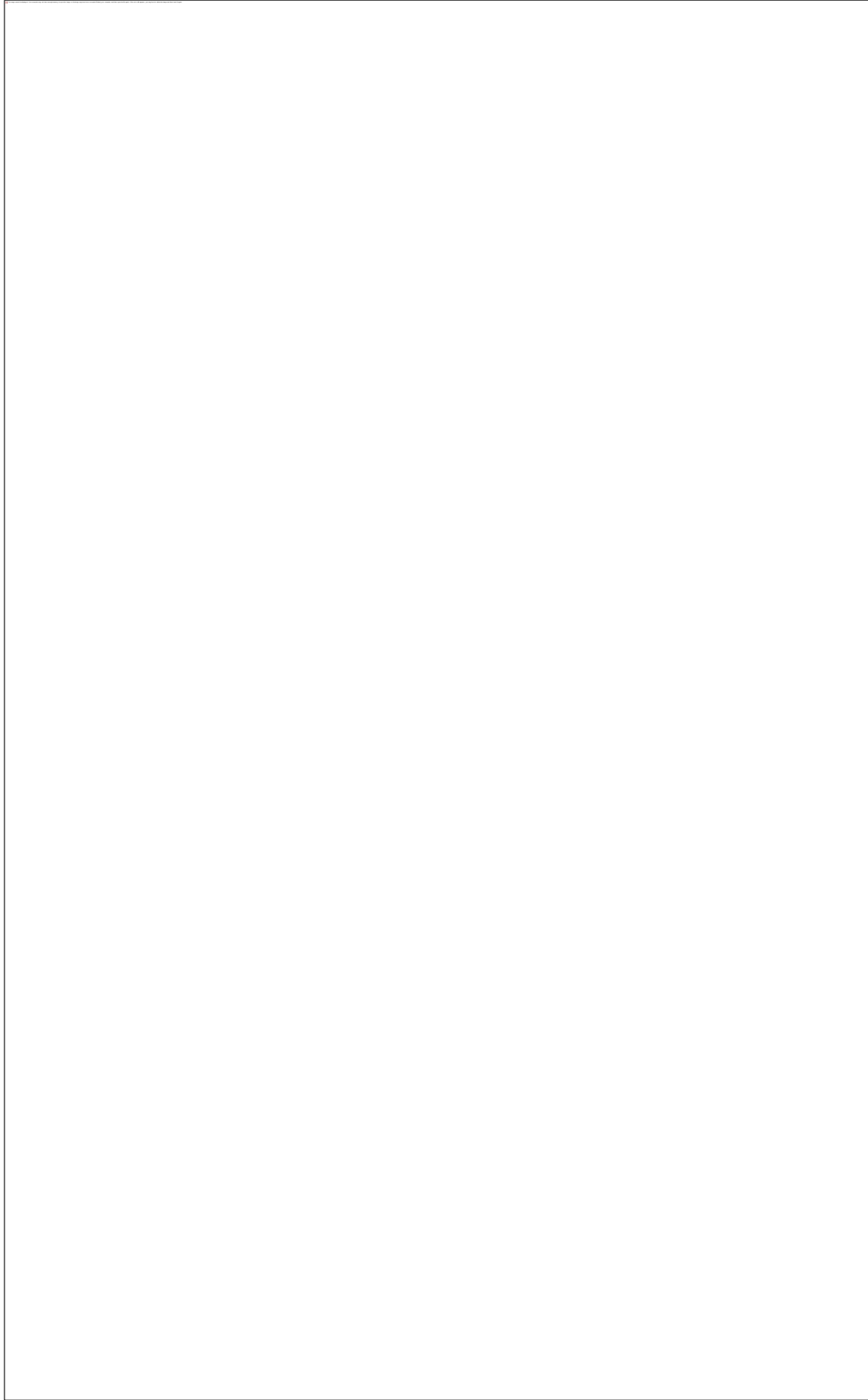


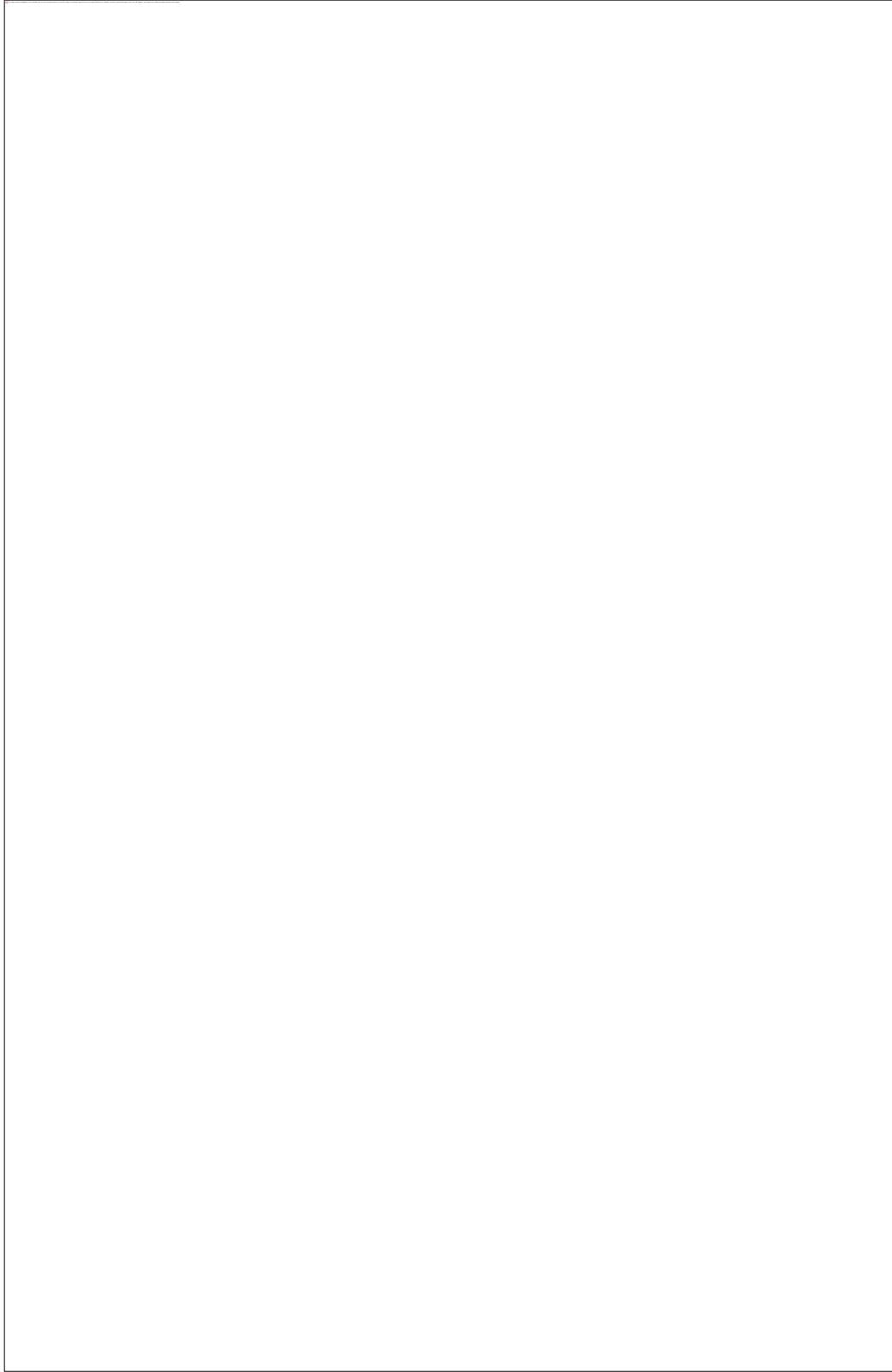


