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No. S 483

**CUSTOMS ACT 1960
CUSTOMS (DUTIES)
(AMENDMENT) ORDER 2022**

In exercise of the powers conferred by section 10(1) of the Customs Act 1960, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Customs (Duties) (Amendment) Order 2022 and comes into operation on 19 June 2022.

Replacement of First Schedule

2. The First Schedule to the Customs (Duties) Order (O 4) is replaced with —

“FIRST SCHEDULE

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 1							
Live animals							
Note.							
1. This Chapter covers all live animals except:							
(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;							
(b) Cultures of micro-organisms and other products of heading 30.02; and							
(c) Animals of heading 95.08.							
01.01		Live horses, asses, mules and hinnies.					
		- Horses:					
	0101.21.00	- - Pure-bred breeding animals	NMB				7%
	0101.29.00	- - Other	NMB				7%
	0101.30	- Asses:					
	0101.30.10	- - Pure-bred breeding animals	NMB				7%
	0101.30.90	- - Other	NMB				7%
	0101.90.00	- Other	NMB				7%
01.02		Live bovine animals.					
		- Cattle:					
	0102.21.00	- - Pure-bred breeding animals	NMB				7%
	0102.29	- - Other:					
		- - - Male cattle:					
	0102.29.11	- - - - Oxen	NMB				7%
	0102.29.19	- - - - Other	NMB				7%
	0102.29.90	- - - Other	NMB				7%
		- Buffalo:					
	0102.31.00	- - Pure-bred breeding animals	NMB				7%
	0102.39.00	- - Other	NMB				7%
	0102.90	- Other:					
	0102.90.10	- - Pure-bred breeding animals	NMB				7%
	0102.90.90	- - Other	NMB				7%
01.03		Live swine.					
	0103.10.00	- Pure-bred breeding animals	NMB				7%
		- Other:					
	0103.91.00	- - Weighing less than 50 kg	NMB				7%
	0103.92.00	- - Weighing 50 kg or more	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
01.04		Live sheep and goats.					
	0104.10	- Sheep:					
	0104.10.10	-- Pure-bred breeding animals	NMB				7%
	0104.10.90	-- Other	NMB				7%
	0104.20	- Goats:					
	0104.20.10	-- Pure-bred breeding animals	NMB				7%
	0104.20.90	-- Other	NMB				7%
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 185 g:					
	0105.11	-- Fowls of the species <i>Gallus domesticus</i> :					
	0105.11.10	--- Breeding fowls	NMB				7%
	0105.11.90	--- Other	NMB				7%
	0105.12	-- Turkeys:					
	0105.12.10	--- Breeding turkeys	NMB				7%
	0105.12.90	--- Other	NMB				7%
	0105.13	-- Ducks:					
	0105.13.10	--- Breeding ducklings	NMB				7%
	0105.13.90	--- Other	NMB				7%
	0105.14	-- Geese:					
	0105.14.10	--- Breeding goslings	NMB				7%
	0105.14.90	--- Other	NMB				7%
	0105.15	-- Guinea fowls:					
	0105.15.10	--- Breeding guinea fowls	NMB				7%
	0105.15.90	--- Other	NMB				7%
		- Other:					
	0105.94	-- Fowls of the species <i>Gallus domesticus</i> :					
	0105.94.10	--- Breeding fowls, other than fighting cocks	NMB				7%
		--- Fighting cocks:					
	0105.94.41	---- Weighing not more than 2 kg	NMB				7%
	0105.94.49	---- Other	NMB				7%
		--- Other:					
	0105.94.91	---- Weighing not more than 2 kg	NMB				7%
	0105.94.99	---- Other	NMB				7%
	0105.99	-- Other:					
	0105.99.10	--- Breeding ducks	NMB				7%
	0105.99.20	--- Other ducks	NMB				7%
	0105.99.30	--- Breeding geese, turkeys and guinea fowls	NMB				7%
	0105.99.40	--- Other geese, turkeys and guinea fowls	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
01.06		Other live animals.					
		- Mammals:					
	0106.11.00	-- Primates	NMB				7%
	0106.12	-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>):					
	0106.12.10	--- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>)	NMB				7%
	0106.12.20	--- Seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	NMB				7%
	0106.13.00	-- Camels and other camelids (<i>Camelidae</i>)	NMB				7%
	0106.14.00	-- Rabbits and hares	NMB				7%
	0106.19.00	-- Other	NMB				7%
	0106.20.00	- Reptiles (including snakes and turtles)	NMB				7%
		- Birds:					
	0106.31.00	-- Birds of prey	NMB				7%
	0106.32.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	NMB				7%
	0106.33.00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	NMB				7%
	0106.39.00	-- Other	NMB				7%
		- Insects:					
	0106.41.00	-- Bees	NMB				7%
	0106.49.00	-- Other	NMB				7%
	0106.90.00	- Other	NMB				7%

Chapter 2

Meat and edible meat offal

Note.

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Edible, non-living insects (heading 04.10);
 - (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 - (d) Animal fat, other than products of heading 02.09 (Chapter 15).

02.01

Meat of bovine animals, fresh or chilled.

0201.10.00	- Carcasses and half-carcasses	TNE	7%
0201.20.00	- Other cuts with bone in	TNE	7%
0201.30.00	- Boneless	TNE	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
02.02		Meat of bovine animals, frozen.					
	0202.10.00	- Carcasses and half-carcasses	TNE				7%
	0202.20.00	- Other cuts with bone in	TNE				7%
	0202.30.00	- Boneless	TNE				7%
02.03		Meat of swine, fresh, chilled or frozen.					
		- Fresh or chilled:					
	0203.11.00	- - Carcasses and half-carcasses	TNE				7%
	0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	TNE				7%
	0203.19.00	- - Other	TNE				7%
		- Frozen:					
	0203.21.00	- - Carcasses and half-carcasses	TNE				7%
	0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	TNE				7%
	0203.29.00	- - Other	TNE				7%
02.04		Meat of sheep or goats, fresh, chilled or frozen.					
	0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	TNE				7%
		- Other meat of sheep, fresh or chilled:					
	0204.21.00	- - Carcasses and half-carcasses	TNE				7%
	0204.22.00	- - Other cuts with bone in	TNE				7%
	0204.23.00	- - Boneless	TNE				7%
	0204.30.00	- Carcasses and half-carcasses of lamb, frozen	TNE				7%
		- Other meat of sheep, frozen:					
	0204.41.00	- - Carcasses and half-carcasses	TNE				7%
	0204.42.00	- - Other cuts with bone in	TNE				7%
	0204.43.00	- - Boneless	TNE				7%
	0204.50.00	- Meat of goats	TNE				7%
02.05	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	TNE				7%
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.					
	0206.10.00	- Of bovine animals, fresh or chilled	TNE				7%
		- Of bovine animals, frozen:					
	0206.21.00	- - Tongues	TNE				7%
	0206.22.00	- - Livers	TNE				7%
	0206.29.00	- - Other	TNE				7%
	0206.30.00	- Of swine, fresh or chilled	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Of swine, frozen:					
	0206.41.00	-- Livers	TNE				7%
	0206.49.00	-- Other	TNE				7%
	0206.80.00	- Other, fresh or chilled	TNE				7%
	0206.90.00	- Other, frozen	TNE				7%
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.					
		- Of fowls of the species <i>Gallus domesticus</i> :					
	0207.11.00	-- Not cut in pieces, fresh or chilled	TNE				7%
	0207.12.00	-- Not cut in pieces, frozen	TNE				7%
	0207.13.00	-- Cuts and offal, fresh or chilled	TNE				7%
	0207.14	-- Cuts and offal, frozen:					
	0207.14.10	--- Wings	TNE				7%
	0207.14.20	--- Thighs	TNE				7%
	0207.14.30	--- Livers	TNE				7%
		--- Other:					
	0207.14.91	---- Mechanically deboned or separated meat	TNE				7%
	0207.14.99	---- Other	TNE				7%
		- Of turkeys:					
	0207.24.00	-- Not cut in pieces, fresh or chilled	TNE				7%
	0207.25.00	-- Not cut in pieces, frozen	TNE				7%
	0207.26.00	-- Cuts and offal, fresh or chilled	TNE				7%
	0207.27	-- Cuts and offal, frozen:					
	0207.27.10	--- Livers	TNE				7%
		--- Other:					
	0207.27.91	---- Mechanically deboned or separated meat	TNE				7%
	0207.27.99	---- Other	TNE				7%
		- Of ducks:					
	0207.41.00	-- Not cut in pieces, fresh or chilled	TNE				7%
	0207.42.00	-- Not cut in pieces, frozen	TNE				7%
	0207.43.00	-- Fatty livers, fresh or chilled	TNE				7%
	0207.44.00	-- Other, fresh or chilled	TNE				7%
	0207.45	-- Other, frozen:					
	0207.45.10	--- Fatty livers	TNE				7%
	0207.45.90	--- Other	TNE				7%
		- Of geese:					
	0207.51.00	-- Not cut in pieces, fresh or chilled	TNE				7%
	0207.52.00	-- Not cut in pieces, frozen	TNE				7%
	0207.53.00	-- Fatty livers, fresh or chilled	TNE				7%
	0207.54.00	-- Other, fresh or chilled	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0207.55	-- Other, frozen:					
	0207.55.10	--- Fatty livers	TNE				7%
	0207.55.90	--- Other	TNE				7%
	0207.60	- Of guinea fowls:					
	0207.60.10	-- Not cut in pieces, fresh or chilled	TNE				7%
	0207.60.20	-- Not cut in pieces, frozen	TNE				7%
	0207.60.30	-- Cuts and offal, fresh or chilled	TNE				7%
	0207.60.40	-- Cuts and offal, frozen	TNE				7%
02.08		Other meat and edible meat offal, fresh, chilled or frozen.					
	0208.10.00	- Of rabbits or hares	TNE				7%
	0208.30.00	- Of primates	TNE				7%
	0208.40	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>):					
	0208.40.10	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	TNE				7%
	0208.40.90	-- Other	TNE				7%
	0208.50.00	- Of reptiles (including snakes and turtles)	TNE				7%
	0208.60.00	- Of camels and other camelids (<i>Camelidae</i>)	TNE				7%
	0208.90	- Other:					
	0208.90.10	-- Frogs' legs	TNE				7%
	0208.90.90	-- Other	TNE				7%
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.					
	0209.10.00	- Of pigs	TNE				7%
	0209.90.00	- Other	TNE				7%
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.					
		- Meat of swine:					
	0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	TNE				7%
	0210.12.00	-- Bellies (streaky) and cuts thereof	TNE				7%
	0210.19	-- Other:					
	0210.19.30	--- Bacon; boneless hams	TNE				7%
	0210.19.90	--- Other	TNE				7%
	0210.20.00	- Meat of bovine animals	TNE				7%
		- Other, including edible flours and meals of meat or meat offal:					
	0210.91.00	-- Of primates	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0210.92	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walrus (mammals of the suborder <i>Pinnipedia</i>);					
	0210.92.10	--- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	TNE				7%
	0210.92.90	--- Other	TNE				7%
	0210.93.00	-- Of reptiles (including snakes and turtles)	TNE				7%
	0210.99	-- Other:					
	0210.99.10	--- Freeze-dried diced chicken	TNE				7%
	0210.99.20	--- Dried pork skin	TNE				7%
	0210.99.90	--- Other	TNE				7%

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

- This Chapter does not cover:
 - Mammals of heading 01.06;
 - Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.
- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

03.01

Live fish.

- Ornamental fish:

0301.11	-- Freshwater:						
0301.11.10	--- Fry		CEN				7%
	--- Other:						
0301.11.91	---- Koi carp (<i>Cyprinus carpio</i>)		CEN				7%
0301.11.92	---- Goldfish (<i>Carassius auratus</i>)		CEN				7%
0301.11.93	---- Siamese fighting fish (<i>Beta splendens</i>)		CEN				7%
0301.11.95	---- Arowanas (<i>Scleropages formosus</i>)		CEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0301.11.99	---- Other	CEN				7%
	0301.19	-- Other:					
	0301.19.10	--- Fry	CEN				7%
	0301.19.90	--- Other	CEN				7%
		- Other live fish:					
	0301.91.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	TNE				7%
	0301.92.00	-- Eels (<i>Anguilla spp.</i>)	TNE				7%
	0301.93	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> <i>spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>):					
		--- <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> <i>spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> :					
	0301.93.21	---- Breeding, other than fry	TNE				7%
	0301.93.22	---- Fry	TNE				7%
	0301.93.29	---- Other	TNE				7%
		--- <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> :					
	0301.93.31	---- Breeding, other than fry	TNE				7%
	0301.93.32	---- Fry	TNE				7%
	0301.93.39	---- Other	TNE				7%
	0301.94.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	TNE				7%
	0301.95.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	TNE				7%
	0301.99	-- Other:					
		--- Milkfish and Grouper, fry:					
	0301.99.11	---- Breeding	TNE				7%
	0301.99.19	---- Other	TNE				7%
		--- Other fish fry:					
	0301.99.22	---- Other carp, breeding	TNE				7%
	0301.99.23	---- Other carp	TNE				7%
	0301.99.24	---- Other, breeding	TNE				7%
	0301.99.29	---- Other	TNE				7%
		--- Milkfish and grouper, other than fry:					
	0301.99.31	---- Milkfish, breeding	TNE				7%
	0301.99.32	---- Milkfish, other	TNE				7%
	0301.99.33	---- Leopard coral grouper (<i>Plectropomus</i> <i>leopardus</i>)	TNE				7%
	0301.99.34	---- Brown-marbled grouper (<i>Epinephelus</i> <i>fuscoguttatus</i>)	TNE				7%
	0301.99.35	---- Humpback grouper (<i>Cromileptes altivelis</i>)	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0301.99.36	---- Other grouper	TNE				7%
		--- Other, freshwater fish:					
	0301.99.41	---- Tilapias (<i>Oreochromis spp.</i>)	TNE				7%
	0301.99.42	---- Other carp, for breeding	TNE				7%
	0301.99.49	---- Other	TNE				7%
	0301.99.50	--- Other, marine fish	TNE				7%
	0301.99.90	--- Other	TNE				7%
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.					
		- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:					
	0302.11.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	TNE				7%
	0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	TNE				7%
	0302.14.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	TNE				7%
	0302.19.00	-- Other	TNE				7%
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:					
	0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	TNE				7%
	0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)	TNE				7%
	0302.23.00	-- Sole (<i>Solea spp.</i>)	TNE				7%
	0302.24.00	-- Turbots (<i>Psetta maxima</i>)	TNE				7%
	0302.29.00	-- Other	TNE				7%
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:					
	0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	TNE				7%
	0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	TNE				7%
	0302.33.00	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	TNE				7%
	0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	TNE				7%
	0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	TNE				7%
	0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	TNE				7%
	0302.39.00	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:					
	0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	TNE				7%
	0302.42.00	-- Anchovies (<i>Engraulis spp.</i>)	TNE				7%
	0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	TNE				7%
	0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	TNE				7%
	0302.45.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	TNE				7%
	0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)	TNE				7%
	0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE				7%
	0302.49.00	-- Other	TNE				7%
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.91 to 0302.99:					
	0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE				7%
	0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	TNE				7%
	0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	TNE				7%
	0302.54.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	TNE				7%
	0302.55.00	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	TNE				7%
	0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	TNE				7%
	0302.59.00	-- Other	TNE				7%
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0302.91 to 0302.99:					
	0302.71.00	-- Tilapias (<i>Oreochromis spp.</i>)	TNE				7%
	0302.72	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>):					
	0302.72.10	--- Yellowtail catfish (<i>Pangasius pangasius</i>)	TNE				7%
	0302.72.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0302.73.00	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	TNE				7%
	0302.74.00	-- Eels (<i>Anguilla spp.</i>)	TNE				7%
	0302.79.00	-- Other - Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:	TNE				7%
	0302.81.00	-- Dogfish and other sharks	TNE				7%
	0302.82.00	-- Rays and skates (<i>Rajidae</i>)	TNE				7%
	0302.83.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE				7%
	0302.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)	TNE				7%
	0302.85.00	-- Seabream (<i>Sparidae</i>)	TNE				7%
	0302.89	-- Other: --- Marine fish:					
	0302.89.11	---- Grouper	TNE				7%
	0302.89.12	---- Longfin mojarra (<i>Pentaprion longimanus</i>)	TNE				7%
	0302.89.13	---- Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	TNE				7%
	0302.89.14	---- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	TNE				7%
	0302.89.15	---- Indian threadfins (<i>Polynemus indicus</i>)	TNE				7%
	0302.89.16	---- Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	TNE				7%
	0302.89.17	---- Black pomfrets (<i>Parastromatus niger</i>)	TNE				7%
	0302.89.18	---- Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	TNE				7%
	0302.89.19	---- Other --- Other:	TNE				7%
	0302.89.22	---- Swamp barb (<i>Puntius chola</i>)	TNE				7%
	0302.89.23	---- Silver grunts (<i>Pomadasys argenteus</i>)	TNE				7%
	0302.89.27	---- Hilsa shad (<i>Tenualosa ilisha</i>)	TNE				7%
	0302.89.28	---- Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	TNE				7%
	0302.89.29	---- Other - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:	TNE				7%
	0302.91.00	-- Livers, roes and milt	TNE				7%
	0302.92.00	-- Shark fins	TNE				7%
	0302.99.00	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.					
		- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:					
	0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	TNE				7%
	0303.12.00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	TNE				7%
	0303.13.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	TNE				7%
	0303.14.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	TNE				7%
	0303.19.00	-- Other	TNE				7%
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:					
	0303.23.00	-- Tilapias (<i>Oreochromis spp.</i>)	TNE				7%
	0303.24.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	TNE				7%
	0303.25.00	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	TNE				7%
	0303.26.00	-- Eels (<i>Anguilla spp.</i>)	TNE				7%
	0303.29.00	-- Other	TNE				7%
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:					
	0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	TNE				7%
	0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)	TNE				7%
	0303.33.00	-- Sole (<i>Solea spp.</i>)	TNE				7%
	0303.34.00	-- Turbots (<i>Psetta maxima</i>)	TNE				7%
	0303.39.00	-- Other	TNE				7%
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:					
	0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	TNE				7%
	0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0303.43.00	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	TNE				7%
	0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	TNE				7%
	0303.45	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>):					
	0303.45.10	--- Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	TNE				7%
	0303.45.90	--- Pacific bluefin tunas (<i>Thunnus orientalis</i>)	TNE				7%
	0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	TNE				7%
	0303.49	-- Other:					
	0303.49.10	--- Longtail tuna (<i>Thunnus tonggol</i>)	TNE				7%
	0303.49.90	--- Other	TNE				7%
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:					
	0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	TNE				7%
	0303.53.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	TNE				7%
	0303.54	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):					
	0303.54.10	--- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i>)	TNE				7%
	0303.54.20	--- Pacific mackerel (<i>Scomber japonicus</i>)	TNE				7%
	0303.55.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	TNE				7%
	0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)	TNE				7%
	0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE				7%
	0303.59	-- Other:					
	0303.59.10	--- Indian mackerels (<i>Rastrelliger kanagurta</i>); Island mackerels (<i>Rastrelliger faughni</i>)	TNE				7%
	0303.59.20	--- Silver pomfrets (<i>Pampus spp.</i>)	TNE				7%
	0303.59.90	--- Other	TNE				7%
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0303.91 to 0303.99:					
	0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE				7%
	0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	TNE				7%
	0303.65.00	-- Coalfish (<i>Pollachius virens</i>)	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0303.66.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	TNE				7%
	0303.67.00	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	TNE				7%
	0303.68.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	TNE				7%
	0303.69.00	-- Other	TNE				7%
		- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:					
	0303.81.00	-- Dogfish and other sharks	TNE				7%
	0303.82.00	-- Rays and skates (<i>Rajidae</i>)	TNE				7%
	0303.83.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE				7%
	0303.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)	TNE				7%
	0303.89	-- Other:					
		--- Marine fish:					
	0303.89.11	---- Grouper	TNE				7%
	0303.89.13	---- Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	TNE				7%
	0303.89.14	---- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	TNE				7%
	0303.89.15	---- Indian threadfins (<i>Polynemus indicus</i>)	TNE				7%
	0303.89.16	---- Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	TNE				7%
	0303.89.17	---- Black pomfrets (<i>Parastromatus niger</i>)	TNE				7%
	0303.89.18	---- Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	TNE				7%
	0303.89.19	---- Other	TNE				7%
		--- Other:					
	0303.89.22	---- Swamp barb (<i>Puntius chola</i>)	TNE				7%
	0303.89.23	---- Milkfish (<i>Chanos chanos</i>)	TNE				7%
	0303.89.24	---- Silver grunts (<i>Pomadysys argenteus</i>)	TNE				7%
	0303.89.27	---- Hilsa shad (<i>Tenualosa ilisha</i>)	TNE				7%
	0303.89.28	---- Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	TNE				7%
	0303.89.29	---- Other	TNE				7%
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:					
	0303.91.00	-- Livers, roes and milt	TNE				7%
	0303.92.00	-- Shark fins	TNE				7%
	0303.99.00	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.					
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):					
	0304.31.00	-- Tilapias (<i>Oreochromis spp.</i>)	TNE				7%
	0304.32.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	TNE				7%
	0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)	TNE				7%
	0304.39.00	-- Other	TNE				7%
		- Fresh or chilled fillets of other fish:					
	0304.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	TNE				7%
	0304.42.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	TNE				7%
	0304.43.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	TNE				7%
	0304.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	TNE				7%
	0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE				7%
	0304.46.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE				7%
	0304.47.00	-- Dogfish and other sharks	TNE				7%
	0304.48.00	-- Rays and skates (<i>Rajidae</i>)	TNE				7%
	0304.49.00	-- Other	TNE				7%
		- Other, fresh or chilled:					
	0304.51.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE				7%
	0304.52.00	-- Salmonidae	TNE				7%
	0304.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	TNE				7%
	0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE				7%
	0304.55.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0304.56.00	-- Dogfish and other sharks	TNE				7%
	0304.57.00	-- Rays and skates (<i>Rajidae</i>)	TNE				7%
	0304.59.00	-- Other	TNE				7%
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):					
	0304.61.00	-- Tilapias (<i>Oreochromis spp.</i>)	TNE				7%
	0304.62.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	TNE				7%
	0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	TNE				7%
	0304.69.00	-- Other	TNE				7%
		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :					
	0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE				7%
	0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	TNE				7%
	0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	TNE				7%
	0304.74.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	TNE				7%
	0304.75.00	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	TNE				7%
	0304.79.00	-- Other	TNE				7%
		- Frozen fillets of other fish:					
	0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	TNE				7%
	0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	TNE				7%
	0304.83.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	TNE				7%
	0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE				7%
	0304.85.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE				7%
	0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	TNE				7%
	0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	TNE				7%
	0304.88.00	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	TNE				7%
	0304.89	-- Other:					
	0304.89.10	-- Mahi-mahi (<i>Coryphaena hippurus</i>)	TNE				7%
	0304.89.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other, frozen:					
	0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	TNE				7%
	0304.92.00	-- Toothfish (<i>Dissostichus spp.</i>)	TNE				7%
	0304.93.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE				7%
	0304.94.00	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	TNE				7%
	0304.95.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock (<i>Theragra chalcogramma</i>)	TNE				7%
	0304.96.00	-- Dogfish and other sharks	TNE				7%
	0304.97.00	-- Rays and skates (<i>Rajidae</i>)	TNE				7%
	0304.99	-- Other:					
	0304.99.10	--- Surimi (minced fish meat)	TNE				7%
	0304.99.90	--- Other	TNE				7%
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.					
	0305.20	- Livers, roes and milt of fish, dried, smoked, salted or in brine:					
	0305.20.10	-- Of freshwater fish, dried, salted or in brine	TNE				7%
	0305.20.90	-- Other	TNE				7%
		- Fish fillets, dried, salted or in brine, but not smoked:					
	0305.31.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE				7%
	0305.32.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	TNE				7%
	0305.39	-- Other:					
	0305.39.10	--- Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulva mentalis</i>)	TNE				7%
	0305.39.20	--- Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and Bigeye croakers (<i>Pennahia anea</i>)	TNE				7%
		--- Other:					
	0305.39.91	---- Of freshwater fish	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0305.39.92	---- Of marine fish	TNE				7%
	0305.39.99	---- Other	TNE				7%
		- Smoked fish, including fillets, other than edible fish offal:					
	0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	TNE				7%
	0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	TNE				7%
	0305.43.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	TNE				7%
	0305.44.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE				7%
	0305.49	-- Other:					
	0305.49.10	--- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	TNE				7%
	0305.49.90	--- Other	TNE				7%
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:					
	0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE				7%
	0305.52.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE				7%
	0305.53.00	-- Fish of the families <i>Bregmaceroiidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE				7%
	0305.54.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	TNE				7%
	0305.59	-- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Marine fish:					
	0305.59.21	---- Anchovies (<i>Stolephorus spp.</i> , <i>Coilia spp.</i> , <i>Setipinna spp.</i> , <i>Lycotrissa spp.</i> , <i>Thryssa spp.</i> and <i>Engrasicholina spp.</i>)	TNE				7%
	0305.59.29	---- Other	TNE				7%
	0305.59.90	--- Other	TNE				7%
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:					
	0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	TNE				7%
	0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	TNE				7%
	0305.63.00	-- Anchovies (<i>Engraulis spp.</i>)	TNE				7%
	0305.64.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla Catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	TNE				7%
	0305.69	-- Other:					
	0305.69.10	--- Marine fish	TNE				7%
	0305.69.90	--- Other	TNE				7%
		- Fish fins, heads, tails, maws and other edible fish offal:					
	0305.71	-- Shark fins:					
	0305.71.10	--- Dried or smoked	TNE				7%
	0305.71.90	--- Other	TNE				7%
	0305.72	-- Fish heads, tails and maws:					
		--- Fish maws:					
	0305.72.11	---- Of cod	TNE				7%
	0305.72.19	---- Other	TNE				7%
		--- Other:					
	0305.72.91	---- Of cod	TNE				7%
	0305.72.99	---- Other	TNE				7%
	0305.79	-- Other:					
	0305.79.10	--- Of cod	TNE				7%
	0305.79.90	--- Other	TNE				7%
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.					
		- Frozen:					
	0306.11	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0306.11.10	--- Smoked	TNE				7%
	0306.11.90	--- Other	TNE				7%
	0306.12	-- Lobsters (<i>Homarus spp.</i>):					
	0306.12.10	--- Smoked	TNE				7%
	0306.12.90	--- Other	TNE				7%
	0306.14	-- Crabs:					
		--- Smoked:					
	0306.14.11	---- Soft shell crabs	TNE				7%
	0306.14.19	---- Other	TNE				7%
		--- Other:					
	0306.14.91	---- Swimming crabs (crabs of the family <i>Portunidae</i>)	TNE				7%
	0306.14.92	---- King crabs (crabs of the family <i>Lithodidae</i>)	TNE				7%
	0306.14.93	---- Snow crabs (crabs of the family <i>Orgoniidae</i>)	TNE				7%
	0306.14.99	--- Other	TNE				7%
	0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	TNE				7%
	0306.16.00	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	TNE				7%
	0306.17	-- Other shrimps and prawns:					
		--- Giant tiger prawns (<i>Penaeus monodon</i>):					
	0306.17.11	---- Headless	TNE				7%
	0306.17.19	---- Other	TNE				7%
		--- Whiteleg shrimps (<i>Litopenaeus vannamei</i>):					
	0306.17.21	---- Headless, with tail	TNE				7%
	0306.17.22	---- Headless, without tail	TNE				7%
	0306.17.29	---- Other	TNE				7%
	0306.17.30	--- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	TNE				7%
	0306.17.90	--- Other	TNE				7%
	0306.19.00	-- Other	TNE				7%
		- Live, fresh or chilled:					
	0306.31	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):					
	0306.31.10	--- Breeding	TNE				7%
	0306.31.20	--- Other, live	TNE				7%
	0306.31.30	--- Fresh or chilled	TNE				7%
	0306.32	-- Lobsters (<i>Homarus spp.</i>):					
	0306.32.10	--- Breeding	TNE				7%
	0306.32.20	--- Other, live	TNE				7%
	0306.32.30	--- Fresh or chilled	TNE				7%
	0306.33	-- Crabs:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Blue crabs (<i>Callinectes spp.</i>) and Snow crabs (crabs of the family <i>Oregoniidae</i>):					
	0306.33.11	---- Live	TNE				7%
	0306.33.12	---- Fresh or chilled	TNE				7%
		--- Other:					
	0306.33.91	---- Live	TNE				7%
	0306.33.92	---- Fresh or chilled	TNE				7%
	0306.34.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	KGM				7%
	0306.35	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):					
	0306.35.10	--- Breeding	TNE				7%
	0306.35.20	--- Other, live	TNE				7%
	0306.35.30	--- Fresh or chilled	TNE				7%
	0306.36	-- Other shrimps and prawns:					
		--- Breeding:					
	0306.36.11	---- Giant tiger prawns (<i>Penaeus monodon</i>)	TNE				7%
	0306.36.12	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	TNE				7%
	0306.36.13	---- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	TNE				7%
	0306.36.19	---- Other	TNE				7%
		--- Other, live:					
	0306.36.21	---- Giant tiger prawns (<i>Penaeus monodon</i>)	TNE				7%
	0306.36.22	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	TNE				7%
	0306.36.23	---- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	TNE				7%
	0306.36.29	---- Other	TNE				7%
		--- Fresh or chilled:					
	0306.36.31	---- Giant tiger prawns (<i>Penaeus monodon</i>)	TNE				7%
	0306.36.32	---- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	TNE				7%
	0306.36.33	---- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	TNE				7%
	0306.36.39	---- Other	TNE				7%
	0306.39	-- Other:					
	0306.39.10	--- Live	TNE				7%
	0306.39.20	--- Fresh or chilled	TNE				7%
		- Other:					
	0306.91	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):					
		--- In airtight containers for retail sale:					
	0306.91.21	---- Smoked	TNE				7%
	0306.91.29	---- Other	TNE				7%
		--- Other:					
	0306.91.31	---- Smoked	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0306.91.39	---- Other	TNE				7%
	0306.92	-- Lobsters (<i>Homarus spp.</i>):					
		--- In airtight containers for retail sale:					
	0306.92.21	---- Smoked	TNE				7%
	0306.92.29	---- Other	TNE				7%
		--- Other:					
	0306.92.31	---- Smoked	TNE				7%
	0306.92.39	---- Other	TNE				7%
	0306.93	-- Crabs:					
		--- In airtight containers for retail sale:					
	0306.93.21	---- Smoked	TNE				7%
	0306.93.29	---- Other	TNE				7%
		--- Other:					
	0306.93.31	---- Smoked	TNE				7%
	0306.93.39	---- Other	TNE				7%
	0306.94	-- Norway lobsters (<i>Nephrops norvegicus</i>):					
		--- In airtight containers for retail sale:					
	0306.94.21	---- Smoked	TNE				7%
	0306.94.29	---- Other	TNE				7%
		--- Other:					
	0306.94.31	---- Smoked	TNE				7%
	0306.94.39	---- Other	TNE				7%
	0306.95	-- Shrimps and prawns:					
		--- In airtight containers for retail sale:					
	0306.95.21	---- In shell, cooked by steaming or boiling in water	TNE				7%
	0306.95.29	---- Other	TNE				7%
	0306.95.30	--- Other	TNE				7%
	0306.99	-- Other:					
		--- In airtight containers for retail sale:					
	0306.99.21	---- Smoked	TNE				7%
	0306.99.29	---- Other	TNE				7%
		--- Other:					
	0306.99.31	---- Smoked	TNE				7%
	0306.99.39	---- Other	TNE				7%
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.					
		- Oysters:					
	0307.11	-- Live, fresh or chilled:					
	0307.11.10	--- Live	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0307.11.20	--- Fresh or chilled	TNE				7%
	0307.12.00	-- Frozen	TNE				7%
	0307.19	-- Other:					
	0307.19.20	--- Dried, salted or in brine	TNE				7%
	0307.19.30	--- Smoked	KGM				7%
		- Scallops and other molluscs of the family <i>Pectinidae</i> :					
	0307.21	-- Live, fresh or chilled:					
	0307.21.10	--- Live	TNE				7%
	0307.21.20	--- Fresh or chilled	TNE				7%
	0307.22.00	-- Frozen	TNE				7%
	0307.29	-- Other:					
	0307.29.30	--- Dried, salted or in brine	TNE				7%
	0307.29.40	--- Smoked	TNE				7%
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):					
	0307.31	-- Live, fresh or chilled:					
	0307.31.10	--- Live	TNE				7%
	0307.31.20	--- Fresh or chilled	TNE				7%
	0307.32.00	-- Frozen	TNE				7%
	0307.39	-- Other:					
	0307.39.30	--- Dried, salted or in brine	TNE				7%
	0307.39.40	--- Smoked	TNE				7%
		- Cuttle fish and squid:					
	0307.42	-- Live, fresh or chilled:					
		--- Live:					
	0307.42.11	---- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)	TNE				7%
	0307.42.19	---- Other	TNE				7%
		--- Fresh or chilled:					
	0307.42.21	---- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)	TNE				7%
	0307.42.29	---- Other	TNE				7%
	0307.43	-- Frozen:					
	0307.43.10	--- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>)	TNE				7%
	0307.43.90	--- Other	TNE				7%
	0307.49	-- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Dried, salted or in brine:					
	0307.49.21	---- 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>)	TNE				7%
	0307.49.29	---- Other	TNE				7%
		--- Smoked:					
	0307.49.31	---- 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>)	KGM				7%
	0307.49.39	---- Other	KGM				7%
		- Octopus (<i>Octopus spp.</i>):					
	0307.51	-- Live, fresh or chilled:					
	0307.51.10	--- Live	TNE				7%
	0307.51.20	--- Fresh or chilled	TNE				7%
	0307.52.00	-- Frozen	TNE				7%
	0307.59	-- Other:					
	0307.59.20	--- Dried, salted or in brine	TNE				7%
	0307.59.30	--- Smoked	KGM				7%
	0307.60	- Snails, other than sea snails:					
	0307.60.10	-- Live	TNE				7%
	0307.60.20	-- Fresh, chilled or frozen	TNE				7%
	0307.60.40	-- Dried, salted or in brine	TNE				7%
	0307.60.50	-- Smoked	TNE				7%
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Macluridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):					
	0307.71	-- Live, fresh or chilled:					
	0307.71.10	--- Live	TNE				7%
	0307.71.20	--- Fresh or chilled	TNE				7%
	0307.72.00	-- Frozen	TNE				7%
	0307.79	-- Other:					
	0307.79.30	--- Dried, salted or in brine	KGM				7%
	0307.79.40	--- Smoked	KGM				7%
		- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):					
	0307.81	-- Live, fresh or chilled abalone (<i>Haliotis spp.</i>):					
	0307.81.10	--- Live	TNE				7%
	0307.81.20	--- Fresh or chilled	TNE				7%
	0307.82	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>):					
	0307.82.10	--- Live	TNE				7%
	0307.82.20	--- Fresh or chilled	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0307.83.00	-- Frozen abalone (<i>Haliotis spp.</i>)	TNE				7%
	0307.84.00	-- Frozen stromboid conchs (<i>Strombus spp.</i>)	TNE				7%
	0307.87	-- Other abalone (<i>Haliotis spp.</i>):					
	0307.87.10	--- Dried, salted or in brine	KGM				7%
	0307.87.20	--- Smoked	KGM				7%
	0307.88	-- Other stromboid conchs (<i>Strombus spp.</i>):					
	0307.88.10	--- Dried, salted or in brine	KGM				7%
	0307.88.20	--- Smoked	KGM				7%
		- Other:					
	0307.91	-- Live, fresh or chilled:					
	0307.91.10	--- Live	TNE				7%
	0307.91.20	--- Fresh or chilled	TNE				7%
	0307.92.00	-- Frozen	TNE				7%
	0307.99	-- Other:					
	0307.99.30	--- Dried, salted or in brine	KGM				7%
	0307.99.40	--- Smoked	KGM				7%
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.					
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>):					
	0308.11	-- Live, fresh or chilled:					
	0308.11.10	--- Live	TNE				7%
	0308.11.20	--- Fresh or chilled	TNE				7%
	0308.12.00	-- Frozen	TNE				7%
	0308.19	-- Other:					
	0308.19.20	--- Dried, salted or in brine	TNE				7%
	0308.19.30	--- Smoked	KGM				7%
		- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):					
	0308.21	-- Live, fresh or chilled:					
	0308.21.10	--- Live	TNE				7%
	0308.21.20	--- Fresh or chilled	TNE				7%
	0308.22.00	-- Frozen	TNE				7%
	0308.29	-- Other:					
	0308.29.20	--- Dried, salted or in brine	TNE				7%
	0308.29.30	--- Smoked	KGM				7%
	0308.30	- Jellyfish (<i>Rhopilema spp.</i>):					
	0308.30.10	-- Live	TNE				7%
	0308.30.20	-- Fresh or chilled	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0308.30.30	-- Frozen	TNE				7%
	0308.30.40	-- Dried, salted or in brine	TNE				7%
	0308.30.50	-- Smoked	KGM				7%
	0308.90	- Other:					
	0308.90.10	-- Live	TNE				7%
	0308.90.20	-- Fresh or chilled	TNE				7%
	0308.90.30	-- Frozen	TNE				7%
	0308.90.40	-- Dried, salted or in brine	TNE				7%
	0308.90.50	-- Smoked	KGM				7%
03.09		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.					
	0309.10.00	- Of fish	TNE				7%
	0309.90	- Other:					
		-- Of crustaceans:					
	0309.90.11	--- Fresh or chilled	TNE				7%
	0309.90.12	--- Frozen	TNE				7%
	0309.90.19	--- Other	TNE				7%
		-- Of molluscs:					
	0309.90.21	--- Fresh or chilled	TNE				7%
	0309.90.22	--- Frozen	TNE				7%
	0309.90.29	--- Other	TNE				7%
	0309.90.90	-- Of other aquatic invertebrates	TNE				7%