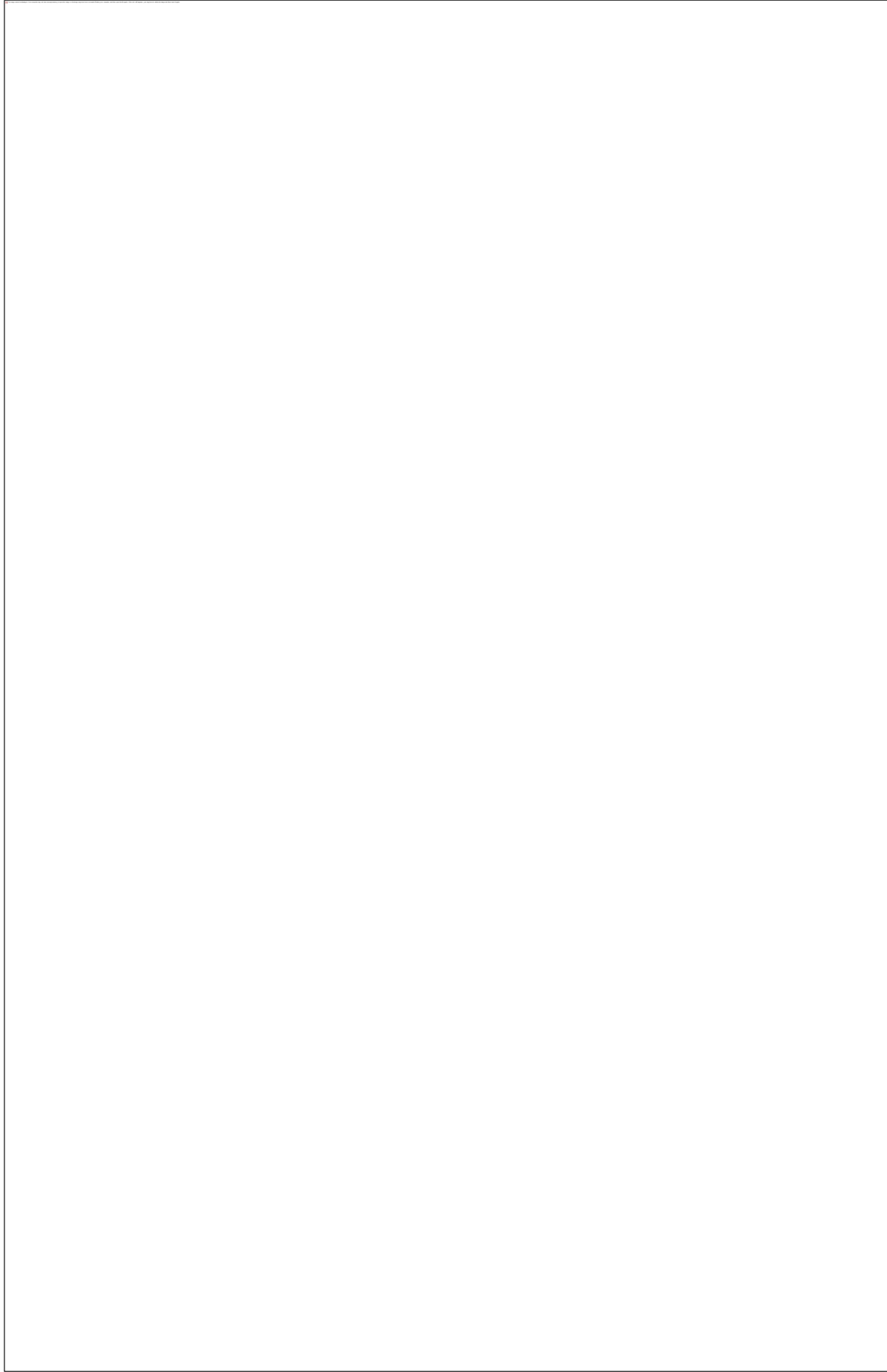


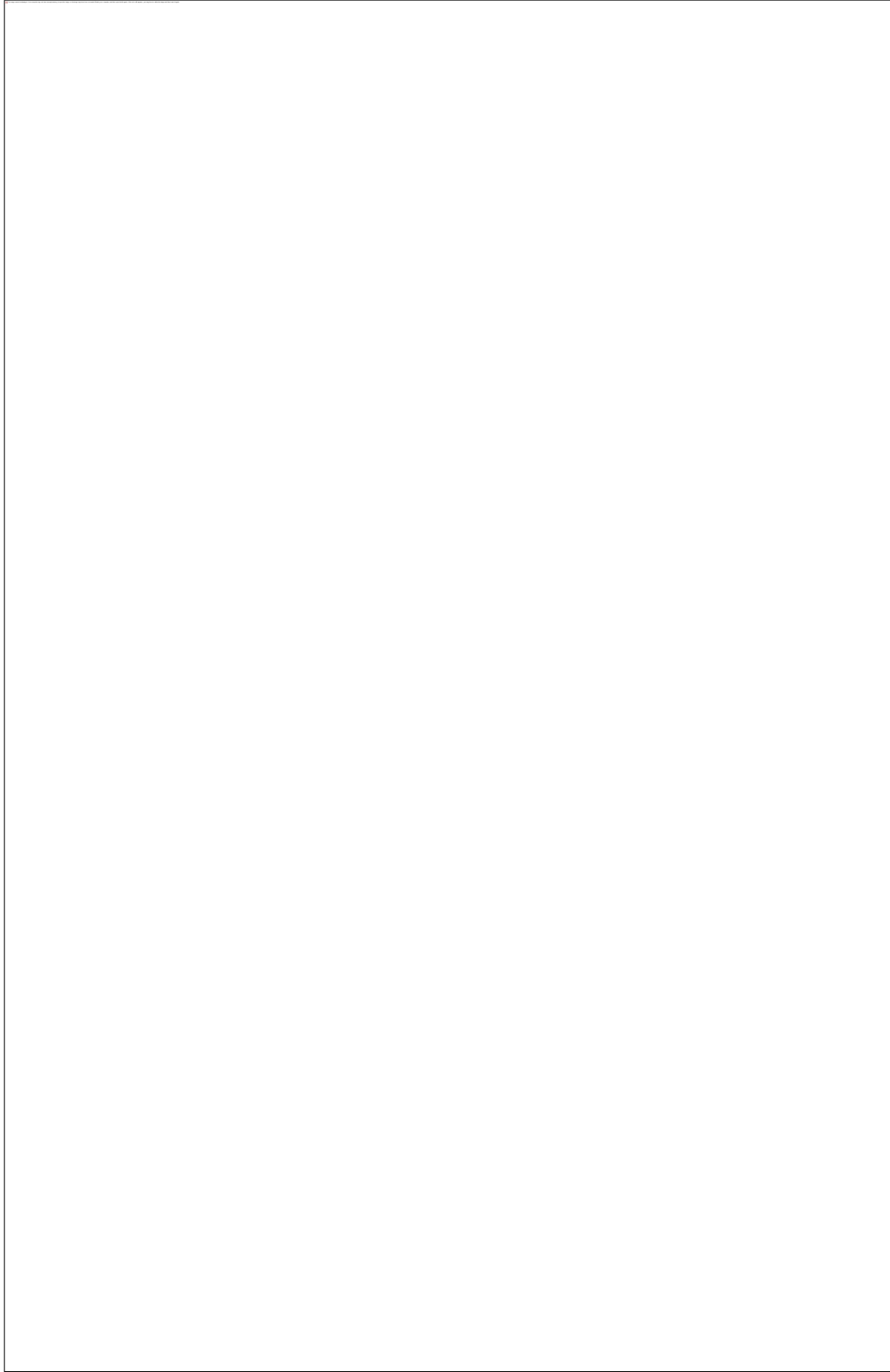


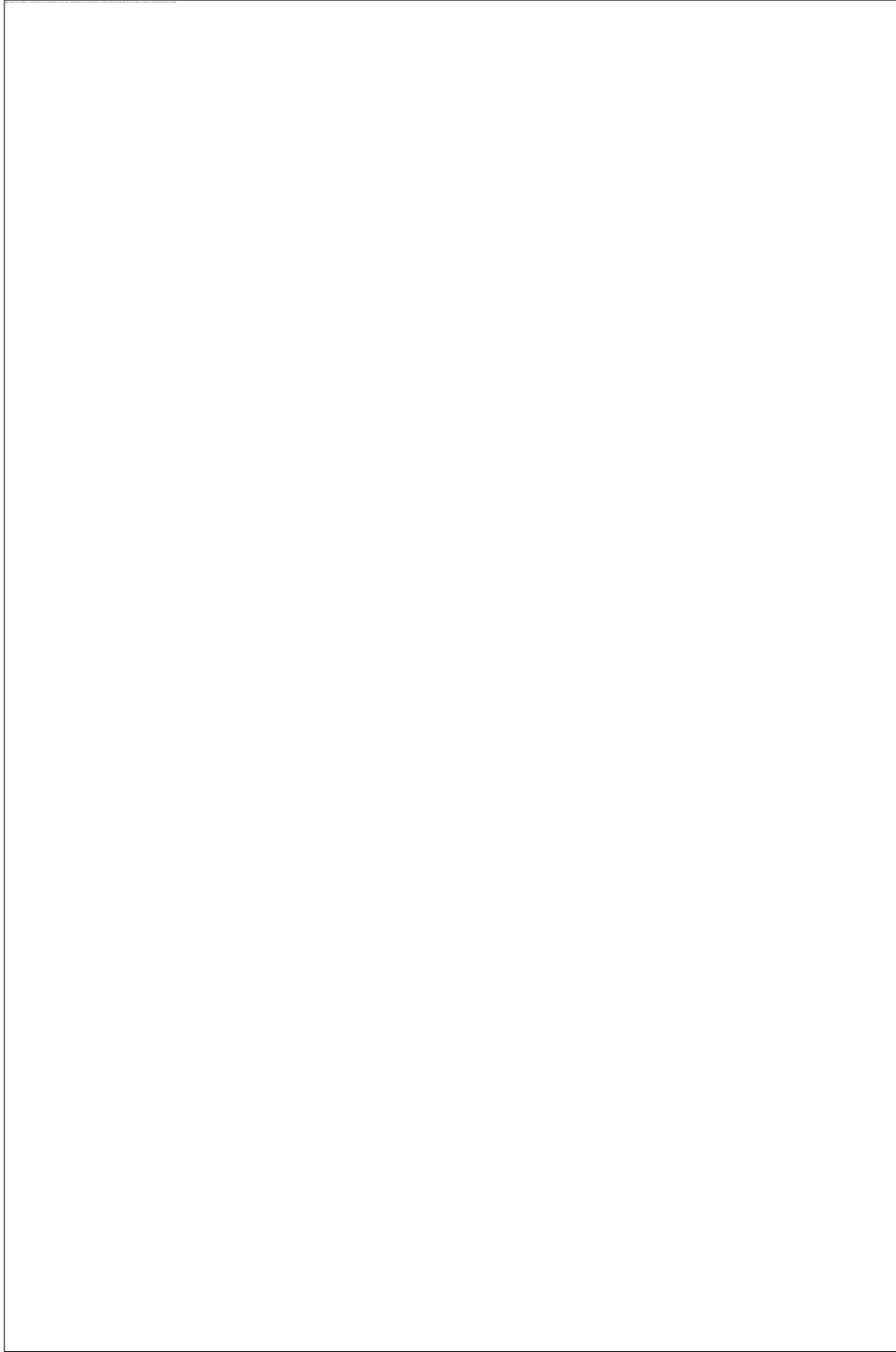