Chapter 4

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

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

3. For the purposes of heading 04.05:

- (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
- (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

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

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

5. This Chapter does not cover:

- (a) Non-living insects, unfit for human consumption (heading 05.11);
- (b) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
- (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
- (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Subheading Notes.							
1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.							
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).							
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.					
	0401.10	- Of a fat content, by weight, not exceeding 1%:					
	0401.10.10	-- In liquid form	KGM				7%
	0401.10.90	-- Other	KGM				7%
	0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:					
	0401.20.10	-- In liquid form	KGM				7%
	0401.20.90	-- Other	KGM				7%
	0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:					
	0401.40.10	-- Milk in liquid form	KGM				7%
	0401.40.20	-- Milk in frozen form	KGM				7%
	0401.40.90	-- Other	KGM				7%
	0401.50	- Of a fat content, by weight, exceeding 10%:					
	0401.50.10	-- In liquid form	KGM				7%
	0401.50.90	-- Other	KGM				7%
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.					
	0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:					
		-- Not containing added sugar or other sweetening matter:					
	0402.10.41	--- In containers of a net weight of 20 kg or more	KGM				7%
	0402.10.42	--- In containers of a net weight of 2 kg or less	KGM				7%
	0402.10.49	--- Other	KGM				7%
		-- Other:					
	0402.10.91	--- In containers of a net weight of 20 kg or more	KGM				7%
	0402.10.92	--- In containers of a net weight of 2 kg or less	KGM				7%
	0402.10.99	--- Other	KGM				7%
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:					
	0402.21	-- Not containing added sugar or other sweetening matter:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0402.21.20	--- In containers of a net weight of 20 kg or more	KGM				7%
	0402.21.30	--- In containers of a net weight of 2 kg or less	KGM				7%
	0402.21.90	--- Other	KGM				7%
	0402.29	-- Other:					
	0402.29.20	--- In containers of a net weight of 20 kg or more	KGM				7%
	0402.29.30	--- In containers of a net weight of 2 kg or less	KGM				7%
	0402.29.90	--- Other	KGM				7%
		- Other:					
	0402.91.00	-- Not containing added sugar or other sweetening matter	KGM				7%
	0402.99.00	-- Other	KGM				7%
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.					
	0403.20	- Yogurt:					
		-- In liquid form, whether or not condensed:					
	0403.20.11	--- Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	KGM				7%
	0403.20.19	--- Other	KGM				7%
		-- Other:					
	0403.20.91	--- Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	KGM				7%
	0403.20.99	--- Other	KGM				7%
	0403.90	- Other:					
	0403.90.10	-- Buttermilk	KGM				7%
	0403.90.90	-- Other	KGM				7%
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.					
	0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:					
		-- In powder form:					
	0404.10.11	--- Whey, fit for human consumption	KGM				7%
	0404.10.19	--- Other	KGM				7%
		-- Other:					
	0404.10.91	--- Whey, fit for human consumption	KGM				7%
	0404.10.99	--- Other	KGM				7%
	0404.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
04.05		Butter and other fats and oils derived from milk; dairy spreads.					
	0405.10.00	- Butter	KGM				7%
	0405.20.00	- Dairy spreads	KGM				7%
	0405.90	- Other:					
	0405.90.10	-- Anhydrous butterfat	KGM				7%
	0405.90.20	-- Butteroil	KGM				7%
	0405.90.30	-- Ghee	KGM				7%
	0405.90.90	-- Other	KGM				7%
04.06		Cheese and curd.					
	0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:					
	0406.10.10	-- Fresh (unripened or uncured) cheese, including whey cheese	KGM				7%
	0406.10.20	-- Curd	KGM				7%
	0406.20	- Grated or powdered cheese, of all kinds:					
	0406.20.10	-- In packages of a gross weight exceeding 20 kg	KGM				7%
	0406.20.90	-- Other	KGM				7%
	0406.30.00	- Processed cheese, not grated or powdered	KGM				7%
	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	KGM				7%
	0406.90.00	- Other cheese	KGM				7%
04.07		Birds' eggs, in shell, fresh, preserved or cooked.					
		- Fertilised eggs for incubation:					
	0407.11	-- Of fowls of the species <i>Gallus domesticus</i> :					
	0407.11.10	--- For breeding	CEN				7%
	0407.11.90	--- Other	CEN				7%
	0407.19	-- Other:					
		--- Of ducks:					
	0407.19.11	---- For breeding	CEN				7%
	0407.19.19	---- Other	CEN				7%
		--- Other:					
	0407.19.91	---- For breeding	CEN				7%
	0407.19.99	---- Other	CEN				7%
		- Other fresh eggs:					
	0407.21.00	-- Of fowls of the species <i>Gallus domesticus</i>	CEN				7%
	0407.29	-- Other:					
	0407.29.10	--- Of ducks	CEN				7%
	0407.29.90	--- Other	CEN				7%
	0407.90	- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0407.90.10	-- Of fowls of the species <i>Gallus domesticus</i>	CEN				7%
	0407.90.20	-- Of ducks	CEN				7%
	0407.90.90	-- Other	CEN				7%
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.					
		- Egg yolks:					
	0408.11.00	-- Dried	KGM				7%
	0408.19.00	-- Other	KGM				7%
		- Other:					
	0408.91.00	-- Dried	KGM				7%
	0408.99.00	-- Other	KGM				7%
04.09	0409.00.00	Natural honey.	KGM				7%
04.10		Insects and other edible products of animal origin, not elsewhere specified or included.					
	0410.10.00	- Insects	KGM				7%
	0410.90	- Other:					
	0410.90.10	-- Birds' nests	KGM				7%
	0410.90.20	-- Turtles' eggs	KGM				7%
	0410.90.90	-- Other	KGM				7%

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".					
		4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, <i>inter alia</i> , horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.					
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	KGM				7%
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.					
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	KGM				7%
	0502.90.00	- Other	KGM				7%
05.04	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	KGM				7%
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.					
	0505.10	- Feathers of a kind used for stuffing; down:					
	0505.10.10	-- Duck feathers	KGM				7%
	0505.10.90	-- Other	KGM				7%
	0505.90	- Other:					
	0505.90.10	-- Duck feathers	KGM				7%
	0505.90.90	-- Other	KGM				7%
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.					
	0506.10.00	- Ossein and bones treated with acid	KGM				7%
	0506.90.00	- Other	KGM				7%
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.					
	0507.10.00	- Ivory; ivory powder and waste	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0507.90	- Other:					
	0507.90.20	- - Tortoise-shell	KGM				7%
	0507.90.90	- - Other	KGM				7%
05.08		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.					
	0508.00.20	- Shells of molluscs, crustaceans or echinoderms	KGM				7%
	0508.00.90	- Other	KGM				7%
05.10	0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	KGM				7%
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.					
	0511.10.00	- Bovine semen	KGM				7%
		- Other:					
	0511.91	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:					
	0511.91.10	- - - Roes and milt	KGM				7%
	0511.91.20	- - - Artemia egg (Brine shrimp egg)	KGM				7%
	0511.91.30	- - - Fish skin	KGM				7%
	0511.91.90	- - - Other	KGM				7%
	0511.99	- - Other:					
	0511.99.10	- - - Domestic animal semen	KGM				7%
	0511.99.20	- - - Silk worm eggs	KGM				7%
	0511.99.30	- - - Natural sponges	KGM				7%
	0511.99.90	- - - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SECTION II

VEGETABLE PRODUCTS

Note.

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

Chapter 6

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

Notes.

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.					
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	NMB				7%
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:					
	0601.20.10	-- Chicory plants	NMB				7%
	0601.20.20	-- Chicory roots	NMB				7%
	0601.20.90	-- Other	NMB				7%
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.					
	0602.10	- Unrooted cuttings and slips:					
	0602.10.10	-- Of orchids	NMB				7%
	0602.10.20	-- Of rubber trees	NMB				7%
	0602.10.90	-- Other	NMB				7%
	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	NMB				7%
	0602.30.00	- Rhododendrons and azaleas, grafted or not	NMB				7%
	0602.40.00	- Roses, grafted or not	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0602.90	- Other:					
	0602.90.10	-- Rooted orchid cuttings and slips	KGM				7%
	0602.90.20	-- Orchid seedlings	KGM				7%
	0602.90.40	-- Budded stumps of the genus <i>Hevea</i>	KGM				7%
	0602.90.50	-- Seedlings of the genus <i>Hevea</i>	KGM				7%
	0602.90.60	-- Budwood of the genus <i>Hevea</i>	KGM				7%
	0602.90.90	-- Other	KGM				7%
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
		- Fresh:					
	0603.11.00	-- Roses	KGM				7%
	0603.12.00	-- Carnations	KGM				7%
	0603.13.00	-- Orchids	KGM				7%
	0603.14.00	-- Chrysanthemums	KGM				7%
	0603.15.00	-- Lilies (<i>Lilium spp.</i>)	KGM				7%
	0603.19.00	-- Other	KGM				7%
	0603.90.00	- Other	KGM				7%
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.					
	0604.20	- Fresh:					
	0604.20.10	-- Mosses and lichens	KGM				7%
	0604.20.90	-- Other	KGM				7%
	0604.90	- Other:					
	0604.90.10	-- Mosses and lichens	KGM				7%
	0604.90.90	-- Other	KGM				7%

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:					
		(a) dried leguminous vegetables, shelled (heading 07.13);					
		(b) sweet corn in the forms specified in headings 11.02 to 11.04;					
		(c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);					
		(d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).					
		4. However, dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> are excluded from this Chapter (heading 09.04).					
		5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.					
07.01		Potatoes, fresh or chilled.					
	0701.10.00	- Seed	TNE				7%
	0701.90	- Other:					
	0701.90.10	-- Chipping potatoes	TNE				7%
	0701.90.90	-- Other	TNE				7%
07.02	0702.00.00	Tomatoes, fresh or chilled.	TNE				7%
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.					
	0703.10	- Onions and shallots:					
		-- Onions:					
	0703.10.11	--- Bulbs for propagation	TNE				7%
	0703.10.19	--- Other	TNE				7%
		-- Shallots:					
	0703.10.21	--- Bulbs for propagation	TNE				7%
	0703.10.29	--- Other	TNE				7%
	0703.20	- Garlic:					
	0703.20.10	-- Bulbs for propagation	TNE				7%
	0703.20.90	-- Other	TNE				7%
	0703.90	- Leeks and other alliaceous vegetables:					
	0703.90.10	-- Bulbs for propagation	TNE				7%
	0703.90.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.					
	0704.10	- Cauliflowers and broccoli:					
	0704.10.10	-- Cauliflowers	TNE				7%
	0704.10.20	-- Headed broccoli	TNE				7%
	0704.10.90	-- Other broccoli	TNE				7%
	0704.20.00	- Brussels sprouts	TNE				7%
	0704.90	- Other:					
	0704.90.10	-- Round (drumhead) cabbages	TNE				7%
	0704.90.20	-- Chinese mustard	TNE				7%
	0704.90.30	-- Other cabbages	TNE				7%
	0704.90.90	-- Other	TNE				7%
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.					
		- Lettuce:					
	0705.11.00	-- Cabbage lettuce (head lettuce)	TNE				7%
	0705.19.00	-- Other	TNE				7%
		- Chicory:					
	0705.21.00	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	TNE				7%
	0705.29.00	-- Other	TNE				7%
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.					
	0706.10	- Carrots and turnips:					
	0706.10.10	-- Carrots	TNE				7%
	0706.10.20	-- Turnips	TNE				7%
	0706.90.00	- Other	TNE				7%
07.07	0707.00.00	Cucumbers and gherkins, fresh or chilled.	TNE				7%
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.					
	0708.10.00	- Peas (<i>Pisum sativum</i>)	TNE				7%
	0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):					
	0708.20.10	-- French beans	TNE				7%
	0708.20.20	-- Long beans	TNE				7%
	0708.20.90	-- Other	TNE				7%
	0708.90.00	- Other leguminous vegetables	TNE				7%
07.09		Other vegetables, fresh or chilled.					
	0709.20.00	- Asparagus	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0709.30.00	- Aubergines (egg-plants)	TNE				7%
	0709.40.00	- Celery other than celeriac	TNE				7%
		- Mushrooms and truffles:					
	0709.51.00	-- Mushrooms of the genus <i>Agaricus</i>	TNE				7%
	0709.52.00	-- Mushrooms of the genus <i>Boletus</i>	TNE				7%
	0709.53.00	-- Mushrooms of the genus <i>Cantharellus</i>	TNE				7%
	0709.54.00	-- Shiitake (<i>Lentinus edodes</i>)	TNE				7%
	0709.55.00	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anaticum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	TNE				7%
	0709.56.00	-- Truffles (<i>Tuber spp.</i>)	TNE				7%
	0709.59	-- Other:					
	0709.59.20	--- Truffles, other than <i>Tuber spp.</i>	TNE				7%
	0709.59.90	--- Other	TNE				7%
	0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :					
	0709.60.10	-- Chillies (fruits of genus <i>Capsicum</i>)	TNE				7%
	0709.60.90	-- Other	TNE				7%
	0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	TNE				7%
		- Other:					
	0709.91.00	-- Globe artichokes	TNE				7%
	0709.92.00	-- Olives	TNE				7%
	0709.93.00	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	TNE				7%
	0709.99	-- Other:					
	0709.99.10	--- Sweet corn	TNE				7%
	0709.99.20	--- Lady's finger (Okra)	TNE				7%
	0709.99.90	--- Other	TNE				7%
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.					
	0710.10.00	- Potatoes	TNE				7%
		- Leguminous vegetables, shelled or unshelled:					
	0710.21.00	-- Peas (<i>Pisum sativum</i>)	TNE				7%
	0710.22.00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	TNE				7%
	0710.29.00	-- Other	TNE				7%
	0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	TNE				7%
	0710.40.00	- Sweet corn	TNE				7%
	0710.80.00	- Other vegetables	TNE				7%
	0710.90.00	- Mixtures of vegetables	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
07.11		Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.					
	0711.20	- Olives:					
	0711.20.10	-- Preserved by sulphur dioxide gas	TNE				7%
	0711.20.90	-- Other	TNE				7%
	0711.40	- Cucumbers and gherkins:					
	0711.40.10	-- Preserved by sulphur dioxide gas	TNE				7%
	0711.40.90	-- Other	TNE				7%
		- Mushrooms and truffles:					
	0711.51	-- Mushrooms of the genus <i>Agaricus</i> :					
	0711.51.10	--- Preserved by sulphur dioxide gas	TNE				7%
	0711.51.90	--- Other	TNE				7%
	0711.59	-- Other:					
	0711.59.10	--- Preserved by sulphur dioxide gas	TNE				7%
	0711.59.90	--- Other	TNE				7%
	0711.90	- Other vegetables; mixtures of vegetables:					
	0711.90.10	-- Sweet corn	TNE				7%
	0711.90.20	-- Chillies (fruits of genus <i>Capsicum</i>)	TNE				7%
	0711.90.30	-- Capers	TNE				7%
	0711.90.40	-- Onions, preserved by sulphur dioxide gas	TNE				7%
	0711.90.50	-- Onions, preserved other than by sulphur dioxide gas	TNE				7%
	0711.90.60	-- Other, preserved by sulphur dioxide gas	TNE				7%
	0711.90.90	-- Other	TNE				7%
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.					
	0712.20.00	- Onions	TNE				7%
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:					
	0712.31.00	-- Mushrooms of the genus <i>Agaricus</i>	TNE				7%
	0712.32.00	-- Wood ears (<i>Auricularia spp.</i>)	TNE				7%
	0712.33.00	-- Jelly fungi (<i>Tremella spp.</i>)	TNE				7%
	0712.34.00	-- Shiitake (<i>Lentinus edodes</i>)	TNE				7%
	0712.39	-- Other:					
	0712.39.10	--- Truffles	TNE				7%
	0712.39.90	--- Other	TNE				7%
	0712.90	- Other vegetables; mixtures of vegetables:					
	0712.90.10	-- Garlic	TNE				7%
	0712.90.20	-- Sweet corn	TNE				7%
	0712.90.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.					
	0713.10	- Peas (<i>Pisum sativum</i>):					
	0713.10.10	-- Suitable for sowing	TNE				7%
	0713.10.90	-- Other	TNE				7%
	0713.20	- Chickpeas (garbanzos):					
	0713.20.10	-- Suitable for sowing	TNE				7%
	0713.20.90	-- Other	TNE				7%
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):					
	0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:					
	0713.31.10	--- Suitable for sowing	TNE				7%
	0713.31.90	--- Other	TNE				7%
	0713.32	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):					
	0713.32.10	--- Suitable for sowing	TNE				7%
	0713.32.90	--- Other	TNE				7%
	0713.33	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):					
	0713.33.10	--- Suitable for sowing	TNE				7%
	0713.33.90	--- Other	TNE				7%
	0713.34	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):					
	0713.34.10	--- Suitable for sowing	TNE				7%
	0713.34.90	--- Other	TNE				7%
	0713.35	-- Cow peas (<i>Vigna unguiculata</i>):					
	0713.35.10	--- Suitable for sowing	TNE				7%
	0713.35.90	--- Other	TNE				7%
	0713.39	-- Other:					
	0713.39.10	--- Suitable for sowing	TNE				7%
	0713.39.90	--- Other	TNE				7%
	0713.40	- Lentils:					
	0713.40.10	-- Suitable for sowing	TNE				7%
	0713.40.90	-- Other	TNE				7%
	0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):					
	0713.50.10	-- Suitable for sowing	TNE				7%
	0713.50.90	-- Other	TNE				7%
	0713.60	- Pigeon peas (<i>Cajanus cajan</i>):					
	0713.60.10	-- Suitable for sowing	TNE				7%
	0713.60.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0713.90	- Other:					
	0713.90.10	-- Suitable for sowing	TNE				7%
	0713.90.90	-- Other	TNE				7%
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.					
	0714.10	- Manioc (cassava):					
		-- Sliced or in the form of pellets:					
	0714.10.11	--- Dried chips	TNE				7%
	0714.10.19	--- Other	TNE				7%
		-- Other:					
	0714.10.91	--- Frozen	TNE				7%
	0714.10.99	--- Other	TNE				7%
	0714.20	- Sweet potatoes:					
	0714.20.10	-- Frozen	TNE				7%
	0714.20.90	-- Other	TNE				7%
	0714.30	- Yams (<i>Dioscorea spp.</i>):					
	0714.30.10	-- Frozen	TNE				7%
	0714.30.90	-- Other	TNE				7%
	0714.40	- Taro (<i>Colocasia spp.</i>):					
	0714.40.10	-- Frozen	TNE				7%
	0714.40.90	-- Other	TNE				7%
	0714.50	- Yautia (<i>Xanthosoma spp.</i>):					
	0714.50.10	-- Frozen	TNE				7%
	0714.50.90	-- Other	TNE				7%
	0714.90	- Other:					
		-- Sago pith:					
	0714.90.11	--- Frozen	TNE				7%
	0714.90.19	--- Other	TNE				7%
		-- Other:					
	0714.90.91	--- Frozen	TNE				7%
	0714.90.99	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 8							
Edible fruit and nuts; peel of citrus fruit or melons							
Notes.							
1. This Chapter does not cover inedible nuts or fruits.							
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.							
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:							
(a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),							
(b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),							
provided that they retain the character of dried fruit or dried nuts.							
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.							
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.					
		- Coconuts:					
	0801.11.00	-- Desiccated	TNE				7%
	0801.12.00	-- In the inner shell (endocarp)	CEN				7%
	0801.19	-- Other:					
	0801.19.10	--- Young coconut	CEN				7%
	0801.19.90	--- Other	CEN				7%
		- Brazil nuts:					
	0801.21.00	-- In shell	TNE				7%
	0801.22.00	-- Shelled	TNE				7%
		- Cashew nuts:					
	0801.31.00	-- In shell	TNE				7%
	0801.32.00	-- Shelled	TNE				7%
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.					
		- Almonds:					
	0802.11.00	-- In shell	TNE				7%
	0802.12	-- Shelled:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0802.12.10	- - - Blanched	TNE				7%
	0802.12.90	- - - Other	TNE				7%
		- Hazelnuts or filberts (<i>Corylus spp.</i>):					
	0802.21.00	- - In shell	TNE				7%
	0802.22.00	- - Shelled	TNE				7%
		- Walnuts:					
	0802.31.00	- - In shell	TNE				7%
	0802.32.00	- - Shelled	TNE				7%
		- Chestnuts (<i>Castanea spp.</i>):					
	0802.41.00	- - In shell	TNE				7%
	0802.42.00	- - Shelled	TNE				7%
		- Pistachios:					
	0802.51.00	- - In shell	TNE				7%
	0802.52.00	- - Shelled	TNE				7%
		- Macadamia nuts:					
	0802.61.00	- - In shell	TNE				7%
	0802.62.00	- - Shelled	TNE				7%
	0802.70.00	- Kola nuts (<i>Cola spp.</i>)	TNE				7%
	0802.80.00	- Areca nuts	TNE				7%
		- Other:					
	0802.91.00	- - Pine nuts, in shell	TNE				7%
	0802.92.00	- - Pine nuts, shelled	TNE				7%
	0802.99.00	- - Other	TNE				7%
08.03		Bananas, including plantains, fresh or dried.					
	0803.10	- Plantains:					
	0803.10.10	- - Fresh	TNE				7%
	0803.10.20	- - Dried	TNE				7%
	0803.90	- Other:					
	0803.90.10	- - Lady's finger banana	TNE				7%
	0803.90.20	- - Cavendish banana (<i>Musa acuminata</i>)	TNE				7%
	0803.90.30	- - Chestnut banana (hybrid of <i>Musa acuminata</i> and <i>Musa balbisiana</i> , cultivar Berangan)	TNE				7%
	0803.90.90	- - Other	TNE				7%
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.					
	0804.10.00	- Dates	TNE				7%
	0804.20.00	- Figs	TNE				7%
	0804.30.00	- Pineapples	TNE				7%
	0804.40.00	- Avocados	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	0804.50	- Guavas, mangoes and mangosteens:					
	0804.50.10	- - Guavas	TNE				7%
		- - Mangoes:					
	0804.50.21	- - - Fresh	TNE				7%
	0804.50.22	- - - Dried	TNE				7%
	0804.50.30	- - Mangosteens	TNE				7%
08.05		Citrus fruit, fresh or dried.					
	0805.10	- Oranges:					
	0805.10.10	- - Fresh	TNE				7%
	0805.10.20	- - Dried	TNE				7%
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:					
	0805.21.00	- - Mandarins (including tangerines and satsumas)	TNE				7%
	0805.22.00	- - Clementines	TNE				7%
	0805.29.00	- - Other	TNE				7%
	0805.40.00	- Grapefruit and pomelos	TNE				7%
	0805.50	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):					
	0805.50.10	- - Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>)	TNE				7%
	0805.50.20	- - Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	TNE				7%
	0805.90.00	- Other	TNE				7%
08.06		Grapes, fresh or dried.					
	0806.10.00	- Fresh	TNE				7%
	0806.20.00	- Dried	TNE				7%
08.07		Melons (including watermelons) and papaws (papayas), fresh.					
		- Melons (including watermelons):					
	0807.11.00	- - Watermelons	TNE				7%
	0807.19.00	- - Other	TNE				7%
	0807.20.00	- Papaws (papayas)	TNE				7%
08.08		Apples, pears and quinces, fresh.					
	0808.10.00	- Apples	TNE				7%
	0808.30.00	- Pears	TNE				7%
	0808.40.00	- Quinces	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.					
	0809.10.00	- Apricots	TNE				7%
		- Cherries:					
	0809.21.00	-- Sour cherries (<i>Prunus cerasus</i>)	TNE				7%
	0809.29.00	-- Other	TNE				7%
	0809.30.00	- Peaches, including nectarines	TNE				7%
	0809.40	- Plums and sloes:					
	0809.40.10	-- Plums	TNE				7%
	0809.40.20	-- Sloes	TNE				7%
08.10		Other fruit, fresh.					
	0810.10.00	- Strawberries	TNE				7%
	0810.20.00	- Raspberries, blackberries, mulberries and loganberries	TNE				7%
	0810.30.00	- Black, white or red currants and gooseberries	TNE				7%
	0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	TNE				7%
	0810.50.00	- Kiwifruit	TNE				7%
	0810.60.00	- Durians	TNE				7%
	0810.70.00	- Persimmons	TNE				7%
	0810.90	- Other:					
	0810.90.10	-- Longans; Mata Kucing	TNE				7%
	0810.90.20	-- Lychees	TNE				7%
	0810.90.30	-- Rambutan	TNE				7%
	0810.90.40	-- Langsat (Lanzones)	TNE				7%
	0810.90.50	-- Jackfruit (including Cempedak and Nangka)	TNE				7%
	0810.90.60	-- Tamarinds	TNE				7%
	0810.90.70	-- Starfruit	TNE				7%
		-- Other:					
	0810.90.91	--- Salacca (snake fruit)	TNE				7%
	0810.90.92	--- Dragon fruit	TNE				7%
	0810.90.93	--- Sapodilla (ciku fruit)	TNE				7%
	0810.90.94	--- Pomegranate (<i>Punica spp.</i>), soursop or sweetsops (<i>Annona spp.</i>), bell fruit (<i>Syzygium spp.</i> , <i>Eugenia spp.</i>), marian plum (<i>Bouea spp.</i>), passion fruit (<i>Passiflora spp.</i>), cottonfruit (<i>Sandoricum spp.</i>), jujube (<i>Ziziphus spp.</i>) and tampoi or rambai (<i>Baccaurea spp.</i>)	TNE				7%
	0810.90.99	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.					
	0811.10.00	- Strawberries	TNE				7%
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	TNE				7%
	0811.90.00	- Other	TNE				7%
08.12		Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.					
	0812.10.00	- Cherries	TNE				7%
	0812.90	- Other:					
	0812.90.10	-- Strawberries	TNE				7%
	0812.90.90	-- Other	TNE				7%
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.					
	0813.10.00	- Apricots	TNE				7%
	0813.20.00	- Prunes	TNE				7%
	0813.30.00	- Apples	TNE				7%
	0813.40	- Other fruit:					
	0813.40.10	-- Longans	TNE				7%
	0813.40.20	-- Tamarinds	TNE				7%
	0813.40.90	-- Other	TNE				7%
	0813.50	- Mixtures of nuts or dried fruits of this Chapter:					
	0813.50.10	-- Of which cashew nuts or Brazil nuts predominate by weight	TNE				7%
	0813.50.20	-- Of which other nuts predominate by weight	TNE				7%
	0813.50.30	-- Of which dates predominate by weight	TNE				7%
	0813.50.40	-- Of which avocados or oranges or mandarins (including tangerines and satumas) predominate by weight	TNE				7%
	0813.50.90	-- Other	TNE				7%
08.14	0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 9							
Coffee, tea, maté and spices							
Notes.							
1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:							
(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;							
(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.							
The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.							
2. This Chapter does not cover Cubeb pepper (<i>Piper cubeba</i>) or other products of heading 12.11.							
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.					
		- Coffee, not roasted:					
	0901.11	-- Not decaffeinated:					
	0901.11.20	--- Arabica	KGM				7%
	0901.11.30	--- Robusta	KGM				7%
	0901.11.90	--- Other	KGM				7%
	0901.12	-- Decaffeinated:					
	0901.12.20	--- Arabica or Robusta	KGM				7%
	0901.12.90	--- Other	KGM				7%
		- Coffee, roasted:					
	0901.21	-- Not decaffeinated:					
		--- Unground:					
	0901.21.11	---- Arabica	KGM				7%
	0901.21.12	---- Robusta	KGM				7%
	0901.21.19	---- Other	KGM				7%
	0901.21.20	--- Ground	KGM				7%
	0901.22	-- Decaffeinated:					
	0901.22.10	--- Unground	KGM				7%
	0901.22.20	--- Ground	KGM				7%
	0901.90	- Other:					
	0901.90.10	-- Coffee husks and skins	KGM				7%
	0901.90.20	-- Coffee substitutes containing coffee	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
09.02		Tea, whether or not flavoured.					
	0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:					
	0902.10.10	-- Leaves	KGM				7%
	0902.10.90	-- Other	KGM				7%
	0902.20	- Other green tea (not fermented):					
	0902.20.10	-- Leaves	KGM				7%
	0902.20.90	-- Other	KGM				7%
	0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:					
	0902.30.10	-- Leaves	KGM				7%
	0902.30.90	-- Other	KGM				7%
	0902.40	- Other black tea (fermented) and other partly fermented tea:					
	0902.40.10	-- Leaves	KGM				7%
	0902.40.90	-- Other	KGM				7%
09.03	0903.00.00	Maté.	KGM				7%
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:					
	0904.11	-- Neither crushed nor ground:					
	0904.11.10	--- White	KGM				7%
	0904.11.20	--- Black	KGM				7%
	0904.11.90	--- Other	KGM				7%
	0904.12	-- Crushed or ground:					
	0904.12.10	--- White	KGM				7%
	0904.12.20	--- Black	KGM				7%
	0904.12.90	--- Other	KGM				7%
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :					
	0904.21	-- Dried, neither crushed nor ground:					
	0904.21.10	--- Chillies (fruits of the genus <i>Capsicum</i>)	KGM				7%
	0904.21.90	--- Other	KGM				7%
	0904.22	-- Crushed or ground:					
	0904.22.10	--- Chillies (fruits of the genus <i>Capsicum</i>)	KGM				7%
	0904.22.90	--- Other	KGM				7%
09.05		Vanilla.					
	0905.10.00	- Neither crushed nor ground	KGM				7%
	0905.20.00	- Crushed or ground	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
09.06		Cinnamon and cinnamon-tree flowers.					
		- Neither crushed nor ground:					
	0906.11.00	-- Cinnamon (<i>Cinnamomum zeylanicum Blume</i>)	KGM				7%
	0906.19.00	-- Other	KGM				7%
	0906.20.00	- Crushed or ground	KGM				7%
09.07		Cloves (whole fruit, cloves and stems).					
	0907.10.00	- Neither crushed nor ground	KGM				7%
	0907.20.00	- Crushed or ground	KGM				7%
09.08		Nutmeg, mace and cardamoms.					
		- Nutmeg:					
	0908.11.00	-- Neither crushed nor ground	KGM				7%
	0908.12.00	-- Crushed or ground	KGM				7%
		- Mace:					
	0908.21.00	-- Neither crushed nor ground	KGM				7%
	0908.22.00	-- Crushed or ground	KGM				7%
		- Cardamoms:					
	0908.31.00	-- Neither crushed nor ground	KGM				7%
	0908.32.00	-- Crushed or ground	KGM				7%
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.					
		- Seeds of coriander:					
	0909.21.00	-- Neither crushed nor ground	KGM				7%
	0909.22.00	-- Crushed or ground	KGM				7%
		- Seeds of cumin:					
	0909.31.00	-- Neither crushed nor ground	KGM				7%
	0909.32.00	-- Crushed or ground	KGM				7%
		- Seeds of anise, badian, caraway or fennel; juniper berries:					
	0909.61	-- Neither crushed nor ground:					
	0909.61.10	--- Of anise	KGM				7%
	0909.61.20	--- Of badian	KGM				7%
	0909.61.30	--- Of caraway	KGM				7%
	0909.61.90	--- Other	KGM				7%
	0909.62	-- Crushed or ground:					
	0909.62.10	--- Of anise	KGM				7%
	0909.62.20	--- Of badian	KGM				7%
	0909.62.30	--- Of caraway	KGM				7%
	0909.62.90	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.					
		- Ginger:					
	0910.11.00	-- Neither crushed nor ground	KGM				7%
	0910.12.00	-- Crushed or ground	KGM				7%
	0910.20.00	- Saffron	KGM				7%
	0910.30.00	- Turmeric (curcuma)	KGM				7%
		- Other spices:					
	0910.91	-- Mixtures referred to in Note 1(b) to this Chapter:					
	0910.91.10	--- Curry	KGM				7%
	0910.91.90	--- Other	KGM				7%
	0910.99	-- Other:					
	0910.99.10	--- Thyme; bay leaves	KGM				7%
	0910.99.90	--- Other	KGM				7%