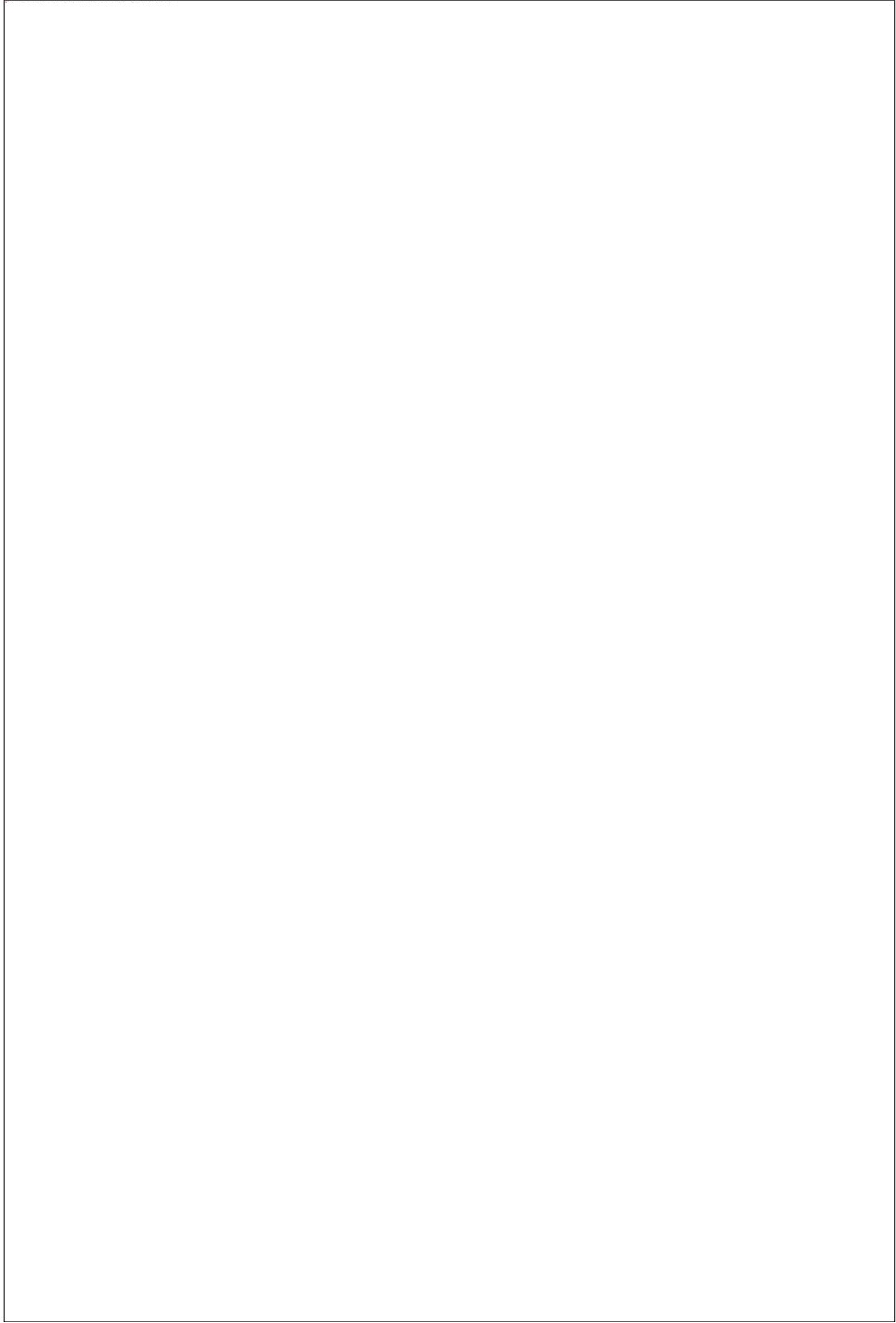


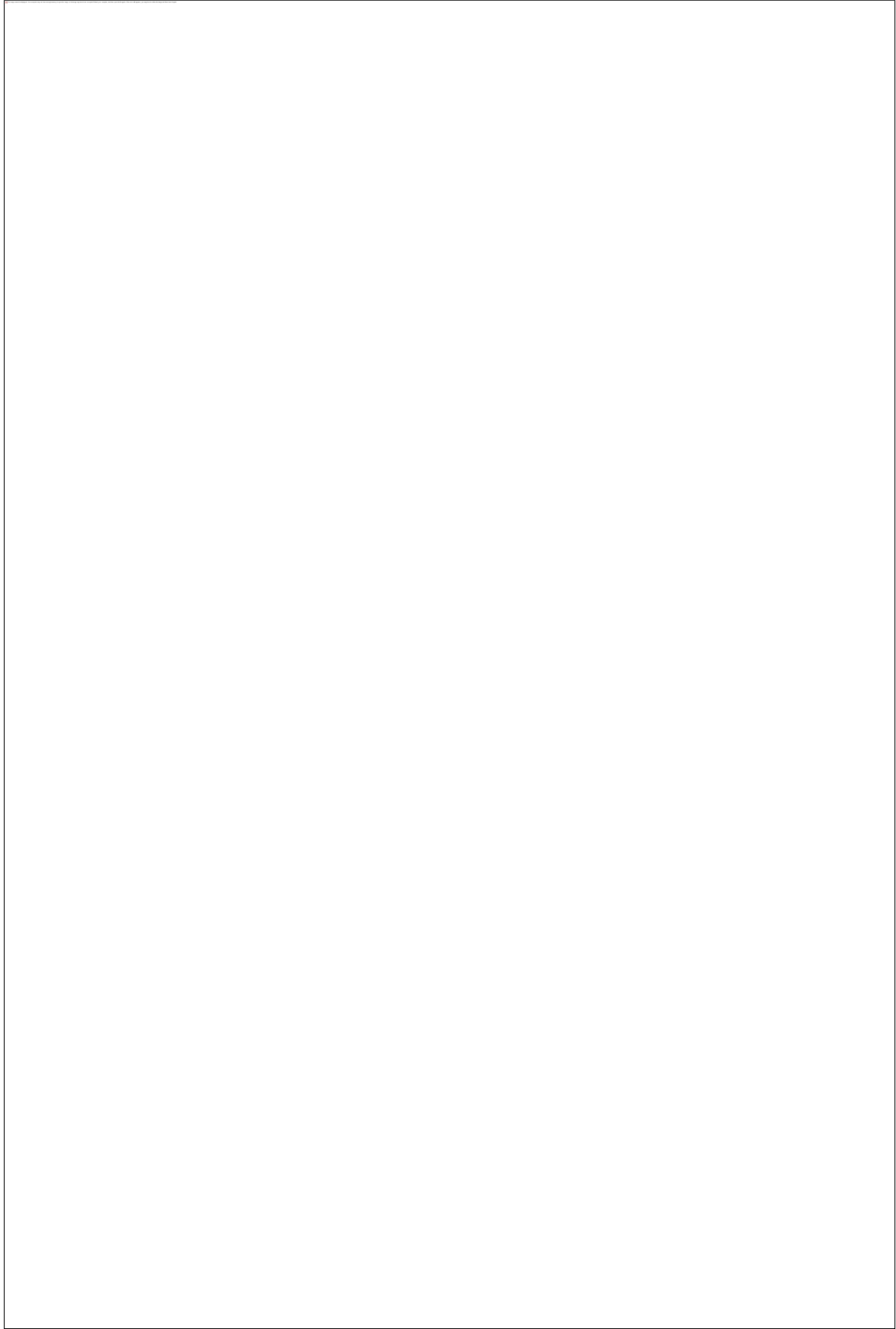


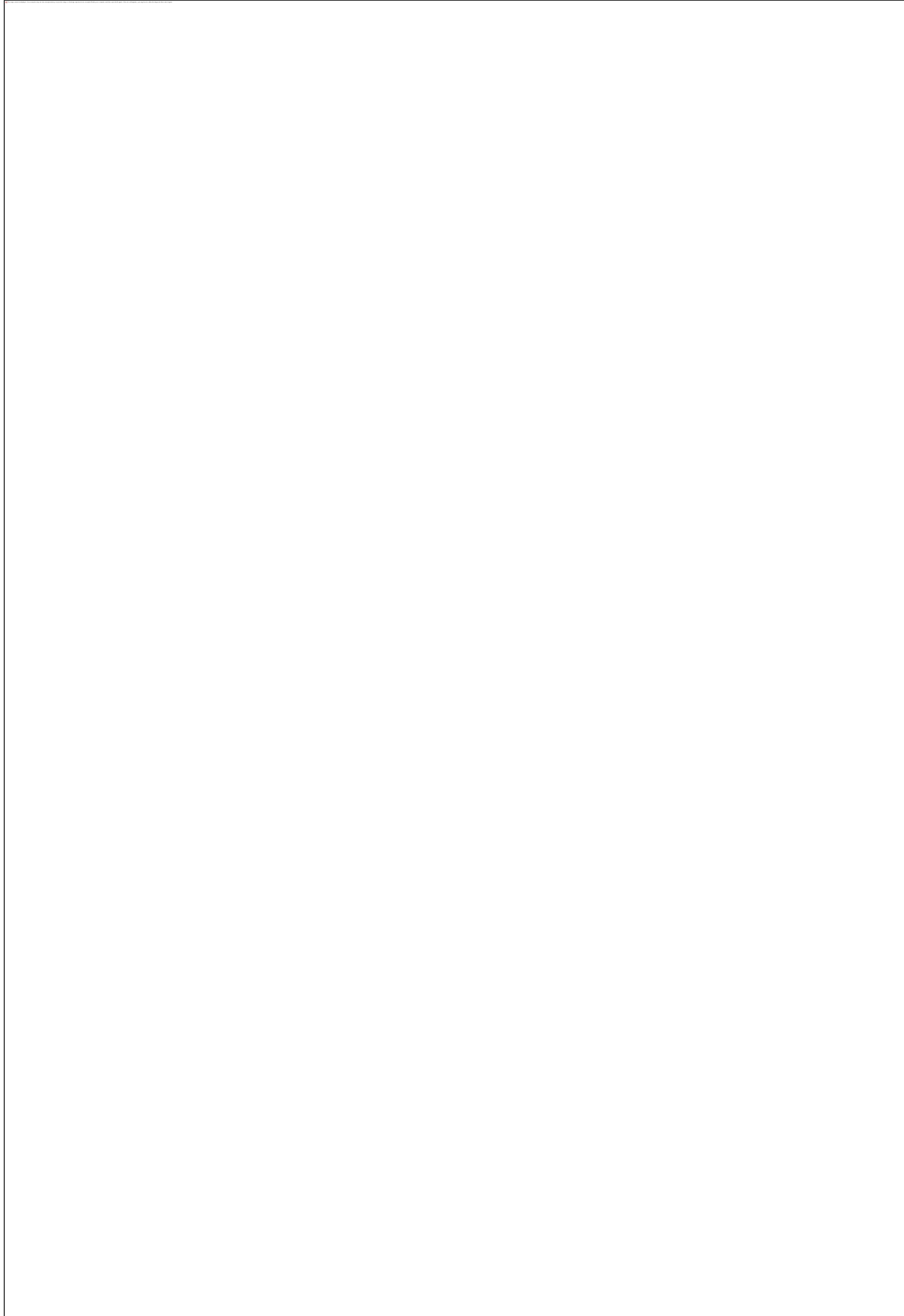


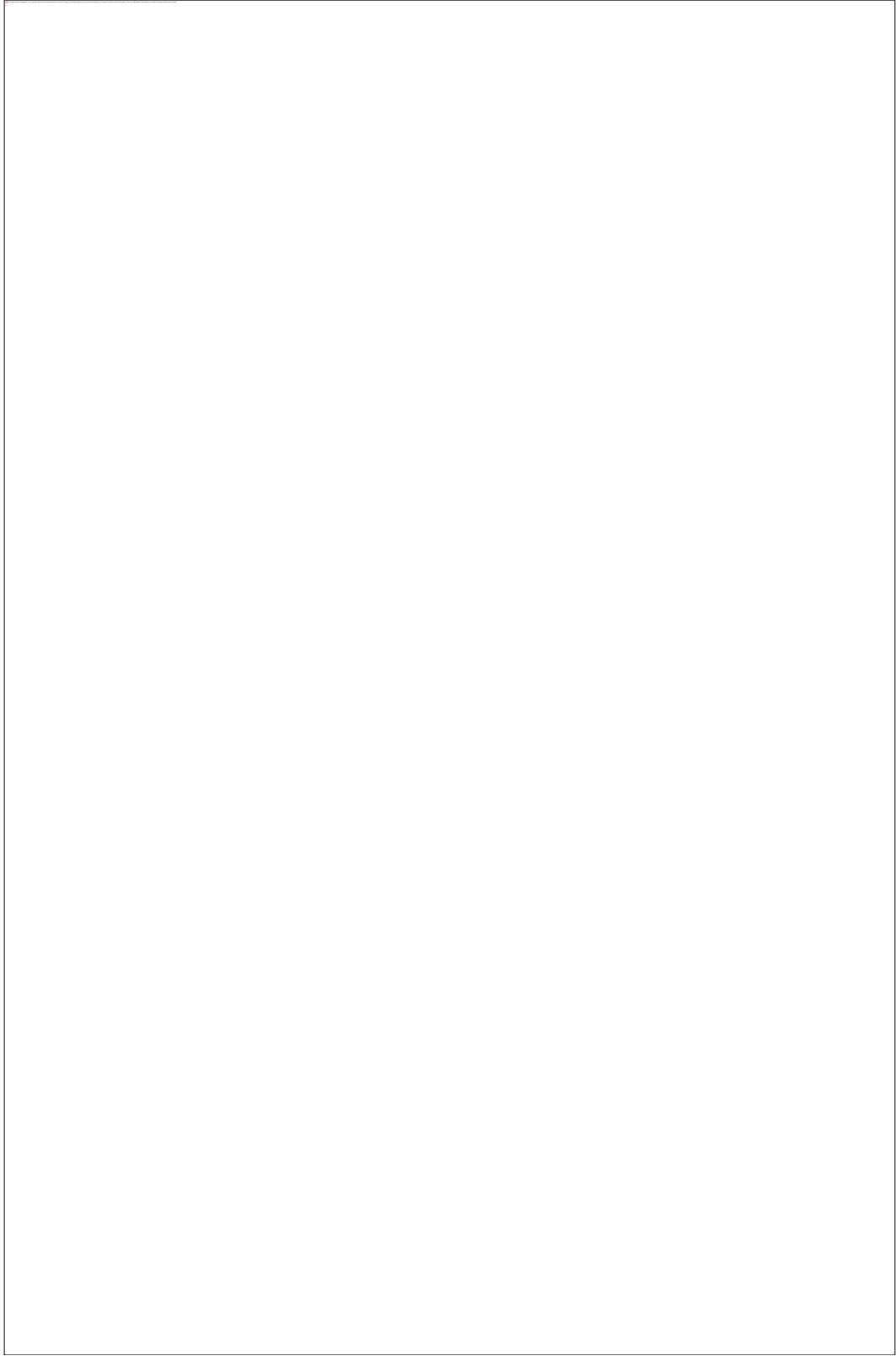