Chapter 10

Cereals

Notes.

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

10.01

Wheat and meslin.

		- Durum wheat:					
	1001.11.00	-- Seed	TNE				7%
	1001.19.00	-- Other	TNE				7%
		- Other:					
	1001.91.00	-- Seed	TNE				7%
	1001.99	-- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Fit for human consumption:					
	1001.99.11	---- Meslin	TNE				7%
	1001.99.12	---- Wheat grain without extreme outer layer	TNE				7%
	1001.99.19	---- Other	TNE				7%
		--- Other:					
	1001.99.91	---- Meslin	TNE				7%
	1001.99.99	---- Other	TNE				7%
10.02		Rye.					
	1002.10.00	- Seed	TNE				7%
	1002.90.00	- Other	TNE				7%
10.03		Barley.					
	1003.10.00	- Seed	TNE				7%
	1003.90.00	- Other	TNE				7%
10.04		Oats.					
	1004.10.00	- Seed	TNE				7%
	1004.90.00	- Other	TNE				7%
10.05		Maize (corn).					
	1005.10.00	- Seed	TNE				7%
	1005.90	- Other:					
	1005.90.10	-- Popcorn	TNE				7%
		-- Other:					
	1005.90.91	--- Fit for human consumption	TNE				7%
	1005.90.99	--- Other	TNE				7%
10.06		Rice.					
	1006.10	- Rice in the husk (paddy or rough):					
	1006.10.10	-- Suitable for sowing	TNE				7%
	1006.10.90	-- Other	TNE				7%
	1006.20	- Husked (brown) rice:					
	1006.20.10	-- Hom Mali rice	TNE				7%
	1006.20.90	-- Other	TNE				7%
	1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:					
	1006.30.30	-- Glutinous rice	TNE				7%
	1006.30.40	-- Hom Mali rice	TNE				7%
	1006.30.50	-- Basmati rice	TNE				7%
	1006.30.60	-- Malys rice	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1006.30.70	-- Other fragrant rice	TNE				7%
		-- Other:					
	1006.30.91	--- Parboiled rice	TNE				7%
	1006.30.99	--- Other	TNE				7%
	1006.40	- Broken rice:					
	1006.40.10	-- Of a kind used for animal feed	TNE				7%
	1006.40.90	-- Other	TNE				7%
10.07		Grain sorghum.					
	1007.10.00	- Seed	TNE				7%
	1007.90.00	- Other	TNE				7%
10.08		Buckwheat, millet and canary seeds; other cereals.					
	1008.10.00	- Buckwheat	TNE				7%
		- Millet:					
	1008.21.00	-- Seed	TNE				7%
	1008.29.00	-- Other	TNE				7%
	1008.30.00	- Canary seeds	TNE				7%
	1008.40.00	- Fonio (<i>Digitaria spp.</i>)	TNE				7%
	1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	TNE				7%
	1008.60.00	- Triticale	TNE				7%
	1008.90.00	- Other cereals	TNE				7%

Chapter 11

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

Notes.

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and					
		(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).					
		Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.					
		(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.					
		Otherwise, they fall in heading 11.03 or 11.04.					

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns)	500 micrometres (microns)
(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 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

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

11.01**Wheat or meslin flour.**

- Wheat flour:

1101.00.11	- - Fortified	TNE	7%
1101.00.19	- - Other	TNE	7%
1101.00.20	- Meslin flour	TNE	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11.02		Cereal flours other than of wheat or meslin.					
	1102.20.00	- Maize (corn) flour	TNE				7%
	1102.90	- Other:					
	1102.90.10	-- Rice flour	TNE				7%
	1102.90.20	-- Rye flour	TNE				7%
	1102.90.90	-- Other	TNE				7%
11.03		Cereal groats, meal and pellets.					
		- Groats and meal:					
	1103.11.00	-- Of wheat	TNE				7%
	1103.13.00	-- Of maize (corn)	TNE				7%
	1103.19	-- Of other cereals:					
	1103.19.10	--- Of meslin	TNE				7%
	1103.19.20	--- Of rice	TNE				7%
	1103.19.90	--- Other	TNE				7%
	1103.20.00	- Pellets	TNE				7%
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.					
		- Rolled or flaked grains:					
	1104.12.00	-- Of oats	TNE				7%
	1104.19	-- Of other cereals:					
	1104.19.10	--- Of maize (corn)	TNE				7%
	1104.19.90	--- Other	TNE				7%
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):					
	1104.22.00	-- Of oats	TNE				7%
	1104.23.00	-- Of maize (corn)	TNE				7%
	1104.29	-- Of other cereals:					
	1104.29.20	--- Of barley	TNE				7%
	1104.29.90	--- Other	TNE				7%
	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	TNE				7%
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.					
	1105.10.00	- Flour, meal and powder	TNE				7%
	1105.20.00	- Flakes, granules and pellets	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.					
	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	TNE				7%
	1106.20	- Of sago or of roots or tubers of heading 07.14:					
	1106.20.10	-- Of manioc (cassava)	TNE				7%
	1106.20.20	-- Of sago	TNE				7%
	1106.20.90	-- Other	TNE				7%
	1106.30.00	- Of the products of Chapter 8	TNE				7%
11.07		Malt, whether or not roasted.					
	1107.10.00	- Not roasted	TNE				7%
	1107.20.00	- Roasted	TNE				7%
11.08		Starches; inulin.					
		- Starches:					
	1108.11.00	-- Wheat starch	TNE				7%
	1108.12.00	-- Maize (corn) starch	TNE				7%
	1108.13.00	-- Potato starch	TNE				7%
	1108.14.00	-- Manioc (cassava) starch	TNE				7%
	1108.19	-- Other starches:					
	1108.19.10	--- Sago	TNE				7%
	1108.19.90	--- Other	TNE				7%
	1108.20.00	- Inulin	TNE				7%
11.09	1109.00.00	Wheat gluten, whether or not dried.	TNE				7%

Chapter 12

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

Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species <i>Vicia faba</i>) or of lupines are to be regarded as "seeds of a kind used for sowing".</p> <p>Heading 12.09 does not, however, apply to the following even if for sowing:</p> <p>(a) Leguminous vegetables or sweet corn (Chapter 7);</p> <p>(b) Spices or other products of Chapter 9;</p> <p>(c) Cereals (Chapter 10); or</p> <p>(d) Products of headings 12.01 to 12.07 or 12.11.</p> <p>4. Heading 12.11 applies, <i>inter alia</i>, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.</p> <p>Heading 12.11 does not, however, apply to:</p> <p>(a) Medicaments of Chapter 30;</p> <p>(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or</p> <p>(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.</p> <p>5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:</p> <p>(a) Dead single-cell micro-organisms of heading 21.02;</p> <p>(b) Cultures of micro-organisms of heading 30.02; or</p> <p>(c) Fertilisers of heading 31.01 or 31.05.</p>					
		Subheading Note.					
		<p>1. For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.</p>					
12.01		Soya beans, whether or not broken.					
	1201.10.00	- Seed		TNE			7%
	1201.90.00	- Other		TNE			7%
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.					
	1202.30.00	- Seed		TNE			7%
		- Other:					
	1202.41.00	- - In shell		TNE			7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1202.42.00	-- Shelled, whether or not broken	TNE				7%
12.03	1203.00.00	Copra.	TNE				7%
12.04	1204.00.00	Linseed, whether or not broken.	TNE				7%
12.05		Rape or colza seeds, whether or not broken.					
	1205.10.00	- Low erucic acid rape or colza seeds	TNE				7%
	1205.90.00	- Other	TNE				7%
12.06	1206.00.00	Sunflower seeds, whether or not broken.	TNE				7%
12.07		Other oil seeds and oleaginous fruits, whether or not broken.					
	1207.10	- Palm nuts and kernels:					
	1207.10.10	-- Palm nuts suitable for sowing/planting	TNE				7%
	1207.10.30	-- Kernels	TNE				7%
	1207.10.90	-- Other	TNE				7%
		- Cotton seeds:					
	1207.21.00	-- Seed	TNE				7%
	1207.29.00	-- Other	TNE				7%
	1207.30.00	- Castor oil seeds	TNE				7%
	1207.40	- Sesamum seeds:					
	1207.40.10	-- Edible	TNE				7%
	1207.40.90	-- Other	TNE				7%
	1207.50.00	- Mustard seeds	TNE				7%
	1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	TNE				7%
	1207.70.00	- Melon seeds	TNE				7%
		- Other:					
	1207.91.00	-- Poppy seeds	TNE				7%
	1207.99	-- Other:					
	1207.99.40	--- Illipe seeds (Illipe nuts)	TNE				7%
	1207.99.50	--- Fresh fruit bunch of oil palm	TNE				7%
	1207.99.90	--- Other	TNE				7%
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.					
	1208.10.00	- Of soya beans	TNE				7%
	1208.90.00	- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12.09		Seeds, fruit and spores, of a kind used for sowing.					
	1209.10.00	- Sugar beet seeds	TNE				7%
		- Seeds of forage plants:					
	1209.21.00	-- Lucerne (alfalfa) seeds	TNE				7%
	1209.22.00	-- Clover (<i>Trifolium spp.</i>) seeds	TNE				7%
	1209.23.00	-- Fescue seeds	TNE				7%
	1209.24.00	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	TNE				7%
	1209.25.00	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	TNE				7%
	1209.29	-- Other:					
	1209.29.10	--- Timothy grass (<i>Phleum pratense</i>) seeds	TNE				7%
	1209.29.90	--- Other	TNE				7%
	1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	TNE				7%
		- Other:					
	1209.91	-- Vegetable seeds:					
	1209.91.10	--- Onion seeds	TNE				7%
	1209.91.90	--- Other	TNE				7%
	1209.99	-- Other:					
	1209.99.20	--- Rubber tree seeds	TNE				7%
	1209.99.30	--- Kenaf seeds	TNE				7%
	1209.99.90	--- Other	TNE				7%
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.					
	1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	TNE				7%
	1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	TNE				7%
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.					
	1211.20	- Ginseng roots:					
	1211.20.10	-- Fresh or dried	TNE				7%
	1211.20.90	-- Other	TNE				7%
	1211.30.00	- Coca leaf	TNE				7%
	1211.40.00	- Poppy straw	TNE				7%
	1211.50.00	- Ephedra	TNE				7%
	1211.60.00	- Bark of African cherry (<i>Prunus africana</i>)	TNE				7%
	1211.90	- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Of a kind used primarily in pharmacy:					
	1211.90.11	--- Cannabis, in cut, crushed or powdered form	TNE				7%
	1211.90.12	--- Cannabis, in other forms	TNE				7%
	1211.90.13	--- Rauwolfia serpentina roots	TNE				7%
	1211.90.15	--- Liquorice roots	TNE				7%
	1211.90.17	--- Other, fresh or dried, in cut, crushed or powdered form	TNE				7%
	1211.90.18	--- Other, in cut, crushed or powdered form	TNE				7%
	1211.90.19	--- Other	TNE				7%
		-- Other:					
	1211.90.91	--- Pyrethrum, in cut, crushed or powdered form	TNE				7%
	1211.90.92	--- Pyrethrum, in other forms	TNE				7%
	1211.90.94	--- Sandalwood chips	TNE				7%
	1211.90.95	--- Agarwood (Gaharu) chips	TNE				7%
	1211.90.97	--- Bark of persea (<i>Persea kurzii Kosterm</i>)	TNE				7%
	1211.90.98	--- Other, in cut, crushed or powdered form	TNE				7%
	1211.90.99	--- Other	TNE				7%
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.					
		- Seaweeds and other algae:					
	1212.21	-- Fit for human consumption:					
		--- Dried but not ground:					
	1212.21.11	---- <i>Eucheuma spinosum</i>	TNE				7%
	1212.21.12	---- <i>Eucheuma cottonii</i>	TNE				7%
	1212.21.13	---- <i>Gracilaria spp.</i>	TNE				7%
	1212.21.19	---- Other	TNE				7%
	1212.21.90	--- Other	TNE				7%
	1212.29	-- Other:					
		--- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:					
	1212.29.11	---- Of a kind used in pharmacy	TNE				7%
	1212.29.19	---- Other	TNE				7%
	1212.29.20	--- Other, fresh, chilled or dried	TNE				7%
	1212.29.30	--- Other, frozen	TNE				7%
		- Other:					
	1212.91.00	-- Sugar beet	TNE				7%
	1212.92.00	-- Locust beans (carob)	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1212.93	-- Sugar cane:					
	1212.93.10	--- Suitable for planting	TNE				7%
	1212.93.90	--- Other	TNE				7%
	1212.94.00	-- Chicory roots	TNE				7%
	1212.99	-- Other:					
	1212.99.10	--- Stones and kernels of apricot, peach (including nectarine) or plum	TNE				7%
	1212.99.90	--- Other	TNE				7%
12.13	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	TNE				7%
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.					
	1214.10.00	- Lucerne (alfalfa) meal and pellets	TNE				7%
	1214.90.00	- Other	TNE				7%

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or					
		(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).					
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).					
	1301.20.00	- Gum Arabic	TNE				7%
	1301.90	- Other:					
	1301.90.30	-- Cannabis resins	TNE				7%
	1301.90.40	-- Lac	TNE				7%
	1301.90.90	-- Other	TNE				7%
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.					
		- Vegetable saps and extracts:					
	1302.11	-- Opium:					
	1302.11.10	--- Pulvis opii	KGM				7%
	1302.11.90	--- Other	KGM				7%
	1302.12.00	-- Of liquorice	KGM				7%
	1302.13.00	-- Of hops	KGM				7%
	1302.14.00	-- Of ephedra	KGM				7%
	1302.19	-- Other:					
	1302.19.20	--- Extracts and tinctures of cannabis	KGM				7%
	1302.19.40	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	KGM				7%
	1302.19.50	--- Japan (or Chinese) lacquer (natural lacquer)	KGM				7%
	1302.19.90	--- Other	KGM				7%
	1302.20.00	- Pectic substances, pectinates and pectates	KGM				7%
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:					
	1302.31.00	-- Agar-agar	KGM				7%
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	KGM				7%
	1302.39	-- Other:					
		--- Carrageenan:					
	1302.39.11	---- Powder, semi-refined	KGM				7%
	1302.39.12	---- Powder, refined	KGM				7%
	1302.39.13	---- Alkali treated carrageenan chips (ATCC)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1302.39.19	--- Other	KGM				7%
	1302.39.90	--- Other	KGM				7%

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).					
	1401.10.00	- Bamboos	TNE				7%
	1401.20	- Rattans:					
	1401.20.10	-- Whole	TNE				7%
		-- Split-core:					
	1401.20.21	--- Not exceeding 12 mm in diameter	TNE				7%
	1401.20.29	--- Other	TNE				7%
	1401.20.30	-- Split-skin	TNE				7%
	1401.20.90	-- Other	TNE				7%
	1401.90.00	- Other	TNE				7%
14.04		Vegetable products not elsewhere specified or included.					
	1404.20.00	- Cotton linters	TNE				7%
	1404.90	- Other:					
	1404.90.20	-- Of a kind used primarily in tanning or dyeing	TNE				7%
	1404.90.30	-- Kapok	TNE				7%
		-- Other:					
	1404.90.91	--- Palm kernel shells	TNE				7%
	1404.90.92	--- Empty fruit bunch of oil palm	TNE				7%
	1404.90.99	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SECTION III

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

Chapter 15

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

Notes.

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Notes.

1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.					
	1501.10.00	- Lard	TNE				7%
	1501.20.00	- Other pig fat	TNE				7%
	1501.90.00	- Other	TNE				7%
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.					
	1502.10.00	- Tallow	TNE				7%
	1502.90	- Other:					
	1502.90.10	-- Edible	TNE				7%
	1502.90.90	-- Other	TNE				7%
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.					
	1503.00.10	- Lard stearin or oleostearin	TNE				7%
	1503.00.90	- Other	TNE				7%
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.					
	1504.10	- Fish-liver oils and their fractions:					
	1504.10.20	-- Solid fractions	TNE				7%
	1504.10.90	-- Other	TNE				7%
	1504.20	- Fats and oils and their fractions, of fish, other than liver oils:					
	1504.20.10	-- Solid fractions	TNE				7%
	1504.20.90	-- Other	TNE				7%
	1504.30.00	- Fats and oils and their fractions, of marine mammals	TNE				7%
15.05		Wool grease and fatty substances derived therefrom (including lanolin).					
	1505.00.10	- Lanolin	TNE				7%
	1505.00.90	- Other	TNE				7%
15.06	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	TNE				7%
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.					
	1507.10.00	- Crude oil, whether or not degummed	TNE				7%
	1507.90	- Other:					
	1507.90.10	-- Fractions of unrefined soya-bean oil	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1507.90.20	-- Refined, bleached and deodorised (RBD) soya-bean oil	TNE				7%
	1507.90.90	-- Other	TNE				7%
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.					
	1508.10.00	- Crude oil	TNE				7%
	1508.90.00	- Other	TNE				7%
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.					
	1509.20	- Extra virgin olive oil:					
	1509.20.10	-- In packings of a net weight not exceeding 30 kg	TNE				7%
	1509.20.90	-- Other	TNE				7%
	1509.30.00	- Virgin olive oil	TNE				7%
	1509.40.00	- Other virgin olive oils	TNE				7%
	1509.90	- Other:					
		-- Fractions of unrefined oil:					
	1509.90.11	--- In packings of a net weight not exceeding 30 kg	TNE				7%
	1509.90.19	--- Other	TNE				7%
		-- Other:					
	1509.90.91	--- In packings of a net weight not exceeding 30 kg	TNE				7%
	1509.90.99	--- Other	TNE				7%
15.10		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.					
	1510.10.00	- Crude olive pomace oil	TNE				7%
	1510.90	- Other:					
	1510.90.10	-- Crude oil	TNE				7%
	1510.90.20	-- Fractions of unrefined oil	TNE				7%
	1510.90.90	-- Other	TNE				7%
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.					
	1511.10.00	- Crude oil	TNE				7%
	1511.90	- Other:					
	1511.90.20	-- Refined oil	TNE				7%
		-- Fractions of refined oil:					
		--- Solid fractions:					
	1511.90.31	---- With iodine value 30 or more, but less than 40	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1511.90.32	---- Other	TNE				7%
		--- Liquid fractions:					
	1511.90.36	---- In packing of a net weight not exceeding 25 kg	TNE				7%
	1511.90.37	---- Other, with iodine value 55 or more but less than 60	TNE				7%
	1511.90.39	---- Other	TNE				7%
		-- Fractions of unrefined oil:					
	1511.90.41	--- Solid fractions	TNE				7%
	1511.90.42	--- Other, with packing of a net weight not exceeding 25 kg	TNE				7%
	1511.90.49	--- Other	TNE				7%
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.					
		- Sunflower-seed or safflower oil and fractions thereof:					
	1512.11.00	-- Crude oil	TNE				7%
	1512.19	-- Other:					
	1512.19.10	--- Fractions of unrefined sunflower-seed oil or safflower oil	TNE				7%
	1512.19.20	--- Refined	TNE				7%
	1512.19.90	--- Other	TNE				7%
		- Cotton-seed oil and its fractions:					
	1512.21.00	-- Crude oil, whether or not gossypol has been removed	TNE				7%
	1512.29	-- Other:					
	1512.29.10	--- Fractions of unrefined cotton-seed oil	TNE				7%
	1512.29.90	--- Other	TNE				7%
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.					
		- Coconut (copra) oil and its fractions:					
	1513.11	-- Crude oil:					
	1513.11.10	--- Virgin coconut oil	TNE				7%
	1513.11.90	--- Other	TNE				7%
	1513.19	-- Other:					
	1513.19.10	--- Fractions of unrefined coconut oil	TNE				7%
	1513.19.90	--- Other	TNE				7%
		- Palm kernel or babassu oil and fractions thereof:					
	1513.21	-- Crude oil:					
	1513.21.10	--- Palm kernel oil	TNE				7%
	1513.21.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1513.29	-- Other:					
		--- Fractions of unrefined palm kernel oil or of unrefined babassu oil:					
	1513.29.11	---- Solid fractions of unrefined palm kernel oil	TNE				7%
	1513.29.12	---- Solid fractions of unrefined babassu oil	TNE				7%
	1513.29.13	---- Other, of unrefined palm kernel oil (palm kernel olein)	TNE				7%
	1513.29.14	---- Other, of unrefined babassu oil	TNE				7%
		--- Other:					
	1513.29.91	---- Solid fractions of palm kernel oil	TNE				7%
	1513.29.92	---- Solid fractions of babassu oil	TNE				7%
	1513.29.94	---- Palm kernel olein, refined, bleached and deodorised (RBD)	TNE				7%
	1513.29.95	---- Palm kernel oil, refined, bleached and deodorised (RBD)	TNE				7%
	1513.29.96	---- Other, palm kernel oil	TNE				7%
	1513.29.97	---- Other, of babassu oil	TNE				7%
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.					
		- Low erucic acid rape or colza oil and its fractions:					
	1514.11.00	-- Crude oil	TNE				7%
	1514.19	-- Other:					
	1514.19.10	--- Fractions of unrefined oil	TNE				7%
	1514.19.20	--- Refined	TNE				7%
	1514.19.90	--- Other	TNE				7%
		- Other:					
	1514.91.00	-- Crude oil	TNE				7%
	1514.99	-- Other:					
	1514.99.10	--- Fractions of unrefined oil	TNE				7%
	1514.99.90	--- Other	TNE				7%
15.15		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.					
		- Linseed oil and its fractions:					
	1515.11.00	-- Crude oil	TNE				7%
	1515.19.00	-- Other	TNE				7%
		- Maize (corn) oil and its fractions:					
	1515.21.00	-- Crude oil	TNE				7%
	1515.29	-- Other:					
		--- Fractions of unrefined oil:					
	1515.29.11	---- Solid fractions	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1515.29.19	---- Other	TNE				7%
		--- Other:					
	1515.29.91	---- Solid fractions	TNE				7%
	1515.29.99	---- Other	TNE				7%
	1515.30	- Castor oil and its fractions:					
	1515.30.10	-- Crude oil	TNE				7%
	1515.30.90	-- Other	TNE				7%
	1515.50	- Sesame oil and its fractions:					
	1515.50.10	-- Crude oil	TNE				7%
	1515.50.20	-- Fractions of unrefined oil	TNE				7%
	1515.50.90	-- Other	TNE				7%
	1515.60.00	- Microbial fats and oils and their fractions	TNE				7%
	1515.90	- Other:					
		-- Illipe nut oil:					
	1515.90.11	--- Crude oil	TNE				7%
	1515.90.12	--- Fractions of unrefined oil	TNE				7%
	1515.90.19	--- Other	TNE				7%
		-- Tung oil:					
	1515.90.21	--- Crude oil	TNE				7%
	1515.90.22	--- Fractions of unrefined oil	TNE				7%
	1515.90.29	--- Other	TNE				7%
		-- Jojoba oil:					
	1515.90.31	--- Crude oil	TNE				7%
	1515.90.32	--- Fractions of unrefined oil	TNE				7%
	1515.90.39	--- Other	TNE				7%
		-- Other:					
	1515.90.91	--- Crude oil	TNE				7%
	1515.90.92	--- Fractions of unrefined oil	TNE				7%
	1515.90.99	--- Other	TNE				7%
15.16		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.					
	1516.10	- Animal fats and oils and their fractions:					
	1516.10.20	-- Re-esterified	TNE				7%
	1516.10.90	-- Other	TNE				7%
	1516.20	- Vegetable fats and oils and their fractions:					
		-- Re-esterified, other than of oil palm:					
	1516.20.11	--- Of soya beans	TNE				7%
	1516.20.12	--- Of maize	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1516.20.14	--- Of coconuts	TNE				7%
	1516.20.17	--- Of ground-nuts	TNE				7%
	1516.20.18	--- Of linseed	TNE				7%
	1516.20.19	--- Other	TNE				7%
		-- Re-esterified, of oil palm:					
	1516.20.21	--- Of the fruit of the oil palm, crude	TNE				7%
	1516.20.22	--- Of the fruit of the oil palm, other than crude	TNE				7%
	1516.20.23	--- Of palm kernels, crude	TNE				7%
	1516.20.24	--- Of palm kernels, refined, bleached and deodorised (RBD)	TNE				7%
	1516.20.25	--- Of palm kernel olein, crude	TNE				7%
	1516.20.26	--- Of palm kernel olein, refined, bleached and deodorised (RBD)	TNE				7%
	1516.20.29	--- Other	TNE				7%
		-- Hydrogenated, in flakes:					
	1516.20.31	--- Of ground-nuts; of coconuts; of soya beans	TNE				7%
	1516.20.32	--- Of linseed	TNE				7%
	1516.20.33	--- Of olives	TNE				7%
	1516.20.34	--- Of fruit of the oil palm	TNE				7%
	1516.20.35	--- Of palm kernels	TNE				7%
	1516.20.39	--- Other	TNE				7%
		-- Hydrogenated, in other forms:					
	1516.20.41	--- Of castor seeds (Opal wax)	TNE				7%
	1516.20.42	--- Of coconuts	TNE				7%
	1516.20.43	--- Of ground-nuts	TNE				7%
	1516.20.44	--- Of linseed	TNE				7%
	1516.20.45	--- Of olives	TNE				7%
	1516.20.46	--- Of fruit of the oil palm	TNE				7%
	1516.20.47	--- Of palm kernels	TNE				7%
	1516.20.48	--- Of soya beans	TNE				7%
	1516.20.49	--- Other	TNE				7%
		-- Inter-esterified:					
	1516.20.51	--- Of linseed	TNE				7%
	1516.20.52	--- Of olives	TNE				7%
	1516.20.53	--- Of soya beans	TNE				7%
	1516.20.54	--- Of ground-nuts, of oil palm or coconuts	TNE				7%
	1516.20.59	--- Other	TNE				7%
		-- Elaidinised, palm stearin with an iodine value not exceeding 48:					
	1516.20.61	--- Crude	TNE				7%
	1516.20.62	--- Refined, bleached and deodorised (RBD)	TNE				7%
	1516.20.69	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Elaidinised, other:					
	1516.20.91	--- Palm stearin, with an iodine value exceeding 48	TNE				7%
	1516.20.92	--- Of linseed	TNE				7%
	1516.20.93	--- Of olives	TNE				7%
	1516.20.94	--- Of soya beans	TNE				7%
	1516.20.96	--- Refined, bleached and deodorised (RBD) palm kernel stearin	TNE				7%
	1516.20.98	--- Of ground-nuts, of oil palm or of coconuts	TNE				7%
	1516.20.99	--- Other	TNE				7%
	1516.30.00	- Microbial fats and oils and their fractions	TNE				7%
15.17		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.					
	1517.10	- Margarine, excluding liquid margarine:					
	1517.10.10	-- In airtight container for retail sale	TNE				7%
	1517.10.90	-- Other	TNE				7%
	1517.90	- Other:					
	1517.90.10	-- Imitation ghee	TNE				7%
	1517.90.20	-- Liquid margarine	TNE				7%
	1517.90.30	-- Of a kind used as mould release preparations	TNE				7%
		-- Imitation lard; shortening:					
	1517.90.43	--- Shortening	TNE				7%
	1517.90.44	--- Imitation lard	TNE				7%
	1517.90.50	-- Other solid mixtures or preparations of vegetable fats or oils or of their fractions	TNE				7%
		-- Other liquid mixtures or preparations of vegetable fats or oils or of their fractions:					
	1517.90.61	--- In which ground-nut oil predominates	TNE				7%
	1517.90.62	--- In which crude palm oil predominates	TNE				7%
	1517.90.63	--- In which other palm oil predominates, in packings of a net weight not exceeding 25 kg	TNE				7%
	1517.90.64	--- In which other palm oil predominates, in packings of a net weight exceeding 25 kg	TNE				7%
	1517.90.65	--- In which palm kernel oil predominates	TNE				7%
	1517.90.66	--- In which palm kernel olein predominates	TNE				7%
	1517.90.67	--- In which either soya-bean oil or coconut oil predominates	TNE				7%
	1517.90.68	--- In which illipe nut oil predominates	TNE				7%
	1517.90.69	--- Other	TNE				7%
	1517.90.80	-- Of mixtures or preparations of animal fats or oils or of their fractions	TNE				7%
	1517.90.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
15.18		Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.					
		- Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:					
	1518.00.12	-- Animal fats and oils	TNE				7%
	1518.00.14	-- Ground-nut, soya-bean, palm or coconut oil	TNE				7%
	1518.00.15	-- Linseed oil and its fractions	TNE				7%
	1518.00.16	-- Olive oil and its fractions	TNE				7%
	1518.00.19	-- Other	TNE				7%
	1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different animal fats or oils	TNE				7%
		- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different vegetable fats or oils:					
	1518.00.32	-- Of palm oil or palm kernel olein, neutralised, bleached and deodorised (NBD) or refined, bleached and deodorised (RBD)	TNE				7%
	1518.00.33	-- Of linseed	TNE				7%
	1518.00.34	-- Of olives	TNE				7%
	1518.00.35	-- Of ground-nuts	TNE				7%
	1518.00.36	-- Of soya beans or coconuts	TNE				7%
	1518.00.37	-- Of cotton seeds	TNE				7%
	1518.00.38	-- Of the fruit of the oil palm or of palm kernels, other	TNE				7%
	1518.00.39	-- Other	TNE				7%
	1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	TNE				7%
	1518.00.90	- Other	TNE				7%
15.20		Glycerol, crude; glycerol waters and glycerol lyes.					
	1520.00.10	- Crude glycerol	TNE				7%
	1520.00.90	- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.					
	1521.10.00	- Vegetable waxes	TNE				7%
	1521.90	- Other:					
	1521.90.10	-- Beeswax and other insect waxes	TNE				7%
	1521.90.20	-- Spermaceti	TNE				7%
15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.					
	1522.00.10	- Degras	TNE				7%
	1522.00.90	- Other	TNE				7%

SECTION IV

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

Note.

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

Chapter 16

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

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Subheading Notes.							
		1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.					
		2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.					
16.01		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.					
	1601.00.10	- In airtight containers for retail sale	KGM				7%
	1601.00.90	- Other	KGM				7%
16.02		Other prepared or preserved meat, meat offal, blood or insects.					
	1602.10	- Homogenised preparations:					
	1602.10.10	-- Containing pork, in airtight containers for retail sale	KGM				7%
	1602.10.90	-- Other	KGM				7%
	1602.20.00	- Of liver of any animal	KGM				7%
		- Of poultry of heading 01.05:					
	1602.31	-- Of turkeys:					
	1602.31.10	--- In airtight containers for retail sale	KGM				7%
		--- Other:					
	1602.31.91	---- Of mechanically deboned or separated meat	KGM				7%
	1602.31.99	---- Other	KGM				7%
	1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :					
	1602.32.10	--- Chicken curry, in airtight containers for retail sale	KGM				7%
	1602.32.90	--- Other	KGM				7%
	1602.39.00	-- Other	KGM				7%
		- Of swine:					
	1602.41	-- Hams and cuts thereof:					
	1602.41.10	--- In airtight containers for retail sale	KGM				7%
	1602.41.90	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1602.42	-- Shoulders and cuts thereof:					
	1602.42.10	--- In airtight containers for retail sale	KGM				7%
	1602.42.90	--- Other	KGM				7%
	1602.49	-- Other, including mixtures:					
		--- Luncheon meat:					
	1602.49.11	---- In airtight containers for retail sale	KGM				7%
	1602.49.19	---- Other	KGM				7%
		--- Other:					
	1602.49.91	---- In airtight containers for retail sale	KGM				7%
	1602.49.99	---- Other	KGM				7%
	1602.50	- Of bovine animals:					
	1602.50.10	-- In airtight containers for retail sale	KGM				7%
	1602.50.90	-- Other	KGM				7%
	1602.90	- Other, including preparations of blood of any animal:					
	1602.90.10	-- Mutton curry, in airtight containers for retail sale	KGM				7%
	1602.90.20	-- Preparations of blood	KGM				7%
	1602.90.90	-- Other	KGM				7%
16.03		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.					
	1603.00.10	- Of meat	KGM				7%
	1603.00.90	- Other	KGM				7%
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.					
		- Fish, whole or in pieces, but not minced:					
	1604.11	-- Salmon:					
	1604.11.10	--- In airtight containers for retail sale	KGM				7%
	1604.11.90	--- Other	KGM				7%
	1604.12	-- Herrings:					
	1604.12.10	--- In airtight containers for retail sale	KGM				7%
	1604.12.90	--- Other	KGM				7%
	1604.13	-- Sardines, sardinella and brisling or sprats:					
		--- Sardines:					
	1604.13.11	---- In airtight containers for retail sale	KGM				7%
	1604.13.19	---- Other	KGM				7%
		--- Other:					
	1604.13.91	---- In airtight containers for retail sale	KGM				7%
	1604.13.99	---- Other	KGM				7%
	1604.14	-- Tunas, skipjack tuna and bonito (<i>Sarda spp.</i>):					
		--- In airtight containers for retail sale:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1604.14.11	---- Tunas	KGM				7%
	1604.14.19	---- Other	KGM				7%
		--- Other:					
	1604.14.91	---- Pre-cooked tunas	KGM				7%
	1604.14.99	---- Other	KGM				7%
	1604.15	-- Mackerel:					
	1604.15.10	--- In airtight containers for retail sale	KGM				7%
	1604.15.90	--- Other	KGM				7%
	1604.16	-- Anchovies:					
	1604.16.10	--- In airtight containers for retail sale	KGM				7%
	1604.16.90	--- Other	KGM				7%
	1604.17	-- Eels:					
	1604.17.10	--- In airtight containers for retail sale	KGM				7%
	1604.17.90	--- Other	KGM				7%
	1604.18	-- Shark fins:					
	1604.18.10	--- Ready for immediate consumption	KGM				7%
		--- Other:					
	1604.18.91	---- In airtight containers for retail sale	KGM				7%
	1604.18.99	---- Other	KGM				7%
	1604.19	-- Other:					
	1604.19.20	--- Horse mackerel, in airtight containers for retail sale	KGM				7%
	1604.19.30	--- Other, in airtight containers for retail sale	KGM				7%
	1604.19.90	--- Other	KGM				7%
	1604.20	- Other prepared or preserved fish:					
	1604.20.20	-- Fish sausages	KGM				7%
	1604.20.30	-- Fish ball	KGM				7%
	1604.20.40	-- Fish paste	KGM				7%
		-- Other:					
	1604.20.91	--- In airtight containers for retail sale	KGM				7%
	1604.20.99	--- Other	KGM				7%
		- Caviar and caviar substitutes:					
	1604.31.00	-- Caviar	KGM				7%
	1604.32.00	-- Caviar substitutes	KGM				7%
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.					
	1605.10	- Crab:					
		-- In airtight containers for retail sale:					
	1605.10.11	--- Swimming crabs (crabs of the family <i>Portunidae</i>)	KGM				7%
	1605.10.12	--- King crabs (crabs of the family <i>Lithodidae</i>)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1605.10.13	--- Snow crabs (crabs of the family <i>Oregoniidae</i>)	KGM				7%
	1605.10.14	--- Other	KGM				7%
	1605.10.90	-- Other	KGM				7%
		- Shrimps and prawns:					
	1605.21.00	-- Not in airtight container	KGM				7%
	1605.29	-- Other:					
	1605.29.20	--- Shrimp ball	KGM				7%
	1605.29.30	--- Breaded shrimp	KGM				7%
	1605.29.90	--- Other	KGM				7%
	1605.30.00	- Lobster	KGM				7%
	1605.40.00	- Other crustaceans	KGM				7%
		- Molluscs:					
	1605.51.00	-- Oysters	KGM				7%
	1605.52.00	-- Scallops, including queen scallops	KGM				7%
	1605.53.00	-- Mussels	KGM				7%
	1605.54	-- Cuttle fish and squid:					
	1605.54.10	--- In airtight containers for retail sale	KGM				7%
	1605.54.90	--- Other	KGM				7%
	1605.55.00	-- Octopus	KGM				7%
	1605.56.00	-- Clams, cockles and arkshells	KGM				7%
	1605.57	-- Abalone:					
	1605.57.10	--- In airtight containers for retail sale	KGM				7%
	1605.57.90	--- Other	KGM				7%
	1605.58.00	-- Snails, other than sea snails	KGM				7%
	1605.59.00	-- Other	KGM				7%
		- Other aquatic invertebrates:					
	1605.61.00	-- Sea cucumbers	KGM				7%
	1605.62.00	-- Sea urchins	KGM				7%
	1605.63.00	-- Jellyfish	KGM				7%
	1605.69.00	-- Other	KGM				7%

Chapter 17

Sugars and sugar confectionery

Note.

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Subheading Notes.							
1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.							
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.							
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.					
		- Raw sugar not containing added flavouring or colouring matter:					
	1701.12.00	-- Beet sugar	TNE				7%
	1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	TNE				7%
	1701.14.00	-- Other cane sugar	TNE				7%
		- Other:					
	1701.91.00	-- Containing added flavouring or colouring matter	TNE				7%
	1701.99	-- Other:					
	1701.99.10	--- Refined sugar	TNE				7%
	1701.99.90	--- Other	TNE				7%
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.					
		- Lactose and lactose syrup:					
	1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	KGM				7%
	1702.19.00	-- Other	KGM				7%
	1702.20.00	- Maple sugar and maple syrup	KGM				7%
	1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:					
	1702.30.10	-- Glucose	KGM				7%
	1702.30.20	-- Glucose syrup	KGM				7%
	1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	KGM				7%
	1702.50.00	- Chemically pure fructose	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:					
	1702.60.10	-- Fructose	KGM				7%
	1702.60.20	-- Fructose syrup	KGM				7%
	1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:					
		-- Maltose and maltose syrups:					
	1702.90.11	--- Chemically pure maltose	KGM				7%
	1702.90.19	--- Other	KGM				7%
	1702.90.20	-- Artificial honey, whether or not mixed with natural honey	KGM				7%
	1702.90.30	-- Flavoured or coloured sugars (excluding maltose)	KGM				7%
	1702.90.40	-- Caramel	KGM				7%
		-- Palm sugar:					
	1702.90.51	--- Coconut sap sugar	KGM				7%
	1702.90.59	--- Other	KGM				7%
		-- Other:					
	1702.90.91	--- Sugar syrups	KGM				7%
	1702.90.99	--- Other	KGM				7%
17.03		Molasses resulting from the extraction or refining of sugar.					
	1703.10	- Cane molasses:					
	1703.10.10	-- Containing added flavouring or colouring matter	KGM				7%
	1703.10.90	-- Other	KGM				7%
	1703.90	- Other:					
	1703.90.10	-- Containing added flavouring or colouring matter	KGM				7%
	1703.90.90	-- Other	KGM				7%
17.04		Sugar confectionery (including white chocolate), not containing cocoa.					
	1704.10.00	- Chewing gum, whether or not sugar-coated	KGM				7%
	1704.90	- Other:					
	1704.90.10	-- Medicated pastilles and drops	KGM				7%
	1704.90.20	-- White chocolate	KGM				7%
		-- Other:					
	1704.90.91	--- Soft, containing gelatin	KGM				7%
	1704.90.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 18							
Cocoa and cocoa preparations							
Notes.							
1. This Chapter does not cover:							
(a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);							
(b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.							
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.							
18.01		Cocoa beans, whole or broken, raw or roasted.					
	1801.00.10	- Fermented	KGM				7%
	1801.00.90	- Other	KGM				7%
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	KGM				7%
18.03		Cocoa paste, whether or not defatted.					
	1803.10.00	- Not defatted	KGM				7%
	1803.20.00	- Wholly or partly defatted	KGM				7%
18.04	1804.00.00	Cocoa butter, fat and oil.	KGM				7%
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	KGM				7%
18.06		Chocolate and other food preparations containing cocoa.					
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	KGM				7%
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:					
	1806.20.10	-- Chocolate confectionery in blocks, slabs or bars	KGM				7%
	1806.20.90	-- Other	KGM				7%
		- Other, in blocks, slabs or bars:					
	1806.31.00	-- Filled	KGM				7%
	1806.32.00	-- Not filled	KGM				7%
	1806.90	- Other:					
	1806.90.10	-- Chocolate confectionery in tablets or pastilles	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1806.90.30	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of cocoa calculated on a totally defatted basis	KGM				7%
	1806.90.40	-- Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but not exceeding 10% by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale	KGM				7%
	1806.90.90	-- Other	KGM				7%

Chapter 19

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

Notes.

1. This Chapter does not cover:
 - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereal groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.					
	1901.10	- Preparations suitable for infants or young children, put up for retail sale:					
	1901.10.10	-- Of malt extract	KGM				7%
	1901.10.20	-- Of goods of headings 04.01 to 04.04	KGM				7%
	1901.10.30	-- Of soya-bean powder	KGM				7%
		-- Other:					
	1901.10.91	--- Medical foods	KGM				7%
	1901.10.92	--- Other, for children age over 1 year but not exceeding 3 years	KGM				7%
	1901.10.99	--- Other	KGM				7%
	1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:					
	1901.20.10	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	KGM				7%
	1901.20.20	-- Of flour, groats, meal, starch or malt extract, containing cocoa	KGM				7%
	1901.20.30	-- Other, not containing cocoa	KGM				7%
	1901.20.40	-- Other, containing cocoa	KGM				7%
	1901.90	- Other:					
		-- Preparations suitable for infants or young children, not put up for retail sale:					
	1901.90.11	--- Medical foods	KGM				7%
	1901.90.19	--- Other	KGM				7%
	1901.90.20	-- Malt extract	KGM				7%
		-- Other, of goods of headings 04.01 to 04.04:					
	1901.90.31	--- Filled milk	KGM				7%
	1901.90.32	--- Other, containing cocoa powder	KGM				7%
	1901.90.39	--- Other	KGM				7%
		-- Other soya-based preparations:					
	1901.90.41	--- In powder form	KGM				7%
	1901.90.49	--- In other forms	KGM				7%
		-- Other:					
	1901.90.91	--- Medical foods	KGM				7%
	1901.90.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.					
		- Uncooked pasta, not stuffed or otherwise prepared:					
	1902.11.00	-- Containing eggs	KGM				7%
	1902.19	-- Other:					
	1902.19.20	--- Rice vermicelli (including bee hoon)	KGM				7%
	1902.19.30	--- Transparent vermicelli	KGM				7%
	1902.19.40	--- Other noodles	KGM				7%
	1902.19.90	--- Other	KGM				7%
	1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:					
	1902.20.10	-- Stuffed with meat or meat offal	KGM				7%
	1902.20.30	-- Stuffed with fish, crustaceans or molluscs	KGM				7%
	1902.20.90	-- Other	KGM				7%
	1902.30	- Other pasta:					
	1902.30.20	-- Rice vermicelli (including bee hoon)	KGM				7%
	1902.30.30	-- Transparent vermicelli	KGM				7%
	1902.30.40	-- Other instant noodles	KGM				7%
	1902.30.90	-- Other	KGM				7%
	1902.40.00	- Couscous	KGM				7%
19.03	1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	KGM				7%
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.					
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:					
	1904.10.10	-- Containing cocoa	KGM				7%
	1904.10.90	-- Other	KGM				7%
	1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:					
	1904.20.10	-- Prepared foods obtained from unroasted cereal flakes	KGM				7%
	1904.20.90	-- Other	KGM				7%
	1904.30.00	- Bulgur wheat	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1904.90	- Other:					
	1904.90.10	-- Rice preparations, including pre-cooked rice	KGM				7%
	1904.90.90	-- Other	KGM				7%
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.					
	1905.10.00	- Crispbread	KGM				7%
	1905.20.00	- Gingerbread and the like	KGM				7%
		- Sweet biscuits; waffles and wafers:					
	1905.31	-- Sweet biscuits:					
	1905.31.10	--- Not containing cocoa	KGM				7%
	1905.31.20	--- Containing cocoa	KGM				7%
	1905.32	-- Waffles and wafers:					
	1905.32.10	--- Waffles	KGM				7%
	1905.32.20	--- Wafers	KGM				7%
	1905.40	- Rusks, toasted bread and similar toasted products:					
	1905.40.10	-- Not containing added sugar, honey, eggs, fats, cheese or fruit	KGM				7%
	1905.40.90	-- Other	KGM				7%
	1905.90	- Other:					
	1905.90.10	-- Unsweetened teething biscuits	KGM				7%
	1905.90.20	-- Other unsweetened biscuits	KGM				7%
	1905.90.30	-- Cakes	KGM				7%
	1905.90.40	-- Pastries	KGM				7%
	1905.90.50	-- Flourless bakers' wares	KGM				7%
	1905.90.60	-- Empty cachets and similar products of a kind suitable for pharmaceutical use	KGM				7%
	1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	KGM				7%
	1905.90.80	-- Other crisp savoury food products	KGM				7%
	1905.90.90	-- Other	KGM				7%

Chapter 20

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

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Vegetable fats and oils (Chapter 15);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(c) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);					
		(d) Bakers' wares and other products of heading 19.05; or					
		(e) Homogenised composite food preparations of heading 21.04.					
		2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).					
		3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).					
		4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.					
		5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.					
		6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.					

Subheading Notes.

1. For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.					
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.					
	2001.10.00	- Cucumbers and gherkins	KGM				7%
	2001.90	- Other:					
	2001.90.10	-- Onions	KGM				7%
	2001.90.90	-- Other	KGM				7%
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.					
	2002.10.00	- Tomatoes, whole or in pieces	KGM				7%
	2002.90	- Other:					
	2002.90.10	-- Tomato paste	KGM				7%
	2002.90.20	-- Tomato powder	KGM				7%
	2002.90.90	-- Other	KGM				7%
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.					
	2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	KGM				7%
	2003.90	- Other:					
	2003.90.10	-- Truffles	KGM				7%
	2003.90.90	-- Other	KGM				7%
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.					
	2004.10.00	- Potatoes	KGM				7%
	2004.90	- Other vegetables and mixtures of vegetables:					
	2004.90.10	-- Suitable for infants or young children	KGM				7%
	2004.90.90	-- Other	KGM				7%
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.					
	2005.10	- Homogenised vegetables:					
	2005.10.20	-- Suitable for infants or young children	KGM				7%
	2005.10.30	-- Suitable for dietetic purposes	KGM				7%
	2005.20	- Potatoes:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- In sticks form:					
	2005.20.11	--- In airtight containers for retail sale	KGM				7%
	2005.20.19	--- Other	KGM				7%
		-- Other:					
	2005.20.91	--- In airtight containers for retail sale	KGM				7%
	2005.20.99	--- Other	KGM				7%
	2005.40.00	- Peas (<i>Pisum sativum</i>)	KGM				7%
		- Beans (<i>Vigna spp., Phaseolus spp.</i>):					
	2005.51.00	-- Beans, shelled	KGM				7%
	2005.59	-- Other:					
	2005.59.10	--- In airtight containers for retail sale	KGM				7%
	2005.59.90	--- Other	KGM				7%
	2005.60.00	- Asparagus	KGM				7%
	2005.70.00	- Olives	KGM				7%
	2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	KGM				7%
		- Other vegetables and mixtures of vegetables:					
	2005.91.00	-- Bamboo shoots	KGM				7%
	2005.99	-- Other:					
	2005.99.10	--- In airtight containers for retail sale	KGM				7%
	2005.99.90	--- Other	KGM				7%
20.06	2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	KGM				7%
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.					
	2007.10.00	- Homogenised preparations	KGM				7%
		- Other:					
	2007.91.00	-- Citrus fruit	KGM				7%
	2007.99	-- Other:					
	2007.99.10	--- Fruit pastes other than of mangoes, pineapples or strawberries	KGM				7%
	2007.99.20	--- Jams and fruit jellies	KGM				7%
	2007.99.30	--- Mango purée	KGM				7%
	2007.99.90	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
20.08		Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.					
		- Nuts, ground-nuts and other seeds, whether or not mixed together:					
	2008.11	-- Ground-nuts:					
	2008.11.10	--- Roasted	KGM				7%
	2008.11.20	--- Peanut butter	KGM				7%
	2008.11.90	--- Other	KGM				7%
	2008.19	-- Other, including mixtures:					
	2008.19.10	--- Cashew nuts	KGM				7%
		--- Other:					
	2008.19.91	---- Roasted	KGM				7%
	2008.19.99	---- Other	KGM				7%
	2008.20	- Pineapples:					
	2008.20.10	-- In airtight containers for retail sale	KGM				7%
	2008.20.90	-- Other	KGM				7%
	2008.30	- Citrus fruit:					
	2008.30.10	-- Containing added sugar or other sweetening matter or spirit	KGM				7%
	2008.30.90	-- Other	KGM				7%
	2008.40.00	- Pears	KGM				7%
	2008.50.00	- Apricots	KGM				7%
	2008.60	- Cherries:					
	2008.60.10	-- Containing added sugar or other sweetening matter or spirit	KGM				7%
	2008.60.90	-- Other	KGM				7%
	2008.70	- Peaches, including nectarines:					
	2008.70.10	-- Containing added sugar or other sweetening matter or spirit	KGM				7%
	2008.70.90	-- Other	KGM				7%
	2008.80.00	- Strawberries	KGM				7%
		- Other, including mixtures other than those of subheading 2008.19:					
	2008.91.00	-- Palm hearts	KGM				7%
	2008.93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>):					
	2008.93.10	--- Containing added sugar or other sweetening matter or spirit	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2008.93.90	--- Other	KGM				7%
	2008.97	-- Mixtures:					
	2008.97.10	--- Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	KGM				7%
	2008.97.20	--- Other, containing added sugar or other sweetening matter or spirit	KGM				7%
	2008.97.90	--- Other	KGM				7%
	2008.99	-- Other:					
	2008.99.10	--- Lychees	KGM				7%
	2008.99.20	--- Longans	KGM				7%
	2008.99.30	--- Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	KGM				7%
	2008.99.40	--- Other, containing added sugar or other sweetening matter or spirit	KGM				7%
	2008.99.90	--- Other	KGM				7%
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.					
		- Orange juice:					
	2009.11.00	-- Frozen	LTR				7%
	2009.12.00	-- Not frozen, of a Brix value not exceeding 20	LTR				7%
	2009.19.00	-- Other	LTR				7%
		- Grapefruit juice; pomelo juice:					
	2009.21.00	-- Of a Brix value not exceeding 20	LTR				7%
	2009.29.00	-- Other	LTR				7%
		- Juice of any other single citrus fruit:					
	2009.31.00	-- Of a Brix value not exceeding 20	LTR				7%
	2009.39.00	-- Other	LTR				7%
		- Pineapple juice:					
	2009.41.00	-- Of a Brix value not exceeding 20	LTR				7%
	2009.49.00	-- Other	LTR				7%
	2009.50.00	- Tomato juice	LTR				7%
		- Grape juice (including grape must):					
	2009.61.00	-- Of a Brix value not exceeding 30	LTR				7%
	2009.69.00	-- Other	LTR				7%
		- Apple juice:					
	2009.71.00	-- Of a Brix value not exceeding 20	LTR				7%
	2009.79.00	-- Other	LTR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Juice of any other single fruit, nut or vegetable:					
	2009.81	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice:					
	2009.81.10	--- Suitable for infants or young children	LTR				7%
	2009.81.90	--- Other	LTR				7%
	2009.89	-- Other:					
	2009.89.10	--- Blackcurrant juice	LTR				7%
	2009.89.20	--- Coconut water	LTR				7%
	2009.89.30	--- Coconut water concentrate	LTR				7%
	2009.89.40	--- Mango juice concentrate	LTR				7%
		--- Other:					
	2009.89.91	---- Suitable for infants or young children	LTR				7%
	2009.89.99	---- Other	LTR				7%
	2009.90	- Mixtures of juices:					
	2009.90.10	-- Suitable for infants or young children	LTR				7%
		-- Other:					
	2009.90.91	--- Ready for immediate consumption	LTR				7%
	2009.90.99	--- Other	LTR				7%

Chapter 21

Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Products of heading 24.04;
 - (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (h) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.					
21.01		Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.					
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:					
	2101.11	-- Extracts, essences and concentrates:					
		--- Instant coffee:					
	2101.11.11	---- In packings of a net weight not less than 20 kg	KGM				7%
	2101.11.19	---- Other	KGM				7%
	2101.11.90	--- Other	KGM				7%
	2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:					
	2101.12.10	--- Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	KGM				7%
		--- Other:					
	2101.12.91	---- Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	KGM				7%
	2101.12.92	---- Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	KGM				7%
	2101.12.99	---- Other	KGM				7%
	2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:					
	2101.20.20	-- Tea extracts for the manufacture of tea preparations, in powder form	KGM				7%
	2101.20.30	-- Preparations of tea consisting of a mixture of tea, milk powder and sugar	KGM				7%
	2101.20.90	-- Other	KGM				7%
	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.					
	2102.10.00	- Active yeasts	KGM				7%
	2102.20	- Inactive yeasts; other single-cell micro-organisms, dead:					
	2102.20.10	-- Of a kind used in animal feeding	KGM				7%
	2102.20.90	-- Other	KGM				7%
	2102.30.00	- Prepared baking powders	KGM				7%
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.					
	2103.10.00	- Soya sauce	KGM				7%
	2103.20.00	- Tomato ketchup and other tomato sauces	KGM				7%
	2103.30.00	- Mustard flour and meal and prepared mustard	KGM				7%
	2103.90	- Other:					
		-- Sauces and preparations therefor:					
	2103.90.11	--- Chili sauce	KGM				7%
	2103.90.12	--- Fish sauce	KGM				7%
	2103.90.13	--- Other sauces	KGM				7%
	2103.90.19	--- Other	KGM				7%
		-- Mixed condiments and mixed seasonings:					
	2103.90.21	--- Shrimp paste including belachan (blachan)	KGM				7%
	2103.90.29	--- Other	KGM				7%
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.					
	2104.10	- Soups and broths and preparations therefor:					
		-- Containing meat:					
	2104.10.11	--- Suitable for infants or young children	KGM				7%
	2104.10.19	--- Other	KGM				7%
		-- Other:					
	2104.10.91	--- Suitable for infants or young children	KGM				7%
	2104.10.99	--- Other	KGM				7%
	2104.20	- Homogenised composite food preparations:					
		-- Containing meat:					
	2104.20.11	--- Suitable for infants or young children	KGM				7%
	2104.20.19	--- Other	KGM				7%
		-- Other:					
	2104.20.91	--- Suitable for infants or young children	KGM				7%
	2104.20.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	KGM				7%
21.06		Food preparations not elsewhere specified or included.					
	2106.10.00	- Protein concentrates and textured protein substances	KGM				7%
	2106.90	- Other:					
		-- Beancurd:					
	2106.90.11	--- Dried bean curd and dried bean curd stick	KGM				7%
	2106.90.12	--- Fresh soybean curd (tofu)	KGM				7%
	2106.90.19	--- Other	KGM				7%
	2106.90.20	-- Powdered alcohol	KGM			\$113.00 per kgm	7%
	2106.90.30	-- Non-dairy creamer	KGM				7%
		-- Autolysed yeast extracts:					
	2106.90.41	--- In powder form	KGM				7%
	2106.90.49	--- Other	KGM				7%
		-- Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:					
	2106.90.53	--- Ginseng based products	KGM				7%
	2106.90.54	--- Other preparations of a kind used as raw material for the manufacture of composite concentrates	KGM				7%
	2106.90.55	--- Other, composite concentrates for simple dilution with water to make beverages	KGM				7%
	2106.90.59	--- Other	KGM				7%
		-- Other, alcoholic preparations of a kind used for the making or for the manufacture of beverages:					
		--- Preparations of a kind used as raw material for the manufacture of composite concentrates:					
	2106.90.61	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	LTR			\$88.00 per litre of alcohol	7%
	2106.90.62	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	KGM			\$113.00 per kgm	7%
		-- Composite concentrates for simple dilution with water to make beverages:					
	2106.90.64	---- Of a kind used for making alcoholic beverages, in liquid form	LTR			\$88.00 per litre of alcohol	7%
	2106.90.65	---- Of a kind used for making alcoholic beverages, in other forms	KGM			\$113.00 per kgm	7%
	2106.90.66	--- Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	LTR			\$88.00 per litre of alcohol	7%
	2106.90.67	--- Other, of a kind used for the manufacture of alcoholic beverages, in other forms	KGM			\$113.00 per kgm	7%
	2106.90.69	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Other food supplements; fortificant premixes:					
	2106.90.71	--- Food supplements based on ginseng	KGM				7%
	2106.90.72	--- Other food supplements	KGM				7%
	2106.90.73	--- Fortificant premixes	KGM				7%
		-- Food preparations for use by infants or young children:					
	2106.90.81	--- Food preparations for lactase deficient infants or young children	KGM				7%
	2106.90.89	--- Other	KGM				7%
		-- Other:					
	2106.90.91	--- Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	KGM				7%
	2106.90.92	--- Flavoured or coloured syrups	KGM				7%
	2106.90.93	--- Coconut milk, whether or not powdered	KGM				7%
	2106.90.95	--- Seri kaya	KGM				7%
	2106.90.96	--- Other medical foods	KGM				7%
	2106.90.97	--- Tempeh	KGM				7%
	2106.90.98	--- Other flavouring preparations	KGM				7%
	2106.90.99	--- Other	KGM				7%

Chapter 22

Beverages, spirits and vinegar

Notes.