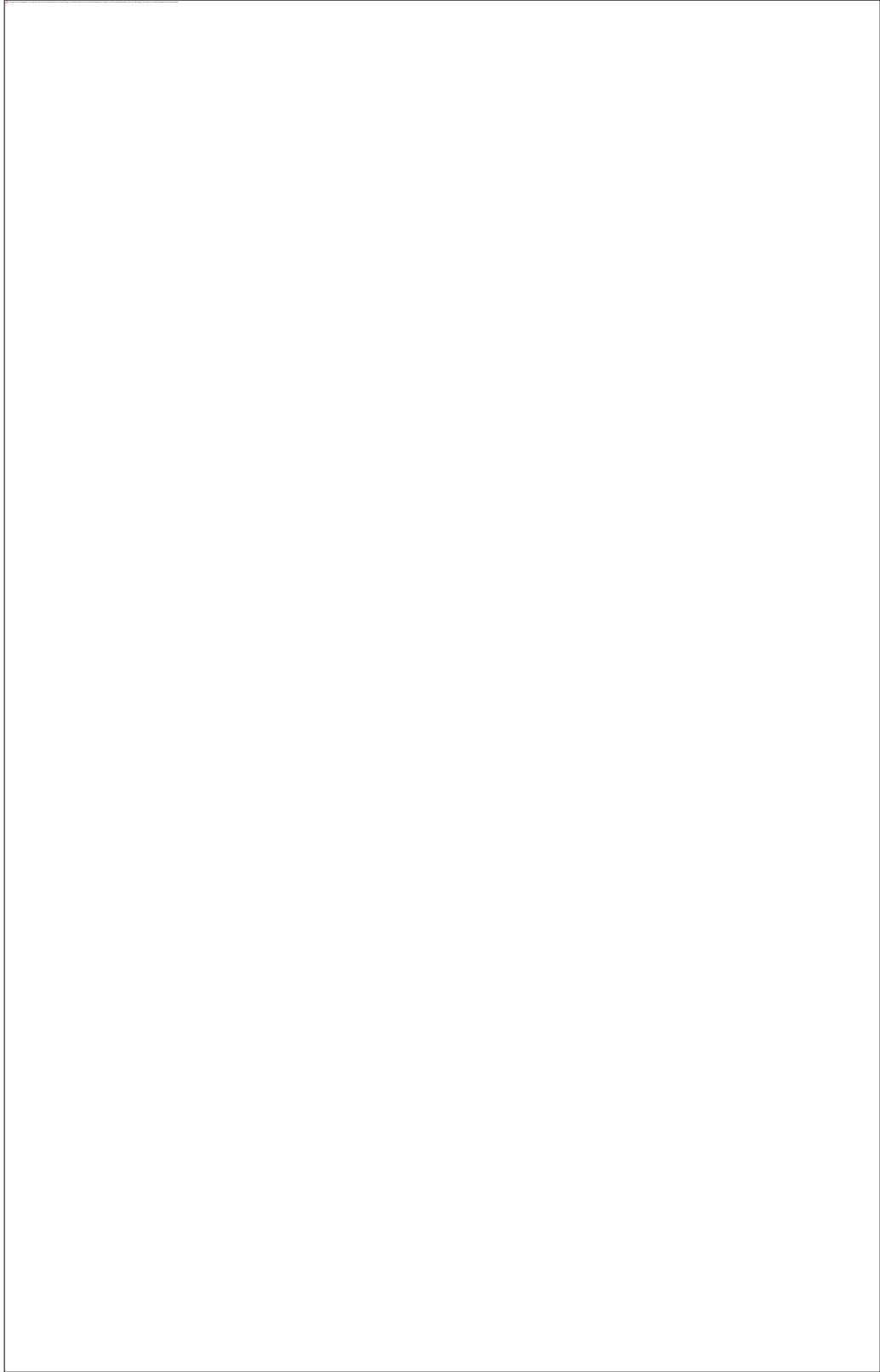


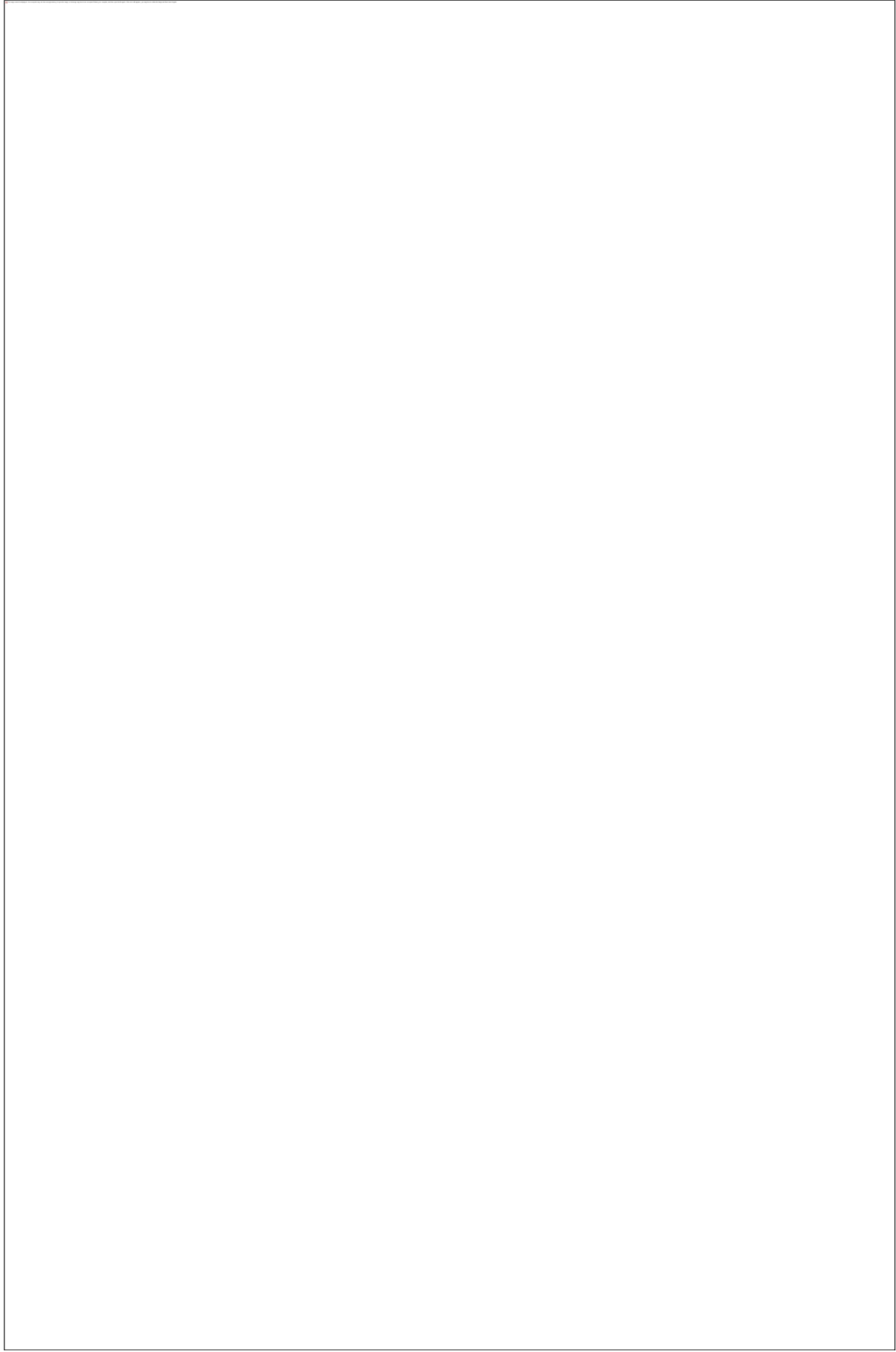