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 25.01);
 - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20 °C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Subheading Note.					
		1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.					
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.					
	2201.10	- Mineral waters and aerated waters:					
	2201.10.10	-- Mineral waters	LTR				7%
	2201.10.20	-- Aerated waters	LTR				7%
	2201.90	- Other:					
	2201.90.10	-- Ice and snow	LTR				7%
	2201.90.90	-- Other	LTR				7%
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.					
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:					
	2202.10.20	-- Energy drink whether or not aerated	LTR				7%
	2202.10.30	-- Other sparkling mineral waters or aerated waters, flavoured	LTR				7%
	2202.10.90	-- Other	LTR				7%
		- Other:					
	2202.91.00	-- Non-alcoholic beer	LTR				7%
	2202.99	-- Other:					
	2202.99.10	--- Flavoured UHT milk based drinks	LTR				7%
	2202.99.20	--- Soya milk drinks	LTR				7%
	2202.99.30	--- Coconut water based drinks	LTR				7%
	2202.99.40	--- Coffee based drinks or coffee flavoured drinks	LTR				7%
	2202.99.50	--- Other non-aerated beverages ready for immediate consumption without dilution	LTR				7%
	2202.99.90	--- Other	LTR				7%
22.03		Beer made from malt.					
		- Stout or porter:					
	2203.00.11	-- Of an alcoholic strength by volume not exceeding 5.8% vol.	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol	7%
	2203.00.19	-- Other	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other, including ale:					
	2203.00.91	-- Of an alcoholic strength by volume not exceeding 5.8% vol.	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol	7%
	2203.00.99	-- Other	LTR	\$16.00 per litre of alcohol	Free	\$60.00 per litre of alcohol	7%
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.					
	2204.10.00	- Sparkling wine	LTR			\$88.00 per litre of alcohol	7%
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:					
	2204.21	-- In containers holding 2 l or less:					
		--- Wine:					
	2204.21.11	---- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.21.13	---- Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.21.14	---- Of an alcoholic strength by volume exceeding 23% vol.	LTR			\$88.00 per litre of alcohol	7%
		--- Grape must with fermentation prevented or arrested by the addition of alcohol:					
	2204.21.21	---- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.21.22	---- Of an alcoholic strength by volume exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.22	-- In containers holding more than 2 l but not more than 10 l:					
		--- Wine:					
	2204.22.11	---- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.22.12	---- Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.22.13	---- Of an alcoholic strength by volume exceeding 23% vol.	LTR			\$88.00 per litre of alcohol	7%
		--- Grape must with fermentation prevented or arrested by the addition of alcohol:					
	2204.22.21	---- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.22.22	---- Of an alcoholic strength by volume exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2204.29	-- Other:					
		--- Wine:					
	2204.29.11	---- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.29.12	---- Of an alcoholic strength by volume exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
		--- Grape must with fermentation prevented or arrested by the addition of alcohol:					
	2204.29.21	---- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.29.22	---- Of an alcoholic strength by volume exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.30	- Other grape must:					
	2204.30.10	-- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2204.30.20	-- Of an alcoholic strength by volume exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.					
	2205.10	- In containers holding 2 l or less:					
	2205.10.10	-- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2205.10.20	-- Of an alcoholic strength by volume exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2205.90	- Other:					
	2205.90.10	-- Of an alcoholic strength by volume not exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
	2205.90.20	-- Of an alcoholic strength by volume exceeding 15% vol.	LTR			\$88.00 per litre of alcohol	7%
22.06		Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.					
	2206.00.10	- Cider or perry	LTR			\$60.00 per litre of alcohol	7%
	2206.00.20	- Saké	LTR			\$88.00 per litre of alcohol	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Coconut palm toddy:					
	2206.00.31	-- In containers holding 2 l or less	LTR			\$88.00 per litre of alcohol	7%
	2206.00.39	-- Other	LTR			\$88.00 per litre of alcohol	7%
		- Shandy:					
	2206.00.41	-- Of an alcoholic strength by volume not exceeding 1.14% vol.	LTR			\$60.00 per litre of alcohol	7%
	2206.00.49	-- Other	LTR			\$60.00 per litre of alcohol	7%
	2206.00.50	- Mead	LTR			\$88.00 per litre of alcohol	7%
	2206.00.60	- Wines obtained by the fermentation of vegetable juices or of fruit juices, other than juice of fresh grapes	LTR			\$88.00 per litre of alcohol	7%
		- Other:					
	2206.00.91	-- Other rice wine (including medicated rice wine)	LTR			\$88.00 per litre of alcohol	7%
	2206.00.99	-- Other	LTR			\$88.00 per litre of alcohol	7%
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.					
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	LTR			\$88.00 per litre of alcohol	7%
	2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:					
		-- Denatured ethyl alcohol, including methylated spirits:					
	2207.20.11	--- Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol.	LTR				7%
	2207.20.19	--- Other	LTR				7%
	2207.20.90	-- Other	LTR				7%
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.					
	2208.20	- Spirits obtained by distilling grape wine or grape marc:					
	2208.20.50	-- Brandy	LTR			\$88.00 per litre of alcohol	7%
	2208.20.90	-- Other	LTR			\$88.00 per litre of alcohol	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2208.30	- Whiskies:					
	2208.30.10	-- In containers holding more than 5 l	LTR			\$88.00 per litre of alcohol	7%
	2208.30.90	-- Other	LTR			\$88.00 per litre of alcohol	7%
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	LTR			\$88.00 per litre of alcohol	7%
	2208.50.00	- Gin and Geneva	LTR			\$88.00 per litre of alcohol	7%
	2208.60.00	- Vodka	LTR			\$88.00 per litre of alcohol	7%
	2208.70	- Liqueurs and cordials:					
	2208.70.10	-- Of an alcoholic strength by volume not exceeding 57% vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.70.90	-- Other	LTR			\$88.00 per litre of alcohol	7%
	2208.90	- Other:					
	2208.90.10	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.90.20	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.90.30	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.90.40	-- Other samsu of an alcoholic strength by volume exceeding 40% vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.90.50	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.90.60	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40 % vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.90.70	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.90.80	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	LTR			\$88.00 per litre of alcohol	7%
		-- Other:					
	2208.90.91	-- - Of an alcoholic strength by volume not exceeding 1.14% vol.	LTR			\$88.00 per litre of alcohol	7%
	2208.90.99	-- - Other	LTR			\$88.00 per litre of alcohol	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
22.09	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	LTR				7%

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by products of such processing.

Subheading Note.

1. For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.					
	2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	TNE				7%
	2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:					
	2301.20.10	-- Of fish, with a protein content of less than 60% by weight	TNE				7%
	2301.20.20	-- Of fish, with a protein content of 60% or more by weight	TNE				7%
	2301.20.90	-- Other	TNE				7%
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.					
	2302.10.00	- Of maize (corn)	TNE				7%
	2302.30	- Of wheat:					
	2302.30.10	-- Bran and pollard	TNE				7%
	2302.30.90	-- Other	TNE				7%
	2302.40	- Of other cereals:					
	2302.40.10	-- Of rice	TNE				7%
	2302.40.90	-- Other	TNE				7%
	2302.50.00	- Of leguminous plants	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.					
	2303.10	- Residues of starch manufacture and similar residues:					
	2303.10.10	-- Of manioc (cassava) or sago	TNE				7%
	2303.10.90	-- Other	TNE				7%
	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	TNE				7%
	2303.30.00	- Brewing or distilling dregs and waste	TNE				7%
23.04		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.					
	2304.00.10	- Defatted soya-bean flour, fit for human consumption	TNE				7%
		- Soya-bean meal:					
	2304.00.21	-- Fit for human consumption	TNE				7%
	2304.00.29	-- Other	TNE				7%
	2304.00.90	- Other	TNE				7%
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	TNE				7%
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.					
	2306.10.00	- Of cotton seeds	TNE				7%
	2306.20.00	- Of linseed	TNE				7%
	2306.30.00	- Of sunflower seeds	TNE				7%
		- Of rape or colza seeds:					
	2306.41	-- Of low erucic acid rape or colza seeds:					
	2306.41.10	--- Of low erucic acid rape seeds	TNE				7%
	2306.41.20	--- Of low erucic acid colza seeds	TNE				7%
	2306.49	-- Other:					
	2306.49.10	--- Of other rape seeds	TNE				7%
	2306.49.20	--- Of other colza seeds	TNE				7%
	2306.50.00	- Of coconut or copra	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2306.60	- Of palm nuts or kernels:					
	2306.60.10	-- Ground or in the form of pellets	TNE				7%
	2306.60.90	-- Other	TNE				7%
	2306.90	- Other:					
	2306.90.10	-- Of maize (corn) germ	TNE				7%
	2306.90.90	-- Other	TNE				7%
23.07	2307.00.00	Wine lees; argol.	TNE				7%
23.08	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	TNE				7%
23.09		Preparations of a kind used in animal feeding.					
	2309.10	- Dog or cat food, put up for retail sale:					
	2309.10.10	-- Containing meat	TNE				7%
	2309.10.90	-- Other	TNE				7%
	2309.90	- Other:					
		-- Complete feed:					
	2309.90.11	--- Of a kind suitable for poultry	TNE				7%
	2309.90.12	--- Of a kind suitable for swine	TNE				7%
	2309.90.13	--- Of a kind suitable for prawns	TNE				7%
	2309.90.14	--- Of a kind suitable for primates	TNE				7%
	2309.90.19	--- Other	TNE				7%
	2309.90.20	-- Premixes, feed supplements or feed additives	TNE				7%
	2309.90.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 24							
Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body							
Notes.							
1. This Chapter does not cover medicinal cigarettes (Chapter 30).							
2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.							
3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.							
Subheading Note.							
1. For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.							
24.01	Unmanufactured tobacco; tobacco refuse.						
	2401.10	- Tobacco, not stemmed/stripped:					
	2401.10.10	- - Virginia type, flue-cured	KGM			\$388.00 per kgm	7%
	2401.10.20	- - Virginia type, other than flue-cured	KGM			\$388.00 per kgm	7%
	2401.10.40	- - Burley type	KGM			\$388.00 per kgm	7%
	2401.10.50	- - Other, flue-cured	KGM			\$388.00 per kgm	7%
	2401.10.90	- - Other	KGM			\$388.00 per kgm	7%
	2401.20	- Tobacco, partly or wholly stemmed/stripped:					
	2401.20.10	- - Virginia type, flue-cured	KGM			\$388.00 per kgm	7%
	2401.20.20	- - Virginia type, other than flue-cured	KGM			\$388.00 per kgm	7%
	2401.20.30	- - Oriental type	KGM			\$388.00 per kgm	7%
	2401.20.40	- - Burley type	KGM			\$388.00 per kgm	7%
	2401.20.50	- - Other, flue-cured	KGM			\$388.00 per kgm	7%
	2401.20.90	- - Other	KGM			\$388.00 per kgm	7%
	2401.30	- Tobacco refuse:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2401.30.10	-- Tobacco stems	KGM			\$388.00 per kgm	7%
	2401.30.90	-- Other	KGM			\$388.00 per kgm	7%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.					
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	KGM			\$427.00 per kgm	7%
	2402.20	- Cigarettes containing tobacco:					
	2402.20.10	-- Beedies	KGM			\$329.00 per kgm	7%
	2402.20.20	-- Clove cigarettes	KGM			42.7 cents for every gram or part thereof of each stick of cigarette	7%
	2402.20.90	-- Other	KGM			42.7 cents for every gram or part thereof of each stick of cigarette	7%
	2402.90	- Other:					
	2402.90.10	-- Cigars, cheroots and cigarillos of tobacco substitutes	KGM			\$427.00 per kgm	7%
	2402.90.20	-- Cigarettes of tobacco substitutes	KGM			42.7 cents for every gram or part thereof of each stick of cigarette	7%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.					
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:					
	2403.11	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter:					
	2403.11.10	--- Packed for retail sale	KGM			\$427.00 per kgm	7%
	2403.11.90	--- Other	KGM			\$427.00 per kgm	7%
	2403.19	-- Other:					
		--- Packed for retail sale:					
	2403.19.11	---- Ang Hoon	KGM			\$329.00 per kgm	7%
	2403.19.19	---- Other	KGM			\$427.00 per kgm	7%
	2403.19.20	--- Other manufactured tobacco for the manufacture of cigarettes	KGM			\$388.00 per kgm	7%
		--- Other:					
	2403.19.91	---- Ang Hoon	KGM			\$329.00 per kgm	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2403.19.99	---- Other	KGM			\$427.00 per kgm	7%
		- Other:					
	2403.91	-- "Homogenised" or "reconstituted" tobacco:					
	2403.91.10	--- Packed for retail sale	KGM			\$427.00 per kgm	7%
	2403.91.90	--- Other	KGM			\$427.00 per kgm	7%
	2403.99	-- Other:					
	2403.99.10	--- Tobacco extracts and essences	KGM				7%
	2403.99.30	--- Manufactured tobacco substitutes	KGM			\$427.00 per kgm	7%
	2403.99.40	--- Snuff, whether or not dry	KGM			\$427.00 per kgm	7%
	2403.99.50	--- Chewing and sucking tobacco	KGM			\$329.00 per kgm	7%
	2403.99.90	--- Other	KGM			\$427.00 per kgm	7%
24.04		Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.					
		- Products intended for inhalation without combustion:					
	2404.11.00	-- Containing tobacco or reconstituted tobacco	KGM			\$427.00 per kgm	7%
	2404.12	-- Other, containing nicotine:					
	2404.12.10	--- E-cigarette liquid or gel	KGM				7%
	2404.12.90	--- Other	KGM				7%
	2404.19	-- Other:					
	2404.19.10	--- Containing tobacco substitutes	KGM			\$427.00 per kgm	7%
	2404.19.20	--- Containing nicotine substitutes	KGM				7%
		- Other:					
	2404.91	-- For oral application:					
	2404.91.10	--- Nicotine chewing gum	KGM				7%
	2404.91.90	--- Other	KGM				7%
	2404.92	-- For transdermal application:					
	2404.92.10	--- Nicotine patch	KGM				7%
	2404.92.90	--- Other	KGM				7%
	2404.99.00	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SECTION V

MINERAL PRODUCTS

Chapter 25

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

Notes.

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

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

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Dolomite ramming mix (heading 38.16);
 - (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
 - (g) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (ij) Billiard chalks (heading 95.04); or
 - (k) Writing or drawing chalks or tailors' chalks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		4. Heading 25.30 applies, <i>inter alia</i> , to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.					
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.					
	2501.00.10	- Table salt	TNE				7%
	2501.00.20	- Unprocessed rock salt	TNE				7%
	2501.00.50	- Sea water	TNE				7%
		- Other:					
	2501.00.91	- - With sodium chloride content more than 60% but less than 97%, calculated on a dry basis, fortified with iodine	TNE				7%
	2501.00.93	- - With sodium chloride content 97% or more, calculated on a dry basis	TNE				7%
	2501.00.99	- - Other	TNE				7%
25.02	2502.00.00	Unroasted iron pyrites.	TNE				7%
25.03	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	TNE				7%
25.04		Natural graphite.					
	2504.10.00	- In powder or in flakes	TNE				7%
	2504.90.00	- Other	TNE				7%
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.					
	2505.10.00	- Silica sands and quartz sands	TNE				7%
	2505.90.00	- Other	TNE				7%
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
	2506.10.00	- Quartz	TNE				7%
	2506.20.00	- Quartzite	TNE				7%
25.07	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.					
	2508.10.00	- Bentonite	TNE				7%
	2508.30.00	- Fire-clay	TNE				7%
	2508.40	- Other clays:					
	2508.40.10	- - Fuller's earth	TNE				7%
	2508.40.90	- - Other	TNE				7%
	2508.50.00	- Andalusite, kyanite and sillimanite	TNE				7%
	2508.60.00	- Mullite	TNE				7%
	2508.70.00	- Chamotte or dinas earths	TNE				7%
25.09	2509.00.00	Chalk.	TNE				7%
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.					
	2510.10	- Unground:					
	2510.10.10	- - Apatite	TNE				7%
	2510.10.90	- - Other	TNE				7%
	2510.20	- Ground:					
	2510.20.10	- - Apatite	TNE				7%
	2510.20.90	- - Other	TNE				7%
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.					
	2511.10.00	- Natural barium sulphate (barytes)	TNE				7%
	2511.20.00	- Natural barium carbonate (witherite)	TNE				7%
25.12	2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	TNE				7%
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.					
	2513.10.00	- Pumice stone	TNE				7%
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	TNE				7%
25.14	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
		- Marble and travertine:					
	2515.11.00	-- Crude or roughly trimmed	TNE				7%
	2515.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:					
	2515.12.10	--- Blocks	TNE				7%
	2515.12.20	--- Slabs	TNE				7%
	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	TNE				7%
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
		- Granite:					
	2516.11.00	-- Crude or roughly trimmed	TNE				7%
	2516.12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:					
	2516.12.10	--- Blocks	TNE				7%
	2516.12.20	--- Slabs	TNE				7%
	2516.20	- Sandstone:					
	2516.20.10	-- Crude or roughly trimmed	TNE				7%
	2516.20.20	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TNE				7%
	2516.90.00	- Other monumental or building stone	TNE				7%
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.					
	2517.10.00	- 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	TNE				7%
	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	TNE				7%
	2517.30.00	- Tarred macadam	TNE				7%
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:					
	2517.41.00	-- Of marble	TNE				7%
	2517.49.00	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
	2518.10.00	- Dolomite, not calcined or sintered	TNE				7%
	2518.20.00	- Calcined or sintered dolomite	TNE				7%
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.					
	2519.10.00	- Natural magnesium carbonate (magnesite)	TNE				7%
	2519.90	- Other:					
	2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia	TNE				7%
	2519.90.90	- - Other	TNE				7%
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.					
	2520.10.00	- Gypsum; anhydrite	TNE				7%
	2520.20	- Plasters:					
	2520.20.10	- - Of a kind suitable for use in dentistry	TNE				7%
	2520.20.90	- - Other	TNE				7%
25.21	2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	TNE				7%
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.					
	2522.10.00	- Quicklime	TNE				7%
	2522.20.00	- Slaked lime	TNE				7%
	2522.30.00	- Hydraulic lime	TNE				7%
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.					
	2523.10	- Cement clinkers:					
	2523.10.10	- - Of a kind used in the manufacture of white cement	TNE				7%
	2523.10.90	- - Other	TNE				7%
		- Portland cement:					
	2523.21.00	- - White cement, whether or not artificially coloured	TNE				7%
	2523.29	- - Other:					
	2523.29.10	- - - Coloured cement	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2523.29.90	- - - Other	TNE				7%
	2523.30.00	- Aluminous cement	TNE				7%
	2523.90.00	- Other hydraulic cements	TNE				7%
25.24		Asbestos.					
	2524.10.00	- Crocidolite	TNE				7%
	2524.90.00	- Other	TNE				7%
25.25		Mica, including splittings; mica waste.					
	2525.10.00	- Crude mica and mica rifted into sheets or splittings	TNE				7%
	2525.20.00	- Mica powder	TNE				7%
	2525.30.00	- Mica waste	TNE				7%
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.					
	2526.10.00	- Not crushed, not powdered	TNE				7%
	2526.20	- Crushed or powdered:					
	2526.20.10	- - Talc powder	TNE				7%
	2526.20.90	- - Other	TNE				7%
25.28	2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight.	TNE				7%
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.					
	2529.10	- Feldspar:					
	2529.10.10	- - Potash feldspar; soda feldspar	TNE				7%
	2529.10.90	- - Other	TNE				7%
		- Fluorspar:					
	2529.21.00	- - Containing by weight 97% or less of calcium fluoride	TNE				7%
	2529.22.00	- - Containing by weight more than 97% of calcium fluoride	TNE				7%
	2529.30.00	- Leucite; nepheline and nepheline syenite	TNE				7%
25.30		Mineral substances not elsewhere specified or included.					
	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	TNE				7%
	2530.20	- Kieserite, epsomite (natural magnesium sulphates):					
	2530.20.10	- - Kieserite	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2530.20.20	- - Epsomite (natural magnesium sulphates)	TNE				7%
	2530.90	- Other:					
	2530.90.10	- - Micronized zircon sand (zirconium silicate) of a kind used as an opacifier	TNE				7%
	2530.90.90	- - Other	TNE				7%

Chapter 26

Ores, slag and ash

Notes.

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to:
 - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Subheading Notes.							
1. For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.							
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.							
26.01		Iron ores and concentrates, including roasted iron pyrites.					
		- Iron ores and concentrates, other than roasted iron pyrites:					
	2601.11	- - Non-agglomerated:					
	2601.11.10	- - - Haematite and concentrates	TNE				7%
	2601.11.90	- - - Other	TNE				7%
	2601.12	- - Agglomerated:					
	2601.12.10	- - - Haematite and concentrates	TNE				7%
	2601.12.90	- - - Other	TNE				7%
	2601.20.00	- Roasted iron pyrites	TNE				7%
26.02	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	TNE				7%
26.03	2603.00.00	Copper ores and concentrates.	TNE				7%
26.04	2604.00.00	Nickel ores and concentrates.	TNE				7%
26.05	2605.00.00	Cobalt ores and concentrates.	TNE				7%
26.06	2606.00.00	Aluminium ores and concentrates.	TNE				7%
26.07	2607.00.00	Lead ores and concentrates.	TNE				7%
26.08	2608.00.00	Zinc ores and concentrates.	TNE				7%
26.09	2609.00.00	Tin ores and concentrates.	TNE				7%
26.10	2610.00.00	Chromium ores and concentrates.	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
26.11	2611.00.00	Tungsten ores and concentrates.	TNE				7%
26.12		Uranium or thorium ores and concentrates.					
	2612.10.00	- Uranium ores and concentrates	TNE				7%
	2612.20.00	- Thorium ores and concentrates	TNE				7%
26.13		Molybdenum ores and concentrates.					
	2613.10.00	- Roasted	TNE				7%
	2613.90.00	- Other	TNE				7%
26.14		Titanium ores and concentrates.					
	2614.00.10	- Ilmenite ores and concentrates	TNE				7%
	2614.00.90	- Other	TNE				7%
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.					
	2615.10.00	- Zirconium ores and concentrates	TNE				7%
	2615.90.00	- Other	TNE				7%
26.16		Precious metal ores and concentrates.					
	2616.10.00	- Silver ores and concentrates	TNE				7%
	2616.90.00	- Other	TNE				7%
26.17		Other ores and concentrates.					
	2617.10.00	- Antimony ores and concentrates	TNE				7%
	2617.90.00	- Other	TNE				7%
26.18	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	TNE				7%
26.19	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	TNE				7%
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.					
		- Containing mainly zinc:					
	2620.11.00	- - Hard zinc spelter	TNE				7%
	2620.19.00	- - Other	TNE				7%
		- Containing mainly lead:					
	2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	TNE				7%
	2620.29.00	- - Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2620.30.00	- Containing mainly copper	TNE				7%
	2620.40.00	- Containing mainly aluminium	TNE				7%
	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	TNE				7%
		- Other:					
	2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	TNE				7%
	2620.99	-- Other:					
	2620.99.10	--- Slag and hardhead of tin	TNE				7%
	2620.99.90	--- Other	TNE				7%
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.					
	2621.10.00	- Ash and residues from the incineration of municipal waste	TNE				7%
	2621.90	- Other:					
	2621.90.10	-- Crude potassium salts obtained in the sugar industry from residues of beet molasses	TNE				7%
	2621.90.90	-- Other	TNE				7%

Chapter 27

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

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:</p> <p>(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);</p> <p>(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and</p> <p>(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.</p>					
		Subheading Notes.					
		<p>1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.</p> <p>2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.</p> <p>3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene respectively.</p> <p>4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).</p> <p>5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.</p>					
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.					
		- Coal, whether or not pulverised, but not agglomerated:					
	2701.11.00	-- Anthracite	TNE				7%
	2701.12	-- Bituminous coal:					
	2701.12.10	--- Coking coal	TNE				7%
	2701.12.90	--- Other	TNE				7%
	2701.19.00	-- Other coal	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	TNE				7%
27.02		Lignite, whether or not agglomerated, excluding jet.					
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	TNE				7%
	2702.20.00	- Agglomerated lignite	TNE				7%
27.03		Peat (including peat litter), whether or not agglomerated.					
	2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	TNE				7%
	2703.00.20	- Agglomerated peat	TNE				7%
27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.					
	2704.00.10	- Coke and semi-coke of coal	TNE				7%
	2704.00.20	- Coke and semi-coke of lignite or of peat	TNE				7%
	2704.00.30	- Retort carbon	TNE				7%
27.05	2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	TNE				7%
27.06	2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	TNE				7%
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.					
	2707.10.00	- Benzol (benzene)	TNE				7%
	2707.20.00	- Toluol (toluene)	TNE				7%
	2707.30.00	- Xylol (xylenes)	TNE				7%
	2707.40.00	- Naphthalene	TNE				7%
	2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	TNE				7%
		- Other:					
	2707.91.00	-- Creosote oils	TNE				7%
	2707.99	-- Other:					
	2707.99.10	--- Carbon black feedstock	TNE				7%
	2707.99.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.					
	2708.10.00	- Pitch	TNE				7%
	2708.20.00	- Pitch coke	TNE				7%
27.09		Petroleum oils and oils obtained from bituminous minerals, crude.					
	2709.00.10	- Crude petroleum oils	TNE				7%
	2709.00.20	- Condensates	TNE				7%
	2709.00.90	- Other	TNE				7%
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.					
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:					
	2710.12	-- Light oils and preparations:					
		--- Motor spirit, leaded:					
	2710.12.11	---- Of RON 97 and above	TNE			\$7.10 per dal	7%
	2710.12.12	---- Of RON 90 and above but below RON 97	TNE			\$6.80 per dal	7%
	2710.12.13	---- Of other RON	TNE			\$6.30 per dal	7%
		--- Motor spirit, unleaded:					
		---- Of RON 97 and above:					
	2710.12.21	----- Unblended	TNE			\$7.90 per dal	7%
	2710.12.22	----- Blended with ethanol	TNE			\$7.90 per dal	7%
	2710.12.23	----- Other	TNE			\$7.90 per dal	7%
		---- Of RON 90 and above but below RON 97:					
	2710.12.24	----- Unblended	TNE			\$6.60 per dal	7%
	2710.12.25	----- Blended with ethanol	TNE			\$6.60 per dal	7%
	2710.12.26	----- Other	TNE			\$6.60 per dal	7%
		---- Of other RON:					
	2710.12.27	----- Unblended	TNE			\$3.70 per dal	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2710.12.28	----- Blended with ethanol	TNE			\$3.70 per dal	7%
	2710.12.29	----- Other	TNE			\$3.70 per dal	7%
		--- Aviation spirit, of a kind used in aviation piston-engines:					
	2710.12.31	---- 100 octane and above	TNE				7%
	2710.12.39	---- Other	TNE				7%
	2710.12.40	--- Tetrapropylene	TNE				7%
	2710.12.50	--- White spirit	TNE				7%
	2710.12.60	--- Low aromatic solvents containing by weight less than 1% aromatic content	TNE				7%
	2710.12.70	--- Other solvent spirits	TNE				7%
	2710.12.80	--- Naphtha, reformates and other preparations of a kind used for blending into motor spirits	TNE				7%
		--- Other:					
	2710.12.91	---- Alpha olefins	TNE				7%
	2710.12.92	---- Other, petroleum spirit, having a flashpoint of less than 23 °C	TNE				7%
	2710.12.99	---- Other	TNE				7%
	2710.19	-- Other:					
	2710.19.20	--- Topped crudes	TNE				7%
	2710.19.30	--- Carbon black feedstock	TNE				7%
		--- Lubricating oils and greases:					
	2710.19.41	---- Lubricating oil feedstock	TNE				7%
	2710.19.42	---- Lubricating oils for aircraft engines	TNE				7%
	2710.19.44	---- Lubricating greases	TNE				7%
	2710.19.45	---- Lubricating oils for textile	TNE				7%
	2710.19.46	---- Other lubricating oils	TNE				7%
	2710.19.50	--- Hydraulic brake fluid	TNE				7%
	2710.19.60	--- Transformer and circuit breakers oils	TNE				7%
		--- Diesel fuel; fuel oils:					
	2710.19.71	---- Automotive diesel fuel	TNE			\$2.00 per dal of diesel fuel conforming to the standard for sulphur for such diesel fuel specified in Part I of the Eighth Schedule to the Environmental Protection and Management (Vehicular Emissions) Regulations (Rg 6)	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2710.19.72	---- Other diesel fuels	TNE			\$2.00	7%
						per dal of diesel fuel conforming to the standard for sulphur for such diesel fuel specified in Part 1 of the Eighth Schedule to the Environmental Protection and Management (Vehicular Emissions) Regulations (as if such diesel fuel were automotive)	
	2710.19.79	---- Fuel oils	TNE				7%
	2710.19.81	--- Aviation turbine fuel (jet fuel) having a flash point of 23 °C or more	TNE				7%
	2710.19.82	--- Aviation turbine fuel (jet fuel) having a flash point of less than 23 °C	TNE				7%
	2710.19.83	--- Other kerosene	TNE				7%
	2710.19.89	--- Other medium oils and preparations	TNE				7%
	2710.19.90	--- Other	TNE				7%
	2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	TNE			\$2.00	7%
		- Waste oils:				per dal of dutiable diesel fuel	
	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	TNE				7%
	2710.99.00	-- Other	TNE				7%
27.11		Petroleum gases and other gaseous hydrocarbons.					
		- Liquefied:					
	2711.11.00	-- Natural gas	TNE				7%
	2711.12.00	-- Propane	TNE				7%
	2711.13.00	-- Butanes	TNE				7%
	2711.14	-- Ethylene, propylene, butylene and butadiene:					
	2711.14.10	--- Ethylene	TNE				7%
	2711.14.90	--- Other	TNE				7%
	2711.19.00	-- Other	TNE				7%
		- In gaseous state:					
	2711.21	-- Natural gas:					
	2711.21.10	--- Of a kind used as a motor fuel	TNE			20 cents per kgm	7%
	2711.21.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2711.29.00	- - Other	TNE				7%
27.12		Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.					
	2712.10.00	- Petroleum jelly	TNE				7%
	2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	TNE				7%
	2712.90	- Other:					
	2712.90.10	- - Paraffin wax	TNE				7%
	2712.90.90	- - Other	TNE				7%
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.					
		- Petroleum coke:					
	2713.11.00	- - Not calcined	TNE				7%
	2713.12.00	- - Calcined	TNE				7%
	2713.20.00	- Petroleum bitumen	TNE				7%
	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	TNE				7%
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.					
	2714.10.00	- Bituminous or oil shale and tar sands	TNE				7%
	2714.90.00	- Other	TNE				7%
27.15		Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).					
	2715.00.10	- Polyurethane tar coatings	TNE				7%
	2715.00.90	- Other	TNE				7%
27.16	2716.00.00	Electrical energy.	GWH				7%

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.					
		2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.					
		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: <ol style="list-style-type: none"> (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. 					
		4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.					

Chapter 28

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

Notes.

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(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 sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:					
		(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);					
		(b) Halide oxides of carbon (heading 28.12);					
		(c) Carbon disulphide (heading 28.13);					
		(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);					
		(e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).					
		3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:					
		(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;					
		(b) Organo-inorganic compounds other than those mentioned in Note 2 above;					
		(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;					
		(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;					
		(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;					
		(g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or					
		(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).					
		4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.					
		5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.					
		6. Heading 28.44 applies only to:					
		(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;					
		(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;					
		(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;					
		(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);					
		(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;					
		(f) Radioactive residues whether or not usable. The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to: - individual nuclides, excluding, however, those existing in nature in the monoisotopic state; - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.					
		7. Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1. For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

**SUB-CHAPTER I
CHEMICAL ELEMENTS**

28.01		Fluorine, chlorine, bromine and iodine.					
	2801.10.00	- Chlorine	KGM				7%
	2801.20.00	- Iodine	KGM				7%
	2801.30.00	- Fluorine; bromine	KGM				7%
28.02	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	KGM				7%
28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).					
	2803.00.20	- Acetylene black	KGM				7%
		- Other carbon blacks:					
	2803.00.41	- - Of a kind used for rubber processing	KGM				7%
	2803.00.49	- - Other	KGM				7%
	2803.00.90	- Other	KGM				7%
28.04		Hydrogen, rare gases and other non-metals.					
	2804.10.00	- Hydrogen	KGM				7%
		- Rare gases:					
	2804.21.00	- - Argon	KGM				7%
	2804.29.00	- - Other	KGM				7%
	2804.30.00	- Nitrogen	KGM				7%
	2804.40.00	- Oxygen	KGM				7%
	2804.50.00	- Boron; tellurium	KGM				7%
		- Silicon:					
	2804.61.00	- - Containing by weight not less than 99.99% of silicon	KGM				7%
	2804.69.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2804.70.00	- Phosphorus	KGM				7%
	2804.80.00	- Arsenic	KGM				7%
	2804.90.00	- Selenium	KGM				7%
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.					
		- Alkali or alkaline-earth metals:					
	2805.11.00	-- Sodium	KGM				7%
	2805.12.00	-- Calcium	KGM				7%
	2805.19.00	-- Other	KGM				7%
	2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	KGM				7%
	2805.40.00	- Mercury	KGM				7%
		SUB-CHAPTER II					
		INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS					
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.					
	2806.10.00	- Hydrogen chloride (hydrochloric acid)	KGM				7%
	2806.20.00	- Chlorosulphuric acid	KGM				7%
28.07		Sulphuric acid; oleum.					
	2807.00.10	- Sulphuric acid containing by weight more than 80% of H ₂ SO ₄	KGM				7%
	2807.00.90	- Other	KGM				7%
28.08	2808.00.00	Nitric acid; sulphonitric acids.	KGM				7%
28.09		Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.					
	2809.10.00	- Diphosphorus pentaoxide	KGM				7%
	2809.20	- Phosphoric acid and polyphosphoric acids:					
		-- Food grade:					
	2809.20.31	--- Hypophosphoric acid	KGM				7%
	2809.20.32	--- Phosphoric acid	KGM				7%
	2809.20.39	--- Other	KGM				7%
		-- Other:					
	2809.20.91	--- Hypophosphoric acid	KGM				7%
	2809.20.92	--- Phosphoric acid	KGM				7%
	2809.20.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28.10		Oxides of boron; boric acids.					
	2810.00.10	- Oxides of boron	KGM				7%
	2810.00.20	- Boric acids	KGM				7%
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.					
		- Other inorganic acids:					
	2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	KGM				7%
	2811.12.00	-- Hydrogen cyanide (hydrocyanic acid)	KGM				7%
	2811.19	-- Other:					
	2811.19.10	--- Arsenic acid	KGM				7%
	2811.19.20	--- Aminosulphonic acid (sulphamic acid)	KGM				7%
	2811.19.90	--- Other	KGM				7%
		- Other inorganic oxygen compounds of non-metals:					
	2811.21.00	-- Carbon dioxide	KGM				7%
	2811.22	-- Silicon dioxide:					
	2811.22.10	--- In powder form	KGM				7%
	2811.22.90	--- Other	KGM				7%
	2811.29	-- Other:					
	2811.29.10	--- Diarsenic pentaoxide	KGM				7%
	2811.29.20	--- Sulphur dioxide	KGM				7%
	2811.29.90	--- Other	KGM				7%
		SUB-CHAPTER III					
		HALOGEN OR SULPHUR COMPOUNDS OF NON-METAL					
28.12		Halides and halide oxides of non-metals.					
		- Chlorides and chloride oxides:					
	2812.11.00	-- Carbonyl dichloride (phosgene)	KGM				7%
	2812.12.00	-- Phosphorus oxychloride	KGM				7%
	2812.13.00	-- Phosphorus trichloride	KGM				7%
	2812.14.00	-- Phosphorus pentachloride	KGM				7%
	2812.15.00	-- Sulphur monochloride	KGM				7%
	2812.16.00	-- Sulphur dichloride	KGM				7%
	2812.17.00	-- Thionyl chloride	KGM				7%
	2812.19.00	-- Other	KGM				7%
	2812.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.					
	2813.10.00	- Carbon disulphide	KGM				7%
	2813.90.00	- Other	KGM				7%
SUB-CHAPTER IV							
INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS							
28.14		Ammonia, anhydrous or in aqueous solution.					
	2814.10.00	- Anhydrous ammonia	KGM				7%
	2814.20.00	- Ammonia in aqueous solution	KGM				7%
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.					
		- Sodium hydroxide (caustic soda):					
	2815.11.00	- - Solid	KGM				7%
	2815.12.00	- - In aqueous solution (soda lye or liquid soda)	KGM				7%
	2815.20.00	- Potassium hydroxide (caustic potash)	KGM				7%
	2815.30.00	- Peroxides of sodium or potassium	KGM				7%
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.					
	2816.10.00	- Hydroxide and peroxide of magnesium	KGM				7%
	2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	KGM				7%
28.17		Zinc oxide; zinc peroxide.					
	2817.00.10	- Zinc oxide	KGM				7%
	2817.00.20	- Zinc peroxide	KGM				7%
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.					
	2818.10.00	- Artificial corundum, whether or not chemically defined	KGM				7%
	2818.20.00	- Aluminium oxide, other than artificial corundum	KGM				7%
	2818.30.00	- Aluminium hydroxide	KGM				7%
28.19		Chromium oxides and hydroxides.					
	2819.10.00	- Chromium trioxide	KGM				7%
	2819.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28.20		Manganese oxides.					
	2820.10.00	- Manganese dioxide	KGM				7%
	2820.90.00	- Other	KGM				7%
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.					
	2821.10.00	- Iron oxides and hydroxides	KGM				7%
	2821.20.00	- Earth colours	KGM				7%
28.22	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	KGM				7%
28.23	2823.00.00	Titanium oxides.	KGM				7%
28.24		Lead oxides; red lead and orange lead.					
	2824.10.00	- Lead monoxide (litharge, massicot)	KGM				7%
	2824.90.00	- Other	KGM				7%
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.					
	2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	KGM				7%
	2825.20.00	- Lithium oxide and hydroxide	KGM				7%
	2825.30.00	- Vanadium oxides and hydroxides	KGM				7%
	2825.40.00	- Nickel oxides and hydroxides	KGM				7%
	2825.50.00	- Copper oxides and hydroxides	KGM				7%
	2825.60.00	- Germanium oxides and zirconium dioxide	KGM				7%
	2825.70.00	- Molybdenum oxides and hydroxides	KGM				7%
	2825.80.00	- Antimony oxides	KGM				7%
	2825.90.00	- Other	KGM				7%
SUB-CHAPTER V							
SALTS AND PEROXSALTS, OF ORGANIC ACIDS AND METALS							
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.					
		- Fluorides:					
	2826.12.00	- - Of aluminium	KGM				7%
	2826.19.00	- - Other	KGM				7%
	2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	KGM				7%
	2826.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.					
	2827.10.00	- Ammonium chloride	KGM				7%
	2827.20	- Calcium chloride:					
	2827.20.10	-- Containing 73% - 80% by weight	KGM				7%
	2827.20.90	-- Other	KGM				7%
		- Other chlorides:					
	2827.31.00	-- Of magnesium	KGM				7%
	2827.32.00	-- Of aluminium	KGM				7%
	2827.35.00	-- Of nickel	KGM				7%
	2827.39	-- Other:					
	2827.39.10	--- Of barium or of cobalt	KGM				7%
	2827.39.20	--- Of iron	KGM				7%
	2827.39.30	--- Of zinc	KGM				7%
	2827.39.90	--- Other	KGM				7%
		- Chloride oxides and chloride hydroxides:					
	2827.41.00	-- Of copper	KGM				7%
	2827.49.00	-- Other	KGM				7%
		- Bromides and bromide oxides:					
	2827.51.00	-- Bromides of sodium or of potassium	KGM				7%
	2827.59.00	-- Other	KGM				7%
	2827.60.00	- Iodides and iodide oxides	KGM				7%
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.					
	2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	KGM				7%
	2828.90	- Other:					
	2828.90.10	-- Sodium hypochlorite	KGM				7%
	2828.90.90	-- Other	KGM				7%
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.					
		- Chlorates:					
	2829.11.00	-- Of sodium	KGM				7%
	2829.19.00	-- Other	KGM				7%
	2829.90	- Other:					
	2829.90.10	-- Sodium perchlorate	KGM				7%
	2829.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28.30		Sulphides; polysulphides, whether or not chemically defined.					
	2830.10.00	- Sodium sulphides	KGM				7%
	2830.90	- Other:					
	2830.90.10	- - Cadmium sulphide or zinc sulphide	KGM				7%
	2830.90.90	- - Other	KGM				7%
28.31		Dithionites and sulphonylates.					
	2831.10.00	- Of sodium	KGM				7%
	2831.90.00	- Other	KGM				7%
28.32		Sulphites; thiosulphates.					
	2832.10.00	- Sodium sulphites	KGM				7%
	2832.20.00	- Other sulphites	KGM				7%
	2832.30.00	- Thiosulphates	KGM				7%
28.33		Sulphates; alums; peroxosulphates (persulphates).					
		- Sodium sulphates:					
	2833.11.00	- - Disodium sulphate	KGM				7%
	2833.19.00	- - Other	KGM				7%
		- Other sulphates:					
	2833.21.00	- - Of magnesium	KGM				7%
	2833.22	- - Of aluminium:					
	2833.22.10	- - - Commercial grade	KGM				7%
	2833.22.90	- - - Other	KGM				7%
	2833.24.00	- - Of nickel	KGM				7%
	2833.25.00	- - Of copper	KGM				7%
	2833.27.00	- - Of barium	KGM				7%
	2833.29	- - Other:					
	2833.29.20	- - - Tribasic lead sulphate	KGM				7%
	2833.29.30	- - - Of chromium	KGM				7%
	2833.29.40	- - - Of zinc	KGM				7%
	2833.29.90	- - - Other	KGM				7%
	2833.30.00	- Alums	KGM				7%
	2833.40.00	- Peroxosulphates (persulphates)	KGM				7%
28.34		Nitrites; nitrates.					
	2834.10.00	- Nitrites	KGM				7%
		- Nitrates:					
	2834.21.00	- - Of potassium	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2834.29	-- Other:					
	2834.29.10	--- Of bismuth	KGM				7%
	2834.29.90	--- Other	KGM				7%
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.					
	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	KGM				7%
		- Phosphates:					
	2835.22.00	-- Of mono- or disodium	KGM				7%
	2835.24.00	-- Of potassium	KGM				7%
	2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate"):					
	2835.25.10	--- Feed grade	KGM				7%
	2835.25.90	--- Other	KGM				7%
	2835.26.00	-- Other phosphates of calcium	KGM				7%
	2835.29	-- Other:					
	2835.29.10	--- Of trisodium	KGM				7%
	2835.29.90	--- Other	KGM				7%
		- Polyphosphates:					
	2835.31	-- Sodium triphosphate (sodium tripolyphosphate):					
	2835.31.10	--- Food grade	KGM				7%
	2835.31.90	--- Other	KGM				7%
	2835.39	-- Other:					
	2835.39.10	--- Tetrasodium pyrophosphate	KGM				7%
	2835.39.90	--- Other	KGM				7%
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.					
	2836.20.00	- Disodium carbonate	KGM				7%
	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	KGM				7%
	2836.40.00	- Potassium carbonates	KGM				7%
	2836.50	- Calcium carbonate:					
	2836.50.10	-- Food or pharmaceutical grade	KGM				7%
	2836.50.90	-- Other	KGM				7%
	2836.60.00	- Barium carbonate	KGM				7%
		- Other:					
	2836.91.00	-- Lithium carbonates	KGM				7%
	2836.92.00	-- Strontium carbonate	KGM				7%
	2836.99	-- Other:					
	2836.99.10	--- Commercial ammonium carbonate	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2836.99.20	- - - Lead carbonates	KGM				7%
	2836.99.90	- - - Other	KGM				7%
28.37		Cyanides, cyanide oxides and complex cyanides.					
		- Cyanides and cyanide oxides:					
	2837.11.00	- - Of sodium	KGM				7%
	2837.19.00	- - Other	KGM				7%
	2837.20.00	- Complex cyanides	KGM				7%
28.39		Silicates; commercial alkali metal silicates.					
		- Of sodium:					
	2839.11.00	- - Sodium metasilicates	KGM				7%
	2839.19	- - Other:					
	2839.19.20	- - - Sodium orthosilicate; sodium pyrosilicate	KGM				7%
	2839.19.90	- - - Other	KGM				7%
	2839.90.00	- Other	KGM				7%
28.40		Borates; peroxoborates (perborates).					
		- Disodium tetraborate (refined borax):					
	2840.11.00	- - Anhydrous	KGM				7%
	2840.19.00	- - Other	KGM				7%
	2840.20.00	- Other borates	KGM				7%
	2840.30.00	- Peroxoborates (perborates)	KGM				7%
28.41		Salts of oxometallic or peroxometallic acids.					
	2841.30.00	- Sodium dichromate	KGM				7%
	2841.50.00	- Other chromates and dichromates; peroxochromates	KGM				7%
		- Manganites, manganates and permanganates:					
	2841.61.00	- - Potassium permanganate	KGM				7%
	2841.69.00	- - Other	KGM				7%
	2841.70.00	- Molybdates	KGM				7%
	2841.80.00	- Tungstates (wolframates)	KGM				7%
	2841.90.00	- Other	KGM				7%
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.					
	2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	KGM				7%
	2842.90	- Other:					
	2842.90.10	- - Sodium arsenite	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2842.90.20	- - Copper or chromium salts	KGM				7%
	2842.90.30	- - Other fulminates, cyanates and thiocyanates	KGM				7%
	2842.90.90	- - Other	KGM				7%
SUB-CHAPTER VI							
MISCELLANEOUS							
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.					
	2843.10.00	- Colloidal precious metals	KGM				7%
		- Silver compounds:					
	2843.21.00	- - Silver nitrate	KGM				7%
	2843.29.00	- - Other	KGM				7%
	2843.30.00	- Gold compounds	KGM				7%
	2843.90.00	- Other compounds; amalgams	KGM				7%
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.					
	2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:					
	2844.10.10	- - Natural uranium and its compounds	KGM				7%
	2844.10.90	- - Other	KGM				7%
	2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products:					
	2844.20.10	- - Uranium enriched in U 235 and its compounds; plutonium and its compounds	KGM				7%
	2844.20.90	- - Other	KGM				7%
	2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products:					
	2844.30.10	- - Uranium depleted in U 235 and its compounds; thorium and its compounds	KGM				7%
	2844.30.90	- - Other	KGM				7%
		- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:					
	2844.41.00	- - Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2844.42.00	- - Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	KGM				7%
	2844.43.00	- - Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	KGM				7%
	2844.44.00	- - Radioactive residues	KGM				7%
	2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	KGM				7%
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.					
	2845.10.00	- Heavy water (deuterium oxide)	KGM				7%
	2845.20.00	- Boron enriched in boron-10 and its compounds	KGM				7%
	2845.30.00	- Lithium enriched in lithium-6 and its compounds	KGM				7%
	2845.40.00	- Helium-3	KGM				7%
	2845.90.00	- Other	KGM				7%
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.					
	2846.10.00	- Cerium compounds	KGM				7%
	2846.90.00	- Other	KGM				7%
28.47		Hydrogen peroxide, whether or not solidified with urea.					
	2847.00.10	- In liquid form	KGM				7%
	2847.00.90	- Other	KGM				7%
28.49		Carbides, whether or not chemically defined.					
	2849.10.00	- Of calcium	KGM				7%
	2849.20.00	- Of silicon	KGM				7%
	2849.90.00	- Other	KGM				7%
28.50	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.					
	2852.10	- Chemically defined:					
	2852.10.10	- - Mercury sulphates	KGM				7%
	2852.10.20	- - Mercury compounds of a kind used as luminophores	KGM				7%
	2852.10.90	- - Other	KGM				7%
	2852.90	- Other:					
	2852.90.10	- - Mercury tannates	KGM				7%
	2852.90.20	- - Mercury sulphides; mercury polysulphides; mercury polyphosphates; mercury carbides; heterocyclic mercury compounds of subheading 2934.99.90; mercury peptone derivatives; other protein derivatives of mercury	KGM				7%
	2852.90.90	- - Other	KGM				7%
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.					
	2853.10.00	- Cyanogen chloride (chlorocyan)	KGM				7%
	2853.90	- Other:					
	2853.90.10	- - Demineralized waters	KGM				7%
	2853.90.90	- - Other	KGM				7%

Chapter 29

Organic chemicals

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;					
		(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;					
		(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;					
		(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.					
		2. This Chapter does not cover:					
		(a) Goods of heading 15.04 or crude glycerol of heading 15.20;					
		(b) Ethyl alcohol (heading 22.07 or 22.08);					
		(c) Methane or propane (heading 27.11);					
		(d) The compounds of carbon mentioned in Note 2 to Chapter 28;					
		(e) Immunological products of heading 30.02;					
		(f) Urea (heading 31.02 or 31.05);					
		(g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);					
		(h) Enzymes (heading 35.07);					
		(ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ (heading 36.06);					
		(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or					
		(l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>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.</p> <p>4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.</p> <p>Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29.</p> <p>For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.</p> <p>5. (A) The esters of acid-function organic compounds of sub-Chapters 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.</p> <p>(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.</p> <p>(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:</p> <p>(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;</p> <p>(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and</p> <p>(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.</p> <p>(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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

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

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

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

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

8. For the purposes of heading 29.37:

- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
- (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.
2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUB-CHAPTER I							
HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.01		Acyclic hydrocarbons.					
	2901.10.00	- Saturated	KGM				7%
		- Unsaturated:					
	2901.21.00	- - Ethylene	KGM				7%
	2901.22.00	- - Propene (propylene)	KGM				7%
	2901.23.00	- - Butene (butylene) and isomers thereof	KGM				7%
	2901.24.00	- - Buta-1,3-diene and isoprene	KGM				7%
	2901.29	- - Other:					
	2901.29.10	- - - Acetylene	KGM				7%
	2901.29.20	- - - Hexene and isomers thereof	KGM				7%
	2901.29.90	- - - Other	KGM				7%
29.02		Cyclic hydrocarbons.					
		- Cyclanes, cyclenes and cycloterpenes:					
	2902.11.00	- - Cyclohexane	TNE				7%
	2902.19.00	- - Other	TNE				7%
	2902.20.00	- Benzene	TNE				7%
	2902.30.00	- Toluene	TNE				7%
		- Xylenes:					
	2902.41.00	- - <i>o</i> -Xylene	TNE				7%
	2902.42.00	- - <i>m</i> -Xylene	TNE				7%
	2902.43.00	- - <i>p</i> -Xylene	TNE				7%
	2902.44.00	- - Mixed xylene isomers	TNE				7%
	2902.50.00	- Styrene	TNE				7%
	2902.60.00	- Ethylbenzene	TNE				7%
	2902.70.00	- Cumene	TNE				7%
	2902.90	- Other:					
	2902.90.10	- - Dodecylbenzene	TNE				7%
	2902.90.20	- - Other alkylbenzenes	TNE				7%
	2902.90.90	- - Other	TNE				7%
29.03		Halogenated derivatives of hydrocarbons.					
		- Saturated chlorinated derivatives of acyclic hydrocarbons:					
	2903.11	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride):					
	2903.11.10	- - - Chloromethane (methyl chloride)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2903.11.90	- - - Other	KGM				7%
	2903.12.00	- - Dichloromethane (methylene chloride)	KGM				7%
	2903.13.00	- - Chloroform (trichloromethane)	KGM				7%
	2903.14.00	- - Carbon tetrachloride	KGM				7%
	2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	KGM				7%
	2903.19	- - Other:					
	2903.19.20	- - - 1,1,1-Trichloroethane (methyl chloroform)	KGM				7%
	2903.19.90	- - - Other	KGM				7%
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:					
	2903.21.00	- - Vinyl chloride (chloroethylene)	KGM				7%
	2903.22.00	- - Trichloroethylene	KGM				7%
	2903.23.00	- - Tetrachloroethylene (perchloroethylene)	KGM				7%
	2903.29.00	- - Other	KGM				7%
		- Saturated fluorinated derivatives of acyclic hydrocarbons:					
	2903.41.00	- - Trifluoromethane (HFC-23)	KGM				7%
	2903.42.00	- - Difluoromethane (HFC-32)	KGM				7%
	2903.43.00	- - Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	KGM				7%
	2903.44.00	- - Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	KGM				7%
	2903.45.00	- - 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	KGM				7%
	2903.46.00	- - 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	KGM				7%
	2903.47.00	- - 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	KGM				7%
	2903.48.00	- - 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	KGM				7%
	2903.49.00	- - Other	KGM				7%
		- Unsaturated fluorinated derivatives of acyclic hydrocarbons:					
	2903.51.00	- - 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)	KGM				7%
	2903.59.00	- - Other	KGM				7%
		- Brominated or iodinated derivatives of acyclic hydrocarbons:					
	2903.61.00	- - Methyl bromide (bromomethane)	KGM				7%
	2903.62.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	KGM				7%
	2903.69.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:					
	2903.71.00	- - Chlorodifluoromethane (HCFC-22)	KGM				7%
	2903.72.00	- - Dichlorotrifluoroethanes (HCFC-123)	KGM				7%
	2903.73.00	- - Dichlorofluoroethanes (HCFC-141, 141b)	KGM				7%
	2903.74.00	- - Chlorodifluoroethanes (HCFC-142, 142b)	KGM				7%
	2903.75.00	- - Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	KGM				7%
	2903.76.00	- - Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	KGM				7%
	2903.77.00	- - Other, perhalogenated only with fluorine and chlorine	KGM				7%
	2903.78.00	- - Other perhalogenated derivatives	KGM				7%
	2903.79.00	- - Other	KGM				7%
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:					
	2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	KGM				7%
	2903.82.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	KGM				7%
	2903.83.00	- - Mirex (ISO)	KGM				7%
	2903.89.00	- - Other	KGM				7%
		- Halogenated derivatives of aromatic hydrocarbons:					
	2903.91.00	- - Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	KGM				7%
	2903.92.00	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	KGM				7%
	2903.93.00	- - Pentachlorobenzene (ISO)	KGM				7%
	2903.94.00	- - Hexabromobiphenyls	KGM				7%
	2903.99.00	- - Other	KGM				7%
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.					
	2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	KGM				7%
	2904.20	- Derivatives containing only nitro or only nitroso groups:					
	2904.20.10	- - Trinitrotoluene	KGM				7%
	2904.20.90	- - Other	KGM				7%
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:					
	2904.31.00	- - Perfluorooctane sulphonic acid	KGM				7%
	2904.32.00	- - Ammonium perfluorooctane sulphonate	KGM				7%
	2904.33.00	- - Lithium perfluorooctane sulphonate	KGM				7%
	2904.34.00	- - Potassium perfluorooctane sulphonate	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2904.35.00	-- Other salts of perfluorooctane sulphonic acid	KGM				7%
	2904.36.00	-- Perfluorooctane sulphonyl fluoride	KGM				7%
		- Other:					
	2904.91.00	-- Trichloronitromethane (chloropicrin)	KGM				7%
	2904.99.00	-- Other	KGM				7%
SUB-CHAPTER II							
ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Saturated monohydric alcohols:					
	2905.11.00	-- Methanol (methyl alcohol)	KGM				7%
	2905.12.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	KGM				7%
	2905.13.00	-- Butan-1-ol (<i>n</i> -butyl alcohol)	KGM				7%
	2905.14.00	-- Other butanols	KGM				7%
	2905.16.00	-- Octanol (octyl alcohol) and isomers thereof	KGM				7%
	2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	KGM				7%
	2905.19.00	-- Other	KGM				7%
		- Unsaturated monohydric alcohols:					
	2905.22.00	-- Acyclic terpene alcohols	KGM				7%
	2905.29.00	-- Other	KGM				7%
		- Diols:					
	2905.31.00	-- Ethylene glycol (ethanediol)	KGM				7%
	2905.32.00	-- Propylene glycol (propane-1,2-diol)	KGM				7%
	2905.39.00	-- Other	KGM				7%
		- Other polyhydric alcohols:					
	2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	KGM				7%
	2905.42.00	-- Pentaerythritol	KGM				7%
	2905.43.00	-- Mannitol	KGM				7%
	2905.44.00	-- D-glucitol (sorbitol)	KGM				7%
	2905.45.00	-- Glycerol	KGM				7%
	2905.49.00	-- Other	KGM				7%
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:					
	2905.51.00	-- Ethchlorvynol (INN)	KGM				7%
	2905.59.00	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Cyclanic, cyclenic or cycloterpenic:					
	2906.11.00	-- Menthol	KGM				7%
	2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	KGM				7%
	2906.13.00	-- Sterols and inositols	KGM				7%
	2906.19.00	-- Other	KGM				7%
		- Aromatic:					
	2906.21.00	-- Benzyl alcohol	KGM				7%
	2906.29.00	-- Other	KGM				7%
		SUB-CHAPTER III					
		PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.07		Phenols; phenol-alcohols.					
		- Monophenols:					
	2907.11.00	-- Phenol (hydroxybenzene) and its salts	KGM				7%
	2907.12.00	-- Cresols and their salts	KGM				7%
	2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	KGM				7%
	2907.15.00	-- Naphthols and their salts	KGM				7%
	2907.19.00	-- Other	KGM				7%
		- Polyphenols; phenol-alcohols:					
	2907.21.00	-- Resorcinol and its salts	KGM				7%
	2907.22.00	-- Hydroquinone (quinol) and its salts	KGM				7%
	2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	KGM				7%
	2907.29	-- Other:					
	2907.29.10	--- Phenol-alcohols	KGM				7%
	2907.29.90	--- Other	KGM				7%
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.					
		- Derivatives containing only halogen substituents and their salts:					
	2908.11.00	-- Pentachlorophenol (ISO)	KGM				7%
	2908.19.00	-- Other	KGM				7%
		- Other:					
	2908.91.00	-- Dinoseb (ISO) and its salts	KGM				7%
	2908.92.00	-- 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	KGM				7%
	2908.99.00	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUB-CHAPTER IV							
ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACTAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACTALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
	2909.11.00	- - Diethyl ether	TNE				7%
	2909.19.00	- - Other	TNE				7%
	2909.20.00	- Cyclanic, cyclenic or cycloaterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	TNE				7%
	2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	TNE				7%
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:					
	2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	TNE				7%
	2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	TNE				7%
	2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	TNE				7%
	2909.49.00	- - Other	TNE				7%
	2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	TNE				7%
	2909.60.00	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	TNE				7%
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	2910.10.00	- Oxirane (ethylene oxide)	KGM				7%
	2910.20.00	- Methyloxirane (propylene oxide)	KGM				7%
	2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	KGM				7%
	2910.40.00	- Dieldrin (ISO, INN)	KGM				7%
	2910.50.00	- Endrin (ISO)	KGM				7%
	2910.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29.11	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	KGM				7%
SUB-CHAPTER V							
ALDEHYDE-FUNCTION COMPOUNDS							
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.					
		- Acyclic aldehydes without other oxygen function:					
	2912.11.00	-- Methanal (formaldehyde):	KGM				7%
	2912.12.00	-- Ethanal (acetaldehyde)	KGM				7%
	2912.19.00	-- Other	KGM				7%
		- Cyclic aldehydes without other oxygen function:					
	2912.21.00	-- Benzaldehyde	KGM				7%
	2912.29.00	-- Other	KGM				7%
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:					
	2912.41.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	KGM				7%
	2912.42.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	KGM				7%
	2912.49	-- Other:					
	2912.49.10	-- - Other aldehyde-alcohols	KGM				7%
	2912.49.90	-- - Other	KGM				7%
	2912.50.00	- Cyclic polymers of aldehydes	KGM				7%
	2912.60.00	- Paraformaldehyde	KGM				7%
29.13	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	KGM				7%
SUB-CHAPTER VI							
KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS							
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Acyclic ketones without other oxygen function:					
	2914.11.00	-- Acetone	KGM				7%
	2914.12.00	-- Butanone (methyl ethyl ketone)	KGM				7%
	2914.13.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	KGM				7%
	2914.19.00	-- Other	KGM				7%
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:					
	2914.22.00	-- Cyclohexanone and methylcyclohexanones	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2914.23.00	- - Ionones and methylionones	KGM				7%
	2914.29	- - Other:					
	2914.29.10	- - - Camphor	KGM				7%
	2914.29.90	- - - Other	KGM				7%
		- Aromatic ketones without other oxygen function:					
	2914.31.00	- - Phenylacetone (phenylpropan-2-one)	KGM				7%
	2914.39.00	- - Other	KGM				7%
	2914.40.00	- Ketone-alcohols and ketone-aldehydes	KGM				7%
	2914.50.00	- Ketone-phenols and ketones with other oxygen function	KGM				7%
		- Quinones:					
	2914.61.00	- - Anthraquinone	KGM				7%
	2914.62.00	- - Coenzyme Q10 (ubidecarenone (INN))	KGM				7%
	2914.69.00	- - Other	KGM				7%
		- Halogenated, sulphonated, nitrated or nitrosated derivatives:					
	2914.71.00	- - Chlordecone (ISO)	KGM				7%
	2914.79.00	- - Other	KGM				7%