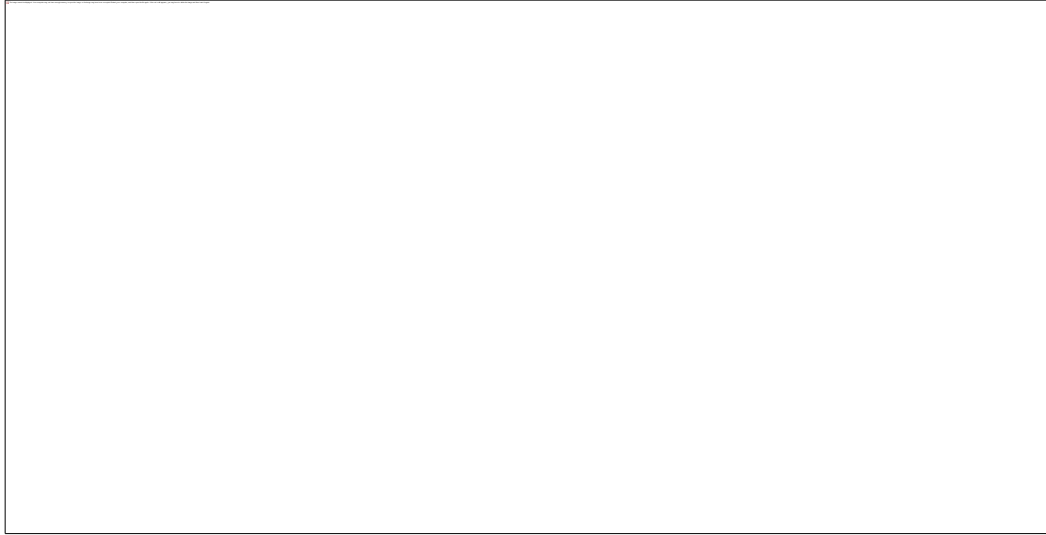












CUSTOMS, EXCISE TARIFF, ETC. (CONSOLIDATION) ACT
SUBSIDIARY LEGISLATION

No Subsidiary Legislation