SUB-CHAPTER VII

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

29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Formic acid, its salts and esters:					
	2915.11.00	- - Formic acid	KGM				7%
	2915.12.00	- - Salts of formic acid	KGM				7%
	2915.13.00	- - Esters of formic acid	KGM				7%
		- Acetic acid and its salts; acetic anhydride:					
	2915.21.00	- - Acetic acid	KGM				7%
	2915.24.00	- - Acetic anhydride	KGM				7%
	2915.29	- - Other:					
	2915.29.10	- - - Sodium acetate; cobalt acetates	KGM				7%
	2915.29.90	- - - Other	KGM				7%
		- Esters of acetic acid:					
	2915.31.00	- - Ethyl acetate	KGM				7%
	2915.32.00	- - Vinyl acetate	KGM				7%
	2915.33.00	- - <i>n</i> -Butyl acetate	KGM				7%
	2915.36.00	- - Dinoseb (ISO) acetate	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2915.39	- - Other:					
	2915.39.10	- - - Isobutyl acetate	KGM				7%
	2915.39.20	- - - 2- Ethoxyethyl acetate	KGM				7%
	2915.39.90	- - - Other	KGM				7%
	2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	KGM				7%
	2915.50.00	- Propionic acid, its salts and esters	KGM				7%
	2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	KGM				7%
	2915.70	- Palmitic acid, stearic acid, their salts and esters:					
	2915.70.10	- - Palmitic acid, its salts and esters	KGM				7%
	2915.70.20	- - Stearic acid	KGM				7%
	2915.70.30	- - Salts and esters of stearic acid	KGM				7%
	2915.90	- Other:					
	2915.90.20	- - Lauric acid, myristic acid, their salts and esters	KGM				7%
	2915.90.30	- - Caprylic acid, its salts and esters	KGM				7%
	2915.90.40	- - Capric acid, its salts and esters	KGM				7%
	2915.90.90	- - Other	KGM				7%
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
	2916.11.00	- - Acrylic acid and its salts	KGM				7%
	2916.12.00	- - Esters of acrylic acid	KGM				7%
	2916.13.00	- - Methacrylic acid and its salts	KGM				7%
	2916.14	- - Esters of methacrylic acid:					
	2916.14.10	- - - Methyl methacrylate	KGM				7%
	2916.14.90	- - - Other	KGM				7%
	2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	KGM				7%
	2916.16.00	- - Binapacryl (ISO)	KGM				7%
	2916.19.00	- - Other	KGM				7%
	2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KGM				7%
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
	2916.31.00	- - Benzoic acid, its salts and esters	KGM				7%
	2916.32	- - Benzoyl peroxide and benzoyl chloride:					
	2916.32.10	- - - Benzoyl peroxide	KGM				7%
	2916.32.20	- - - Benzoyl chloride	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2916.34.00	- - Phenylacetic acid and its salts	KGM				7%
	2916.39	- - Other:					
	2916.39.10	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	KGM				7%
	2916.39.20	- - - Esters of phenylacetic acid	KGM				7%
	2916.39.90	- - - Other	KGM				7%
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
	2917.11.00	- - Oxalic acid, its salts and esters	KGM				7%
	2917.12	- - Adipic acid, its salts and esters:					
	2917.12.10	- - - Dioctyl adipate	KGM				7%
	2917.12.90	- - - Other	KGM				7%
	2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	KGM				7%
	2917.14.00	- - Maleic anhydride	KGM				7%
	2917.19.00	- - Other	KGM				7%
	2917.20.00	- Cyclamic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KGM				7%
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
	2917.32.00	- - Dioctyl orthophthalates	KGM				7%
	2917.33.00	- - Dinonyl or didecyl orthophthalates	KGM				7%
	2917.34	- - Other esters of orthophthalic acid:					
	2917.34.10	- - - Dibutyl orthophthalates	KGM				7%
	2917.34.90	- - - Other	KGM				7%
	2917.35.00	- - Phthalic anhydride	KGM				7%
	2917.36.00	- - Terephthalic acid and its salts	KGM				7%
	2917.37.00	- - Dimethyl terephthalate	KGM				7%
	2917.39	- - Other:					
	2917.39.10	- - - Trioctyltrimellitate	KGM				7%
	2917.39.20	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	KGM				7%
	2917.39.90	- - - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
	2918.11.00	- - Lactic acid, its salts and esters	KGM				7%
	2918.12.00	- - Tartaric acid	KGM				7%
	2918.13.00	- - Salts and esters of tartaric acid	KGM				7%
	2918.14.00	- - Citric acid	KGM				7%
	2918.15	- - Salts and esters of citric acid:					
	2918.15.10	- - - Calcium citrate	KGM				7%
	2918.15.90	- - - Other	KGM				7%
	2918.16.00	- - Gluconic acid, its salts and esters	KGM				7%
	2918.17.00	- - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	KGM				7%
	2918.18.00	- - Chlorobenzilate (ISO)	KGM				7%
	2918.19.00	- - Other	KGM				7%
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:					
	2918.21.00	- - Salicylic acid and its salts	KGM				7%
	2918.22.00	- - <i>o</i> -Acetylsalicylic acid, its salts and esters	KGM				7%
	2918.23.00	- - Other esters of salicylic acid and their salts	KGM				7%
	2918.29	- - Other:					
	2918.29.10	- - - Alkyl sulphonic ester of phenol	KGM				7%
	2918.29.90	- - - Other	KGM				7%
	2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	KGM				7%
		- Other:					
	2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	KGM				7%
	2918.99.00	- - Other	KGM				7%
		SUB-CHAPTER VIII					
		ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
	2919.10.00	- Tris(2,3-dibromopropyl) phosphate	KGM				7%
	2919.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:					
	2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	KGM				7%
	2920.19.00	- - Other	KGM				7%
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:					
	2920.21.00	- - Dimethyl phosphite	KGM				7%
	2920.22.00	- - Diethyl phosphite	KGM				7%
	2920.23.00	- - Trimethyl phosphite	KGM				7%
	2920.24.00	- - Triethyl phosphite	KGM				7%
	2920.29.00	- - Other	KGM				7%
	2920.30.00	- Endosulfan (ISO)	KGM				7%
	2920.90.00	- Other	KGM				7%
SUB-CHAPTER IX							
NITROGEN-FUNCTION COMPOUNDS							
29.21		Amine-function compounds.					
		- Acyclic monoamines and their derivatives; salts thereof:					
	2921.11.00	- - Methylamine, di- or trimethylamine and their salts	KGM				7%
	2921.12.00	- - 2-(N,N-Dimethylamino)ethylchloride hydrochloride	KGM				7%
	2921.13.00	- - 2-(N,N-Diethylamino)ethylchloride hydrochloride	KGM				7%
	2921.14.00	- - 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	KGM				7%
	2921.19.00	- - Other	KGM				7%
		- Acyclic polyamines and their derivatives; salts thereof:					
	2921.21.00	- - Ethylenediamine and its salts	KGM				7%
	2921.22.00	- - Hexamethylenediamine and its salts	KGM				7%
	2921.29.00	- - Other	KGM				7%
	2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	KGM				7%
		- Aromatic monoamines and their derivatives; salts thereof:					
	2921.41.00	- - Aniline and its salts	KGM				7%
	2921.42.00	- - Aniline derivatives and their salts	KGM				7%
	2921.43.00	- - Toluidines and their derivatives; salts thereof	KGM				7%
	2921.44.00	- - Diphenylamine and its derivatives; salts thereof	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2921.45.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	KGM				7%
	2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	KGM				7%
	2921.49.00	-- Other - Aromatic polyamines and their derivatives; salts thereof;	KGM				7%
	2921.51.00	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	KGM				7%
	2921.59.00	-- Other	KGM				7%
29.22		Oxygen-function amino-compounds. - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:					
	2922.11.00	-- Monoethanolamine and its salts	KGM				7%
	2922.12.00	-- Diethanolamine and its salts	KGM				7%
	2922.14.00	-- Dextropropoxyphene (INN) and its salts	KGM				7%
	2922.15.00	-- Triethanolamine	KGM				7%
	2922.16.00	-- Diethanolammonium perfluorooctane sulphonate	KGM				7%
	2922.17.00	-- Methyldiethanolamine and ethyldiethanolamine	KGM				7%
	2922.18.00	-- 2-(N,N-Diisopropylamino)ethanol	KGM				7%
	2922.19	-- Other:					
	2922.19.10	-- - Ethambutol and its salts, esters and other derivatives	KGM				7%
	2922.19.20	-- - D-2-Amino-n-butyl-alcohol	KGM				7%
	2922.19.90	-- - Other	KGM				7%
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:					
	2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	KGM				7%
	2922.29.00	-- Other	KGM				7%
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:					
	2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	KGM				7%
	2922.39.00	-- Other	KGM				7%
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:					
	2922.41.00	-- Lysine and its esters; salts thereof	KGM				7%
	2922.42	-- Glutamic acid and its salts:					
	2922.42.10	-- - Glutamic acid	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2922.42.20	- - - Monosodium glutamate (MSG)	KGM				7%
	2922.42.90	- - - Other salts	KGM				7%
	2922.43.00	- - Anthranilic acid and its salts	KGM				7%
	2922.44.00	- - Tilidine (INN) and its salts	KGM				7%
	2922.49.00	- - Other	KGM				7%
	2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:					
	2922.50.10	- - <i>p</i> -Aminosalicylic acid and its salts, esters and other derivatives	KGM				7%
	2922.50.90	- - Other	KGM				7%
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.					
	2923.10.00	- Choline and its salts	KGM				7%
	2923.20	- Lecithins and other phosphoaminolipids:					
		- - Lecithins:					
	2923.20.11	- - - Of vegetables	KGM				7%
	2923.20.19	- - - Other	KGM				7%
	2923.20.90	- - Other	KGM				7%
	2923.30.00	- Tetraethylammonium perfluorooctane sulphonate	KGM				7%
	2923.40.00	- Didecyldimethylammonium perfluorooctane sulphonate	KGM				7%
	2923.90.00	- Other	KGM				7%
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.					
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:					
	2924.11.00	- - Meprobamate (INN)	KGM				7%
	2924.12	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO):					
	2924.12.10	- - - Fluoroacetamide (ISO) and phosphamidon (ISO)	KGM				7%
	2924.12.20	- - - Monocrotophos (ISO)	KGM				7%
	2924.19	- - Other:					
	2924.19.10	- - - Carisoprodol	KGM				7%
	2924.19.90	- - - Other	KGM				7%
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:					
	2924.21	- - Ureines and their derivatives; salts thereof:					
	2924.21.10	- - - 4-Ethoxyphenylurea (dulcin)	KGM				7%
	2924.21.20	- - - Diuron and monuron	KGM				7%
	2924.21.90	- - - Other	KGM				7%
	2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2924.24.00	- - Ethinamate (INN)	KGM				7%
	2924.25.00	- - Alachlor (ISO)	KGM				7%
	2924.29	- - Other:					
	2924.29.10	- - - Aspartame	KGM				7%
	2924.29.20	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	KGM				7%
	2924.29.30	- - - Acetaminophen (paracetamol); salicylamide; ethoxybenzamide	KGM				7%
	2924.29.90	- - - Other	KGM				7%
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.					
		- Imides and their derivatives; salts thereof:					
	2925.11.00	- - Saccharin and its salts	KGM				7%
	2925.12.00	- - Glutethimide (INN)	KGM				7%
	2925.19.00	- - Other	KGM				7%
		- Imines and their derivatives; salts thereof:					
	2925.21.00	- - Chlordimeform (ISO)	KGM				7%
	2925.29.00	- - Other	KGM				7%
29.26		Nitrile-function compounds.					
	2926.10.00	- Acrylonitrile	KGM				7%
	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	KGM				7%
	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	KGM				7%
	2926.40.00	- alpha-Phenylacetoacetonitrile	KGM				7%
	2926.90.00	- Other	KGM				7%
29.27		Diazo-, azo- or azoxy-compounds.					
	2927.00.10	- Azodicarbonamide	KGM				7%
	2927.00.90	- Other	KGM				7%
29.28		Organic derivatives of hydrazine or of hydroxylamine.					
	2928.00.10	- Linuron	KGM				7%
	2928.00.90	- Other	KGM				7%
29.29		Compounds with other nitrogen function.					
	2929.10	- Isocyanates:					
	2929.10.10	- - Diphenylmethane diisocyanate (MDI)	KGM				7%
	2929.10.20	- - Toluene diisocyanate	KGM				7%
	2929.10.90	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2929.90	- Other:					
	2929.90.10	- - Sodium cyclamate	KGM				7%
	2929.90.20	- - Other cyclamates	KGM				7%
	2929.90.90	- - Other	KGM				7%
SUB-CHAPTER X							
ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES							
29.30		Organo-sulphur compounds.					
	2930.10.00	- 2-(N,N-Dimethylamino)ethanethiol	KGM				7%
	2930.20.00	- Thiocarbamates and dithiocarbamates	KGM				7%
	2930.30.00	- Thiram mono-, di- or tetrasulphides	KGM				7%
	2930.40.00	- Methionine	KGM				7%
	2930.60.00	- 2-(N,N-Diethylamino)ethanethiol	KGM				7%
	2930.70.00	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	KGM				7%
	2930.80.00	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	KGM				7%
	2930.90	- Other:					
	2930.90.10	- - Dithiocarbonates	KGM				7%
	2930.90.90	- - Other	KGM				7%
29.31		Other organo-inorganic compounds.					
	2931.10	- Tetramethyl lead and tetraethyl lead:					
	2931.10.10	- - Tetramethyl lead	KGM				7%
	2931.10.20	- - Tetraethyl lead	KGM				7%
	2931.20.00	- Tributyltin compounds	KGM				7%
		- Non-halogenated organo-phosphorous derivatives:					
	2931.41.00	- - Dimethyl methylphosphonate	KGM				7%
	2931.42.00	- - Dimethyl propylphosphonate	KGM				7%
	2931.43.00	- - Diethyl ethylphosphonate	KGM				7%
	2931.44.00	- - Methylphosphonic acid	KGM				7%
	2931.45.00	- - Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	KGM				7%
	2931.46.00	- - 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	KGM				7%
	2931.47.00	- - (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	KGM				7%
	2931.48.00	- - 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	KGM				7%
	2931.49	- - Other:					
	2931.49.10	- - - N-(phosphonomethyl) glycine	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2931.49.20	- - - Salts of N-(phosphonomethyl) glycine	KGM				7%
	2931.49.90	- - - Other	KGM				7%
		- Halogenated organo-phosphorous derivatives:					
	2931.51.00	- - Methylphosphonic dichloride	KGM				7%
	2931.52.00	- - Propylphosphonic dichloride	KGM				7%
	2931.53.00	- - O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] ethylphosphonothionate	KGM				7%
	2931.54.00	- - Trichlorfon (ISO)	KGM				7%
	2931.59	- - Other:					
	2931.59.10	- - - Ethephon	KGM				7%
	2931.59.90	- - - Other	KGM				7%
	2931.90	- Other:					
		- - Organo-arsenic compounds:					
	2931.90.41	- - - In liquid form	KGM				7%
	2931.90.49	- - - Other	KGM				7%
	2931.90.50	- - Dimethyltin dichloride	KGM				7%
	2931.90.90	- - Other	KGM				7%
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.					
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:					
	2932.11.00	- - Tetrahydrofuran	KGM				7%
	2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	KGM				7%
	2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	KGM				7%
	2932.14.00	- - Sucralose	KGM				7%
	2932.19.00	- - Other	KGM				7%
	2932.20	- Lactones:					
	2932.20.10	- - Coumarin (1,2-Benzopyrone), methylcoumarins and ethylcoumarins	KGM				7%
	2932.20.90	- - Other	KGM				7%
		- Other:					
	2932.91.00	- - Isosafrole	KGM				7%
	2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	KGM				7%
	2932.93.00	- - Piperonal	KGM				7%
	2932.94.00	- - Safrole	KGM				7%
	2932.95.00	- - Tetrahydrocannabinols (all isomers)	KGM				7%
	2932.96.00	- - Carbofuran (ISO)	KGM				7%
	2932.99.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.					
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:					
	2933.11.00	-- Phenazone (antipyrin) and its derivatives	KGM				7%
	2933.19.00	-- Other	KGM				7%
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:					
	2933.21.00	-- Hydantoin and its derivatives	KGM				7%
	2933.29.00	-- Other	KGM				7%
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:					
	2933.31.00	-- Pyridine and its salts	KGM				7%
	2933.32.00	-- Piperidine and its salts	KGM				7%
	2933.33.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	KGM				7%
	2933.34.00	-- Other fentanyls and their derivatives	KGM				7%
	2933.35.00	-- 3-Quinuclidinol	KGM				7%
	2933.36.00	-- 4-Anilino-N-phenethylpiperidine (ANPP)	KGM				7%
	2933.37.00	-- N-Phenethyl-4-piperidone (NPP)	KGM				7%
	2933.39	-- Other:					
	2933.39.10	-- - Chlorpheniramine and isoniazid	KGM				7%
	2933.39.30	-- - Paraquat salts	KGM				7%
	2933.39.90	-- - Other	KGM				7%
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:					
	2933.41.00	-- Levorphanol (INN) and its salts	KGM				7%
	2933.49	-- Other:					
	2933.49.10	-- - Dextromethorphan	KGM				7%
	2933.49.90	-- - Other	KGM				7%
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:					
	2933.52.00	-- Malonylurea (barbituric acid) and its salts	KGM				7%
	2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	KGM				7%
	2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	KGM				7%
	2933.59	- - Other:					
	2933.59.10	- - - Diazinon	KGM				7%
	2933.59.90	- - - Other	KGM				7%
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:					
	2933.61.00	- - Melamine	KGM				7%
	2933.69.00	- - Other	KGM				7%
		- Lactams:					
	2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	KGM				7%
	2933.72.00	- - Clobazam (INN) and methyprylon (INN)	KGM				7%
	2933.79.00	- - Other lactams	KGM				7%
		- Other:					
	2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	KGM				7%
	2933.92.00	- - Azinphos-methyl (ISO)	KGM				7%
	2933.99	- - Other:					
	2933.99.10	- - - Mebendazole and parbendazole	KGM				7%
	2933.99.90	- - - Other	KGM				7%
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.					
	2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	KGM				7%
	2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	KGM				7%
	2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	KGM				7%
		- Other:					
	2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2934.92.00	-- Other fentanyl and their derivatives	KGM				7%
	2934.99	-- Other:					
	2934.99.10	--- Nucleic acids and their salts	KGM				7%
	2934.99.20	--- Sultones; sultams; diltiazem	KGM				7%
	2934.99.30	--- 6-Aminopenicillanic acid	KGM				7%
	2934.99.40	--- 3-Azido-3-deoxythymidine	KGM				7%
	2934.99.50	--- Oxadiazon, with a purity of 94% or more	KGM				7%
	2934.99.90	--- Other	KGM				7%
29.35		Sulphonamides.					
	2935.10.00	- N-Methylperfluorooctane sulphonamide	KGM				7%
	2935.20.00	- N-Ethylperfluorooctane sulphonamide	KGM				7%
	2935.30.00	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	KGM				7%
	2935.40.00	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	KGM				7%
	2935.50.00	- Other perfluorooctane sulphonamides	KGM				7%
	2935.90.00	- Other	KGM				7%
SUB-CHAPTER XI							
PROVITAMINS, VITAMINS AND HORMONES							
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.					
		- Vitamins and their derivatives, unmixed:					
	2936.21.00	-- Vitamin A and their derivatives	KGM				7%
	2936.22.00	-- Vitamin B ₁ and its derivatives	KGM				7%
	2936.23.00	-- Vitamin B ₂ and its derivatives	KGM				7%
	2936.24.00	-- D- or DL-Pantothenic acid (Vitamin B ₅) and its derivatives	KGM				7%
	2936.25.00	-- Vitamin B ₆ and its derivatives	KGM				7%
	2936.26.00	-- Vitamin B ₁₂ and its derivatives	KGM				7%
	2936.27.00	-- Vitamin C and its derivatives	KGM				7%
	2936.28.00	-- Vitamin E and its derivatives	KGM				7%
	2936.29.00	-- Other vitamins and their derivatives	KGM				7%
	2936.90.00	- Other, including natural concentrates	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.					
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:					
	2937.11.00	-- Somatotropin, its derivatives and structural analogues	KGM				7%
	2937.12.00	-- Insulin and its salts	KGM				7%
	2937.19.00	-- Other	KGM				7%
		- Steroidal hormones, their derivatives and structural analogues:					
	2937.21.00	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	KGM				7%
	2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	KGM				7%
	2937.23.00	-- Oestrogens and progestogens	KGM				7%
	2937.29.00	-- Other	KGM				7%
	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	KGM				7%
	2937.90	- Other:					
	2937.90.10	-- Of oxygen-function amino-compounds	KGM				7%
	2937.90.20	-- Epinephrine; amino-acid derivatives	KGM				7%
	2937.90.90	-- Other	KGM				7%
		SUB-CHAPTER XII					
		GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES					
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
	2938.10.00	- Rutoside (rutin) and its derivatives	KGM				7%
	2938.90.00	- Other	KGM				7%
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
		- Alkaloids of opium and their derivatives; salts thereof:					
	2939.11	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	2939.11.10	- - - Concentrates of poppy straw and salts thereof	KGM				7%
	2939.11.90	- - - Other	KGM				7%
	2939.19.00	- - Other	KGM				7%
	2939.20	- Alkaloids of cinchona and their derivatives; salts thereof:					
	2939.20.10	- - Quinine and its salts	KGM				7%
	2939.20.90	- - Other	KGM				7%
	2939.30.00	- Caffeine and its salts	KGM				7%
		- Alkaloids of ephedra and their derivatives; salts thereof:					
	2939.41.00	- - Ephedrine and its salts	KGM				7%
	2939.42.00	- - Pseudoephedrine (INN) and its salts	KGM				7%
	2939.43.00	- - Cathine (INN) and its salts	KGM				7%
	2939.44.00	- - Norephedrine and its salts	KGM				7%
	2939.45.00	- - Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	KGM				7%
	2939.49.00	- - Other	KGM				7%
		- Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof:					
	2939.51.00	- - Fenetylline (INN) and its salts	KGM				7%
	2939.59.00	- - Other	KGM				7%
		- Alkaloids of rye ergot and their derivatives; salts thereof:					
	2939.61.00	- - Ergometrine (INN) and its salts	KGM				7%
	2939.62.00	- - Ergotamine(INN) and its salts	KGM				7%
	2939.63.00	- - Lysergic acid and its salts	KGM				7%
	2939.69.00	- - Other	KGM				7%
		- Other, of vegetal origin:					
	2939.72.00	- - Cocaine, ecgonine; salts, esters and other derivatives thereof	KGM				7%
	2939.79.00	- - Other	KGM				7%
	2939.80.00	- Other	KGM				7%

SUB-CHAPTER XII

OTHER ORGANIC COMPOUNDS

29.40	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	KGM				7%
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Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
29.41		Antibiotics.					
	2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:					
		- - Amoxicillin and its salts:					
	2941.10.11	- - - Non-sterile	KGM				7%
	2941.10.19	- - - Other	KGM				7%
	2941.10.20	- - Ampicillin and its salts	KGM				7%
	2941.10.90	- - Other	KGM				7%
	2941.20.00	- Streptomycins and their derivatives; salts thereof	KGM				7%
	2941.30.00	- Tetracyclines and their derivatives; salts thereof	KGM				7%
	2941.40.00	- Chloramphenicol and its derivatives; salts thereof	KGM				7%
	2941.50.00	- Erythromycin and its derivatives; salts thereof	KGM				7%
	2941.90.00	- Other	KGM				7%
29.42	2942.00.00	Other organic compounds.	KGM				7%

Chapter 30

Pharmaceutical products

Notes.

1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of heading 34.01 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07);
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
 - (ij) Diagnostic reagents of heading 38.22.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).</p> <p>3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:</p> <p>(a) As unmixed products:</p> <p>(1) Unmixed products dissolved in water;</p> <p>(2) All goods of Chapter 28 or 29; and</p> <p>(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;</p> <p>(b) As products which have been mixed:</p> <p>(1) Colloidal solutions and suspensions (other than colloidal sulphur);</p> <p>(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and</p> <p>(3) Salts and concentrates obtained by evaporating natural mineral waters.</p> <p>4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:</p> <p>(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;</p> <p>(b) Sterile laminaria and sterile laminaria tents;</p> <p>(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;</p> <p>(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;</p> <p>(e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;</p> <p>(f) Dental cements and other dental fillings; bone reconstruction cements;</p> <p>(g) First-aid boxes and kits;</p> <p>(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;					
		(k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and					
		(l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.					
		Subheading Notes.					
		1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated:					
		(a) As unmixed products, pure products, whether or not containing impurities;					
		(b) As products which have been mixed:					
		(1) The products mentioned in (a) above dissolved in water or in other solvents;					
		(2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and					
		(3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.					
		2. Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).					
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.					
	3001.20.00	- Extracts of glands or other organs or of their secretions	KGM				7%
	3001.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.					
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:					
	3002.12	-- Antisera and other blood fractions:					
	3002.12.10	--- Antisera; plasma protein solutions; haemoglobin powder	KGM				7%
	3002.12.90	--- Other	KGM				7%
	3002.13.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	KGM				7%
	3002.14.00	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	KGM				7%
	3002.15.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	KGM				7%
		- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:					
	3002.41	-- Vaccines for human medicine:					
	3002.41.10	--- Tetanus toxoid	KGM				7%
	3002.41.20	--- Pertussis, measles, meningitis or polio vaccines	KGM				7%
	3002.41.90	--- Other	KGM				7%
	3002.42.00	-- Vaccines for veterinary medicine	KGM				7%
	3002.49.00	-- Other	KGM				7%
		- Cell cultures, whether or not modified:					
	3002.51.00	-- Cell therapy products	KGM				7%
	3002.59.00	-- Other	KGM				7%
	3002.90.00	- Other	KGM				7%
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.					
	3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:					
	3003.10.10	-- Containing amoxicillin (INN) or its salts	KGM				7%
	3003.10.20	-- Containing ampicillin (INN) or its salts	KGM				7%
	3003.10.90	-- Other	KGM				7%
	3003.20.00	- Other, containing antibiotics	KGM				7%
		- Other, containing hormones or other products of heading 29.37:					
	3003.31.00	-- Containing insulin	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3003.39.00	-- Other	KGM				7%
		- Other, containing alkaloids or derivatives thereof:					
	3003.41.00	-- Containing ephedrine or its salts	KGM				7%
	3003.42.00	-- Containing pseudoephedrine (INN) or its salts	KGM				7%
	3003.43.00	-- Containing norephedrine or its salts	KGM				7%
	3003.49.00	-- Other	KGM				7%
	3003.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	KGM				7%
	3003.90.00	- Other	KGM				7%
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.					
	3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:					
		-- Containing penicillins or derivatives thereof:					
	3004.10.15	--- Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	KGM				7%
	3004.10.16	--- Containing ampicillin, amoxicillin or salts thereof, of a kind taken orally	KGM				7%
	3004.10.19	--- Other	KGM				7%
	3004.10.20	-- Containing streptomycins or derivatives thereof	KGM				7%
	3004.20	- Other, containing antibiotics:					
	3004.20.10	-- Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form	KGM				7%
		-- Containing erythromycin or derivatives thereof:					
	3004.20.31	--- Of a kind taken orally	KGM				7%
	3004.20.32	--- In ointment form	KGM				7%
	3004.20.39	--- Other	KGM				7%
		-- Containing tetracyclines or chloramphenicols or derivatives thereof:					
	3004.20.71	--- Of a kind taken orally or in ointment form	KGM				7%
	3004.20.79	--- Other	KGM				7%
		-- Other:					
	3004.20.91	--- Of a kind taken orally or in ointment form	KGM				7%
	3004.20.99	--- Other	KGM				7%
		- Other, containing hormones or other products of heading 29.37:					
	3004.31.00	-- Containing insulin	KGM				7%
	3004.32	-- Containing corticosteroid hormones, their derivatives or structural analogues:					
	3004.32.10	--- Containing dexamethasone or their derivatives	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3004.32.40	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide	KGM				7%
	3004.32.90	- - - Other	KGM				7%
	3004.39.00	- - Other	KGM				7%
		- Other, containing alkaloids or derivatives thereof:					
	3004.41.00	- - Containing ephedrine or its salts	KGM				7%
	3004.42.00	- - Containing pseudoephedrine (INN) or its salts	KGM				7%
	3004.43.00	- - Containing norephedrine or its salts	KGM				7%
	3004.49	- - Other:					
		- - - Containing morphine or its derivatives:					
	3004.49.11	- - - - Of a kind taken orally or for injection	KGM				7%
	3004.49.19	- - - - Other	KGM				7%
		- - - Containing papaverine or berberine:					
	3004.49.51	- - - - Of a kind taken orally	KGM				7%
	3004.49.59	- - - - Other	KGM				7%
	3004.49.60	- - - Containing theophylline, of a kind taken orally	KGM				7%
	3004.49.70	- - - Containing atropine sulphate	KGM				7%
	3004.49.80	- - - Containing quinine hydrochloride or dihydroquinine chloride, for injection; containing quinine sulphate or bisulphate, of a kind taken orally	KGM				7%
	3004.49.90	- - - Other	KGM				7%
	3004.50	- Other, containing vitamins or other products of heading 29.36:					
	3004.50.10	- - Of a kind suitable for children, in syrup form	KGM				7%
		- - Other, containing more than one vitamin:					
	3004.50.21	- - - Of a kind taken orally	KGM				7%
	3004.50.29	- - - Other	KGM				7%
		- - Other:					
	3004.50.91	- - - Containing vitamin A, B or C	KGM				7%
	3004.50.99	- - - Other	KGM				7%
	3004.60	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter:					
	3004.60.10	- - Containing artemisinin combined with other pharmaceutical active ingredients	KGM				7%
	3004.60.20	- - Containing artesunate or chloroquine	KGM				7%
	3004.60.90	- - Other	KGM				7%
	3004.90	- Other:					
	3004.90.10	- - Transdermal therapeutic system patches for the treatment of cancer or heart diseases	KGM				7%
	3004.90.20	- - Closed sterile water for inhalation, pharmaceutical grade	KGM				7%
	3004.90.30	- - Antiseptics	KGM				7%
		- - Anaesthetics:					
	3004.90.41	- - - Containing procaine hydrochloride	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3004.90.49	--- Other	KGM				7%
		-- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines:					
	3004.90.51	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally	KGM				7%
	3004.90.53	--- Containing diclofenac, of a kind taken orally	KGM				7%
	3004.90.54	--- Containing piroxicam (INN) or ibuprofen	KGM				7%
	3004.90.55	--- Other, in liniment form	KGM				7%
	3004.90.59	--- Other	KGM				7%
		-- Antimalarials:					
	3004.90.62	--- Containing primaquine	KGM				7%
	3004.90.64	--- Containing artemisinin other than of subheading 3004.60.10	KGM				7%
		--- Other:					
	3004.90.65	---- Herbal medicaments	KGM				7%
	3004.90.69	---- Other	KGM				7%
		-- Anthelmintic:					
	3004.90.71	--- Containing piperazine or mebendazole (INN)	KGM				7%
		--- Other:					
	3004.90.72	---- Herbal medicaments	KGM				7%
	3004.90.79	---- Other	KGM				7%
		-- Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases:					
	3004.90.81	--- Containing deferoxamine, for injection	KGM				7%
	3004.90.82	--- Anti HIV/AIDS medicaments	KGM				7%
	3004.90.89	--- Other	KGM				7%
		-- Other:					
	3004.90.91	--- Containing sodium chloride or glucose, for infusion	KGM				7%
	3004.90.92	--- Containing sorbitol or salbutamol, for infusion	KGM				7%
	3004.90.93	--- Containing sorbitol or salbutamol, in other forms	KGM				7%
	3004.90.94	--- Containing cimetidine (INN) or ranitidine (INN) other than for injection	KGM				7%
	3004.90.95	--- Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	KGM				7%
	3004.90.96	--- Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	KGM				7%
		--- Other:					
	3004.90.98	---- Herbal medicaments	KGM				7%
	3004.90.99	---- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.					
	3005.10	- Adhesive dressings and other articles having an adhesive layer:					
	3005.10.10	-- Impregnated or coated with pharmaceutical substances	KGM				7%
	3005.10.90	-- Other	KGM				7%
	3005.90	- Other:					
	3005.90.10	-- Bandages	KGM				7%
	3005.90.20	-- Gauze	KGM				7%
	3005.90.90	-- Other	KGM				7%
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.					
	3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:					
	3006.10.10	-- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	KGM				7%
	3006.10.90	-- Other	KGM				7%
	3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:					
	3006.30.10	-- Barium sulphate, of a kind taken orally	KGM				7%
	3006.30.20	-- Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	KGM				7%
	3006.30.30	-- Other microbial diagnostic reagents	KGM				7%
	3006.30.90	-- Other	KGM				7%
	3006.40	- Dental cements and other dental fillings; bone reconstruction cements:					
	3006.40.10	-- Dental cements and other dental fillings	KGM				7%
	3006.40.20	-- Bone reconstruction cements	KGM				7%
	3006.50.00	- First-aid boxes and kits	KGM				7%
	3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	KGM				7%
	3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	KGM				7%
		- Other:					
	3006.91.00	-- Appliances identifiable for ostomy use	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3006.92	-- Waste pharmaceuticals:					
	3006.92.10	--- Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	KGM				7%
	3006.92.90	--- Other	KGM				7%
	3006.93.00	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	KGM				7%

Chapter 31

Fertilisers

Notes.

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.					
		3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:					
		(a) Goods which answer to one or other of the descriptions given below:					
		(i) Basic slag;					
		(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;					
		(iii) Superphosphates (single, double or triple);					
		(iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.					
		(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.					
		(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.					
		4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:					
		(a) Goods which answer to one or other of the descriptions given below:					
		(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);					
		(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;					
		(iii) Potassium sulphate, whether or not pure;					
		(iv) Magnesium potassium sulphate, whether or not pure.					
		(b) Fertilisers consisting of any of the goods described in (a) above mixed together.					
		5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogen-orthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.					
		6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
31.01		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.					
	3101.00.10	- Of solely vegetable origin	TNE				7%
		- Other:					
	3101.00.92	- - Of animal origin (other than guano), chemically treated	TNE				7%
	3101.00.99	- - Other	TNE				7%
31.02		Mineral or chemical fertilisers, nitrogenous.					
	3102.10.00	- Urea, whether or not in aqueous solution	TNE				7%
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:					
	3102.21.00	- - Ammonium sulphate	TNE				7%
	3102.29.00	- - Other	TNE				7%
	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	TNE				7%
	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	TNE				7%
	3102.50.00	- Sodium nitrate	TNE				7%
	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	TNE				7%
	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	TNE				7%
	3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	TNE				7%
31.03		Mineral or chemical fertilisers, phosphatic.					
		- Superphosphates:					
	3103.11	- - Containing by weight 35% or more of diphosphorus pentaoxide (P ₂ O ₅):					
	3103.11.10	- - - Feed grade	TNE				7%
	3103.11.90	- - - Other	TNE				7%
	3103.19	- - Other:					
	3103.19.10	- - - Feed grade	TNE				7%
	3103.19.90	- - - Other	TNE				7%
	3103.90	- Other:					
	3103.90.10	- - Calcined phosphatic fertilisers	TNE				7%
	3103.90.90	- - Other	TNE				7%
31.04		Mineral or chemical fertilisers, potassic.					
	3104.20.00	- Potassium chloride	TNE				7%
	3104.30.00	- Potassium sulphate	TNE				7%
	3104.90.00	- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.					
	3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:					
	3105.10.10	-- Superphosphates and calcined phosphatic fertilisers	TNE				7%
	3105.10.20	-- Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	TNE				7%
	3105.10.90	-- Other	TNE				7%
	3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	TNE				7%
	3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	TNE				7%
	3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	TNE				7%
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:					
	3105.51.00	-- Containing nitrates and phosphates	TNE				7%
	3105.59.00	-- Other	TNE				7%
	3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	TNE				7%
	3105.90.00	- Other	TNE				7%

Chapter 32

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

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.</p> <p>4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.</p> <p>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.</p> <p>6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:</p> <p>(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or</p> <p>(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.</p>					
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.					
	3201.10.00	- Quebracho extract	KGM				7%
	3201.20.00	- Wattle extract	KGM				7%
	3201.90.00	- Other	KGM				7%
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.					
	3202.10.00	- Synthetic organic tanning substances	KGM				7%
	3202.90.00	- Other	KGM				7%
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.					
	3203.00.10	- Of a kind used in the food or drink industries	KGM				7%
	3203.00.90	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.					
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:					
	3204.11	- - Disperse dyes and preparations based thereon:					
	3204.11.10	- - - Crude	KGM				7%
	3204.11.90	- - - Other	KGM				7%
	3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:					
	3204.12.10	- - - Acid dyes	KGM				7%
	3204.12.90	- - - Other	KGM				7%
	3204.13.00	- - Basic dyes and preparations based thereon	KGM				7%
	3204.14.00	- - Direct dyes and preparations based thereon	KGM				7%
	3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	KGM				7%
	3204.16.00	- - Reactive dyes and preparations based thereon	KGM				7%
	3204.17	- - Pigments and preparations based thereon:					
	3204.17.10	- - - Synthetic organic pigment in powder form	KGM				7%
	3204.17.90	- - - Other	KGM				7%
	3204.18.00	- - Carotenoid colouring matters and preparations based thereon	KGM				7%
	3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	KGM				7%
	3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	KGM				7%
	3204.90.00	- Other	KGM				7%
32.05	3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	KGM				7%
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.					
		- Pigments and preparations based on titanium dioxide:					
	3206.11	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter:					
	3206.11.10	- - - Pigments	KGM				7%
	3206.11.90	- - - Other	KGM				7%
	3206.19	- - Other:					
	3206.19.10	- - - Pigments	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3206.19.90	- - - Other	KGM				7%
	3206.20	- Pigments and preparations based on chromium compounds:					
	3206.20.10	- - Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	KGM				7%
	3206.20.90	- - Other	KGM				7%
		- Other colouring matter and other preparations:					
	3206.41	- - Ultramarine and preparations based thereon:					
	3206.41.10	- - - Preparations	KGM				7%
	3206.41.90	- - - Other	KGM				7%
	3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide:					
	3206.42.10	- - - Preparations	KGM				7%
	3206.42.90	- - - Other	KGM				7%
	3206.49	- - Other:					
		- - - Preparations:					
	3206.49.11	- - - - Of inorganic pigments based on cadmium compounds or hexacyanoferrates (ferrocyanides and ferricyanides)	KGM				7%
	3206.49.19	- - - - Other	KGM				7%
	3206.49.90	- - - Other	KGM				7%
	3206.50	- Inorganic products of a kind used as luminophores:					
	3206.50.10	- - Preparations	KGM				7%
	3206.50.90	- - Other	KGM				7%
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.					
	3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	KGM				7%
	3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:					
	3207.20.10	- - Enamel frits	KGM				7%
	3207.20.90	- - Other	KGM				7%
	3207.30.00	- Liquid lustres and similar preparations	KGM				7%
	3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	KGM				7%
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.					
	3208.10	- Based on polyesters:					
		- - Varnishes (including lacquers):					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3208.10.11	- - - Of a kind used in dentistry	LTR				7%
	3208.10.19	- - - Other	LTR				7%
	3208.10.20	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR				7%
	3208.10.90	- - Other	LTR				7%
	3208.20	- Based on acrylic or vinyl polymers:					
	3208.20.40	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR				7%
	3208.20.70	- - Varnishes (including lacquers), of a kind used in dentistry	LTR				7%
	3208.20.90	- - Other	LTR				7%
	3208.90	- Other:					
		- - Varnishes (including lacquers), exceeding 100°C heat resistance:					
	3208.90.11	- - - Of a kind used in dentistry	LTR				7%
	3208.90.19	- - - Other	LTR				7%
		- - Varnishes (including lacquers), not exceeding 100°C heat resistance:					
	3208.90.21	- - - Of a kind used in dentistry	LTR				7%
	3208.90.29	- - - Other	LTR				7%
	3208.90.30	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR				7%
	3208.90.90	- - Other	LTR				7%
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.					
	3209.10	- Based on acrylic or vinyl polymers:					
	3209.10.10	- - Varnishes (including lacquers)	LTR				7%
	3209.10.40	- - Leather paints	LTR				7%
	3209.10.50	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR				7%
	3209.10.90	- - Other	LTR				7%
	3209.90.00	- Other	LTR				7%
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.					
	3210.00.10	- Varnishes (including lacquers)	LTR				7%
	3210.00.20	- Distempers	LTR				7%
	3210.00.30	- Prepared water pigments of a kind used for finishing leather	LTR				7%
		- Other:					
	3210.00.91	- - Anti-fouling and/or anti-corrosive paints for ships' hulls	LTR				7%
	3210.00.99	- - Other	LTR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
32.11	3211.00.00	Prepared driers.	KGM				7%
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.					
	3212.10.00	- Stamping foils	KGM				7%
	3212.90	- Other:					
		- - 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):					
	3212.90.11	- - - Aluminium paste	KGM				7%
	3212.90.13	- - - White lead dispersed in oil	KGM				7%
	3212.90.14	- - - Other, for the manufacture of leather paint	KGM				7%
	3212.90.19	- - - Other	KGM				7%
		- - Dyes and other colouring matter put up in forms or packings for retail sale:					
	3212.90.21	- - - Of a kind used in the food or drink industries	KGM				7%
	3212.90.22	- - - Other dyes	KGM				7%
	3212.90.29	- - - Other	KGM				7%
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.					
	3213.10.00	- Colours in sets	KGM				7%
	3213.90.00	- Other	KGM				7%
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.					
	3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	KGM				7%
	3214.90.00	- Other	KGM				7%
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.					
		- Printing ink:					
	3215.11	- - Black:					
	3215.11.10	- - - Ultra-violet curable inks	KGM				7%
	3215.11.20	- - - Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	KGM				7%
	3215.11.90	- - - Other	KGM				7%
	3215.19	- - Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3215.19.10	- - - Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	KGM				7%
	3215.19.90	- - - Other	KGM				7%
	3215.90	- Other:					
	3215.90.10	- - Carbon mass of a kind used to manufacture carbon paper	KGM				7%
	3215.90.60	- - Writing or drawing ink	KGM				7%
	3215.90.70	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	KGM				7%
	3215.90.90	- - Other	KGM				7%

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

- This Chapter does not cover:
 - Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - Soap or other products of heading 34.01; or
 - Gum, wood or sulphate turpentine or other products of heading 38.05.
- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

33.01

Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.

- Essential oils of citrus fruit:

3301.12.00	- - Of orange	LTR	7%
3301.13.00	- - Of lemon	LTR	7%
3301.19.00	- - Other	LTR	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Essential oils other than those of citrus fruit:					
	3301.24.00	-- Of peppermint (<i>Mentha piperita</i>)	LTR				7%
	3301.25.00	-- Of other mints	LTR				7%
	3301.29	-- Other:					
	3301.29.20	--- Of sandalwood	LTR				7%
	3301.29.30	--- Of citronella	LTR				7%
	3301.29.40	--- Of nutmeg	LTR				7%
	3301.29.50	--- Of cloves	LTR				7%
	3301.29.60	--- Of patchouli	LTR				7%
	3301.29.70	--- Of lemon grass, cinnamon, ginger, cardamom or fennel	LTR				7%
	3301.29.90	--- Other	LTR				7%
	3301.30.00	- Resinoids	LTR				7%
	3301.90	- Other:					
	3301.90.10	-- Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	LTR				7%
	3301.90.20	-- Extracted oleoresins	LTR				7%
	3301.90.90	-- Other	LTR				7%
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.					
	3302.10	- Of a kind used in the food or drink industries:					
	3302.10.10	-- Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	LTR			\$88.00 per litre of alcohol	7%
	3302.10.20	-- Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	KGM			\$113.00 per kgm	7%
	3302.10.30	-- Other, not containing alcohol	KGM				7%
	3302.10.90	-- Other	KGM				7%
	3302.90.00	- Other	KGM				7%
33.03	3303.00.00	Perfumes and toilet waters.	KGM				7%
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.					
	3304.10.00	- Lip make-up preparations	KGM				7%
	3304.20.00	- Eye make-up preparations	KGM				7%
	3304.30.00	- Manicure or pedicure preparations	KGM				7%
		- Other:					
	3304.91.00	-- Powders, whether or not compressed	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3304.99	- - Other:					
	3304.99.20	- - - Anti-acne preparations	KGM				7%
	3304.99.30	- - - Other face or skin creams and lotions	KGM				7%
	3304.99.90	- - - Other	KGM				7%
33.05		Preparations for use on the hair.					
	3305.10	- Shampoos:					
	3305.10.10	- - Having anti-fungal properties	KGM				7%
	3305.10.90	- - Other	KGM				7%
	3305.20.00	- Preparations for permanent waving or straightening	KGM				7%
	3305.30.00	- Hair lacquers	KGM				7%
	3305.90.00	- Other	KGM				7%
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.					
	3306.10	- Dentifrices:					
	3306.10.10	- - Powders and pastes for dental prophylaxis	KGM				7%
	3306.10.90	- - Other	KGM				7%
	3306.20.00	- Yarn used to clean between the teeth (dental floss)	KGM				7%
	3306.90.00	- Other	KGM				7%
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.					
	3307.10.00	- Pre-shave, shaving or after-shave preparations	KGM				7%
	3307.20.00	- Personal deodorants and antiperspirants	KGM				7%
	3307.30.00	- Perfumed bath salts and other bath preparations	KGM				7%
		- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:					
	3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:					
	3307.41.10	- - - Scented powders (incense) of a kind used during religious rites	KGM				7%
	3307.41.90	- - - Other	KGM				7%
	3307.49	- - Other:					
	3307.49.10	- - - Room perfuming preparations, whether or not having disinfectant properties	KGM				7%
	3307.49.90	- - - Other	KGM				7%
	3307.90	- Other:					
	3307.90.10	- - Animal toilet preparations	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3307.90.30	-- Papers and tissues, impregnated or coated with perfume or cosmetics	KGM				7%
	3307.90.40	-- Other perfumery or cosmetics, including depilatories	KGM				7%
	3307.90.50	-- Contact lens or artificial eye solutions	KGM				7%
	3307.90.90	-- Other	KGM				7%

Chapter 34

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

Notes.

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, organic surface-active agents are products which when mixed with water at a concentration of 0.5% at 20 °C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.					
		The heading does not apply to:					
		(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;					
		(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;					
		(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or					
		(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).					
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.					
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:					
	3401.11	-- For toilet use (including medicated products):					
	3401.11.40	--- Medicated soap including disinfectant soap	KGM				7%
	3401.11.50	--- Other soap including bath soap	KGM				7%
		--- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent:					
	3401.11.61	---- Of nonwovens in packings for retail sale	KGM				7%
	3401.11.69	---- Other	KGM				7%
	3401.11.70	--- Other, of paper, impregnated, coated or covered with soap or detergent	KGM				7%
	3401.11.90	--- Other	KGM				7%
	3401.19	-- Other:					
	3401.19.10	--- Of felt or nonwovens, impregnated, coated or covered with soap or detergent	KGM				7%
	3401.19.20	--- Of paper, impregnated, coated or covered with soap or detergent	KGM				7%
	3401.19.90	--- Other	KGM				7%
	3401.20	- Soap in other forms:					
	3401.20.20	-- Soap chips	KGM				7%
		-- Other:					
	3401.20.91	--- Of a kind used for flotation de-inking of recycled paper	KGM				7%
	3401.20.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	KGM				7%
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.					
		- Anionic organic surface-active agents, whether or not put up for retail sale:					
	3402.31	-- Linear alkylbenzene sulphonic acids and their salts:					
	3402.31.10	--- Sulphonated alkylbenzenes	KGM				7%
	3402.31.90	--- Other	KGM				7%
	3402.39	-- Other:					
	3402.39.10	--- Sulphated fatty alcohols	KGM				7%
	3402.39.90	--- Other	KGM				7%
		- Other organic surface-active agents, whether or not put up for retail sale:					
	3402.41.00	-- Cationic	KGM				7%
	3402.42	-- Non-ionic:					
	3402.42.10	--- Hydroxyl-terminated polybutadiene	KGM				7%
	3402.42.90	--- Other	KGM				7%
	3402.49	-- Other:					
	3402.49.10	--- Of a kind suitable for use in fire-extinguishing preparations	KGM				7%
	3402.49.90	--- Other	KGM				7%
	3402.50	- Preparations put up for retail sale:					
		-- In liquid form:					
	3402.50.11	--- Surface-active preparations	KGM				7%
	3402.50.12	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM				7%
	3402.50.19	--- Other	KGM				7%
		-- Other:					
	3402.50.91	--- Surface-active preparations	KGM				7%
	3402.50.92	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM				7%
	3402.50.99	--- Other	KGM				7%
	3402.90	- Other:					
		-- In liquid form:					
	3402.90.11	--- Anionic wetting agents	KGM				7%
	3402.90.12	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3402.90.13	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM				7%
	3402.90.14	--- Other anionic surface active preparations	KGM				7%
	3402.90.19	--- Other	KGM				7%
		-- Other:					
	3402.90.91	--- Anionic wetting agents	KGM				7%
	3402.90.92	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM				7%
	3402.90.93	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	KGM				7%
	3402.90.94	--- Other anionic surface-active preparations	KGM				7%
	3402.90.99	--- Other	KGM				7%
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.					
		- Containing petroleum oils or oils obtained from bituminous minerals:					
	3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials:					
		--- In liquid form:					
	3403.11.11	---- Lubricating preparations	KGM				7%
	3403.11.19	---- Other	KGM				7%
	3403.11.90	--- Other	KGM				7%
	3403.19	-- Other:					
		--- In liquid form:					
	3403.19.11	---- Preparations for aircraft engines	KGM				7%
	3403.19.12	---- Other preparations containing silicone oil	KGM				7%
	3403.19.19	---- Other	KGM				7%
	3403.19.90	--- Other	KGM				7%
		- Other:					
	3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials:					
		--- In liquid form:					
	3403.91.11	---- Preparations containing silicone oil	KGM				7%
	3403.91.19	---- Other	KGM				7%
	3403.91.90	--- Other	KGM				7%
	3403.99	-- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - - In liquid form:					
	3403.99.11	- - - Preparations for aircraft engines	KGM				7%
	3403.99.12	- - - Other preparations containing silicone oil	KGM				7%
	3403.99.19	- - - Other	KGM				7%
	3403.99.90	- - - Other	KGM				7%
34.04		Artificial waxes and prepared waxes.					
	3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	KGM				7%
	3404.90	- Other:					
	3404.90.10	- - Of chemically modified lignite	KGM				7%
	3404.90.90	- - Other	KGM				7%
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.					
	3405.10.00	- Polishes, creams and similar preparations for footwear or leather	KGM				7%
	3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	KGM				7%
	3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	KGM				7%
	3405.40.00	- Scouring pastes and powders and other scouring preparations	KGM				7%
	3405.90	- Other:					
	3405.90.10	- - Metal polishes	KGM				7%
	3405.90.90	- - Other	KGM				7%
34.06	3406.00.00	Candles, tapers and the like.	KGM				7%
34.07		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).					
	3407.00.10	- Modelling pastes, including those put up for children's amusement	KGM				7%
	3407.00.20	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	KGM				7%
	3407.00.30	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 35							
Albuminoidal substances; modified starches; glues; enzymes							
Notes.							
1. This Chapter does not cover:							
(a) Yeasts (heading 21.02);							
(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;							
(c) Enzymatic preparations for pre-tanning (heading 32.02);							
(d) Enzymatic soaking or washing preparations or other products of Chapter 34;							
(e) Hardened proteins (heading 39.13); or							
(f) Gelatin products of the printing industry (Chapter 49).							
2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.							
Such products with a reducing sugar content exceeding 10% fall in heading 17.02.							
35.01		Casein, caseinates and other casein derivatives; casein glues.					
	3501.10.00	- Casein	KGM				7%
	3501.90	- Other:					
	3501.90.10	- - Caseinates and other casein derivatives	KGM				7%
	3501.90.20	- - Casein glues	KGM				7%
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.					
		- Egg albumin:					
	3502.11.00	- - Dried	KGM				7%
	3502.19.00	- - Other	KGM				7%
	3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	KGM				7%
	3502.90.00	- Other	KGM				7%
35.03		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.					
		- Gelatin and gelatin derivatives:					
	3503.00.41	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3503.00.49	- - Other	KGM				7%
	3503.00.50	- Isinglass	KGM				7%
		- Other glues of animal origin:					
	3503.00.61	- - Fish glues	KGM				7%
	3503.00.69	- - Other	KGM				7%
35.04	3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	KGM				7%
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.					
	3505.10	- Dextrins and other modified starches:					
	3505.10.10	- - Dextrins; soluble or roasted starches	KGM				7%
	3505.10.90	- - Other	KGM				7%
	3505.20.00	- Glues	KGM				7%
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.					
	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	KGM				7%
		- Other:					
	3506.91	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:					
	3506.91.10	- - - Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	KGM				7%
	3506.91.90	- - - Other	KGM				7%
	3506.99.00	- - Other	KGM				7%
35.07		Enzymes; prepared enzymes not elsewhere specified or included.					
	3507.10.00	- Rennet and concentrates thereof	KGM				7%
	3507.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 36							
Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations							
Notes.							
1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.							
2. The expression "articles of combustible materials" in heading 36.06 applies only to:							
(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;							
(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ ; and							
(c) Resin torches, firelighters and the like.							
36.01	3601.00.00	Propellant powders.	KGM				7%
36.02	3602.00.00	Prepared explosives, other than propellant powders.	KGM				7%
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.					
	3603.10.00	- Safety fuses	KGM				7%
	3603.20.00	- Detonating cords	KGM				7%
	3603.30.00	- Percussion caps	KGM				7%
	3603.40.00	- Detonating caps	KGM				7%
	3603.50.00	- Igniters	KGM				7%
	3603.60.00	- Electric detonators	KGM				7%
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.					
	3604.10.00	- Fireworks	KGM				7%
	3604.90	- Other:					
	3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys	KGM				7%
	3604.90.40	- - Signalling flares	KGM				7%
	3604.90.50	- - Signalling rockets	KGM				7%
	3604.90.90	- - Other	KGM				7%
36.05	3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.					
	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	KGM				7%
	3606.90	- Other:					
	3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	KGM				7%
	3606.90.20	- - Lighter flints	KGM				7%
	3606.90.30	- - Other ferro-cerium and other pyrophoric alloys in all forms	KGM				7%
	3606.90.90	- - Other	KGM				7%
Chapter 37							
Photographic or cinematographic goods							
Notes.							
1. This Chapter does not cover waste or scrap.							
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.							
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.					
	3701.10.00	- For X-ray	KGM				7%
	3701.20.00	- Instant print film	KGM				7%
	3701.30.00	- Other plates and film, with any side exceeding 255 mm	KGM				7%
		- Other:					
	3701.91	- - For colour photography (polychrome):					
	3701.91.10	- - - Of a kind suitable for use in the printing industry	KGM				7%
	3701.91.90	- - - Other	KGM				7%
	3701.99	- - Other:					
	3701.99.10	- - - Of a kind suitable for use in the printing industry	MTK				7%
	3701.99.90	- - - Other	MTK				7%
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.					
	3702.10.00	- For X-ray	MTK				7%
		- Other film, without perforations, of a width not exceeding 105 mm:					
	3702.31.00	- - For colour photography (polychrome)	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3702.32.00	-- Other, with silver halide emulsion	MTK				7%
	3702.39.00	-- Other	MTK				7%
		- Other film, without perforations, of a width exceeding 105 mm:					
	3702.41.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	MTK				7%
	3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:					
	3702.42.10	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	MTK				7%
	3702.42.90	--- Other	MTK				7%
	3702.43.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	MTK				7%
	3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	MTK				7%
		- Other film, for colour photography (polychrome):					
	3702.52	-- Of a width not exceeding 16 mm:					
	3702.52.20	--- Of a kind suitable for use in cinematography	MTR				7%
	3702.52.90	--- Other	MTR				7%
	3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	MTR				7%
	3702.54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:					
	3702.54.40	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	MTR				7%
	3702.54.90	--- Other	MTR				7%
	3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:					
	3702.55.20	--- Of a kind suitable for use in cinematography	MTR				7%
	3702.55.50	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	MTR				7%
	3702.55.90	--- Other	MTR				7%
	3702.56	-- Of a width exceeding 35 mm:					
	3702.56.20	--- Of a kind suitable for use in cinematography	MTR				7%
	3702.56.90	--- Other	MTR				7%
		- Other:					
	3702.96	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m:					
	3702.96.10	--- Of a kind suitable for use in cinematography	MTR				7%
	3702.96.90	--- Other	MTR				7%
	3702.97	-- Of a width not exceeding 35 mm and of a length exceeding 30 m:					
	3702.97.10	--- Of a kind suitable for use in cinematography	MTR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3702.97.90	- - - Other	MTR				7%
	3702.98	- - Of a width exceeding 35 mm:					
	3702.98.10	- - - Of a kind suitable for use in cinematography	MTR				7%
	3702.98.30	- - - Other, of a length of 120 m or more	MTR				7%
	3702.98.90	- - - Other	MTR				7%
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.					
	3703.10	- In rolls of a width exceeding 610 mm:					
	3703.10.10	- - Of a width not exceeding 1,000 mm	KGM				7%
	3703.10.90	- - Other	KGM				7%
	3703.20.00	- Other, for colour photography (polychrome)	KGM				7%
	3703.90.00	- Other	KGM				7%
37.04		Photographic plates, film, paper, paperboard and textiles, exposed but not developed.					
	3704.00.10	- X-ray plates or film	KGM				7%
	3704.00.90	- Other	KGM				7%
37.05		Photographic plates and film, exposed and developed, other than cinematographic film.					
	3705.00.10	- X-ray	KGM				7%
	3705.00.20	- Microfilm	KGM				7%
	3705.00.30	- For offset reproduction	KGM				7%
	3705.00.90	- Other	KGM				7%
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.					
	3706.10	- Of a width of 35 mm or more:					
	3706.10.10	- - Newsreels, travelogues, technical and scientific films	MTR				7%
	3706.10.30	- - Other documentary films	MTR				7%
	3706.10.40	- - Other, consisting only of sound track	MTR				7%
	3706.10.90	- - Other	MTR				7%
	3706.90	- Other:					
	3706.90.10	- - Newsreels, travelogues, technical and scientific films	MTR				7%
	3706.90.30	- - Other documentary films	MTR				7%
	3706.90.40	- - Other, consisting only of sound track	MTR				7%
	3706.90.90	- - Other	MTR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.					
	3707.10.00	- Sensitising emulsions	KGM				7%
	3707.90	- Other:					
	3707.90.10	- - Flashlight materials	KGM				7%
	3707.90.90	- - Other	KGM				7%

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Products of heading 24.04;
 - (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (e) Medicaments (heading 30.03 or 30.04); or
 - (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.					
		(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.					
		3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:					
		(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;					
		(b) Fusel oil; Dippel's oil;					
		(c) Ink removers put up in packings for retail sale;					
		(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and					
		(e) Ceramic firing testers, fusible (for example, Seger cones).					
		4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:					
		(a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;					
		(b) Industrial waste;					
		(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or					
		(d) Clinical waste, as defined in Note 6 (a) below.					
		5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).					
		6. For the purposes of heading 38.25, the expression "other wastes" applies to:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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

(b) Waste organic solvents;

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

(d) Other wastes from chemical or allied industries.

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

7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Subheading Notes.

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphite; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.</p> <p>Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight, with the following molecular formula: $C_xH_{(2x-y+2)}Cl_y$, where $x = 10 - 13$ and $y = 1 - 13$.</p> <p>4. For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.</p>					
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.					
	3801.10.00	- Artificial graphite	KGM				7%
	3801.20.00	- Colloidal or semi-colloidal graphite	KGM				7%
	3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	KGM				7%
	3801.90.00	- Other	KGM				7%
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.					
	3802.10	- Activated carbon:					
	3802.10.10	- - Based on coconut shell charcoal	KGM				7%
	3802.10.90	- - Other	KGM				7%
	3802.90	- Other:					
	3802.90.10	- - Activated bauxite	KGM				7%
	3802.90.20	- - Activated clays or activated earths	KGM				7%
	3802.90.90	- - Other	KGM				7%
38.03	3803.00.00	Tall oil, whether or not refined.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
38.04		Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.					
	3804.00.10	- Concentrated sulphite lye	KGM				7%
	3804.00.20	- Calcium lignin sulphonates (Ca ₂ LS) binder used for fire-brick production	KGM				7%
	3804.00.90	- Other	KGM				7%
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.					
	3805.10.00	- Gum, wood or sulphate turpentine oils	KGM				7%
	3805.90.00	- Other	KGM				7%
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.					
	3806.10.00	- Rosin and resin acids	KGM				7%
	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	KGM				7%
	3806.30	- Ester gums:					
	3806.30.10	- - In blocks	KGM				7%
	3806.30.90	- - Other	KGM				7%
	3806.90	- Other:					
	3806.90.10	- - Run gums in blocks	KGM				7%
	3806.90.90	- - Other	KGM				7%
38.07	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	KGM				7%
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).					
		- Goods specified in Subheading Note 1 to this Chapter:					
	3808.52	- - DDT (ISO) (clofentane (INN)), in packings of a net weight content not exceeding 300 g:					
	3808.52.10	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	KGM				7%
	3808.52.20	- - - Fungicides and insecticides in aerosol containers	KGM				7%
	3808.52.90	- - - Other	KGM				7%
	3808.59	- - Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Insecticides:					
	3808.59.11	---- In aerosol containers	KGM				7%
	3808.59.19	---- Other	KGM				7%
		--- Fungicides:					
	3808.59.21	---- In aerosol containers	KGM				7%
	3808.59.29	---- Other	KGM				7%
		--- Herbicides:					
	3808.59.31	---- In aerosol containers	KGM				7%
	3808.59.39	---- Other	KGM				7%
	3808.59.40	--- Anti-sprouting products	KGM				7%
	3808.59.50	--- Plant-growth regulators	KGM				7%
	3808.59.60	--- Disinfectants	KGM				7%
		--- Other:					
	3808.59.91	---- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	KGM				7%
	3808.59.99	---- Other	KGM				7%
		- Goods specified in Subheading Note 2 to this Chapter:					
	3808.61	-- In packings of a net weight content not exceeding 300 g:					
	3808.61.10	--- Mosquito repellent coils	KGM				7%
	3808.61.20	--- Mosquito repellent mats	KGM				7%
	3808.61.30	--- In aerosol cans	KGM				7%
	3808.61.40	--- Other, in liquid form	KGM				7%
	3808.61.50	--- Other, having deodorising function	KGM				7%
	3808.61.90	--- Other	KGM				7%
	3808.62	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg:					
	3808.62.10	--- Powder for moulding into mosquito coils	KGM				7%
	3808.62.20	--- Mosquito repellent coils	KGM				7%
	3808.62.30	--- Mosquito repellent mats	KGM				7%
	3808.62.40	--- In aerosol cans	KGM				7%
	3808.62.50	--- Other, in liquid form	KGM				7%
	3808.62.90	--- Other	KGM				7%
	3808.69	-- Other:					
	3808.69.10	--- Powder for moulding into mosquito coils	KGM				7%
	3808.69.90	--- Other	KGM				7%
		- Other:					
	3808.91	-- Insecticides:					
	3808.91.10	--- Intermediate preparations containing 2-(methylpropyl-phenol methylcarbamate)	KGM				7%
	3808.91.20	--- Other, powder for moulding into mosquito coils	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3808.91.30	--- In aerosol containers	KGM				7%
	3808.91.40	--- Mosquito repellent coils	KGM				7%
	3808.91.50	--- Mosquito repellent mats	KGM				7%
		--- Other:					
	3808.91.91	---- Having deodorising function	KGM				7%
	3808.91.99	---- Other	KGM				7%
	3808.92	-- Fungicides:					
		--- In aerosol containers:					
	3808.92.11	---- With a validamycin content not exceeding 3% by net weight	KGM				7%
	3808.92.19	---- Other	KGM				7%
	3808.92.90	--- Other	KGM				7%
	3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators:					
		--- Herbicides:					
	3808.93.11	---- In aerosol containers	KGM				7%
	3808.93.19	---- Other	KGM				7%
	3808.93.20	--- Anti-sprouting products	KGM				7%
	3808.93.30	--- Plant-growth regulators	KGM				7%
	3808.94	-- Disinfectants:					
	3808.94.10	--- Containing mixtures of coal tar acid and alkalis	KGM				7%
	3808.94.20	--- Other, in aerosol containers	KGM				7%
	3808.94.90	--- Other	KGM				7%
	3808.99	-- Other:					
	3808.99.10	--- Wood preservatives, containing insecticides or fungicides	KGM				7%
	3808.99.90	--- Other	KGM				7%
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.					
	3809.10.00	- With a basis of amylaceous substances	KGM				7%
		- Other:					
	3809.91	-- Of a kind used in the textile or like industries:					
	3809.91.10	--- Softening agents	KGM				7%
	3809.91.90	--- Other	KGM				7%
	3809.92.00	-- Of a kind used in the paper or like industries	KGM				7%
	3809.93.00	-- Of a kind used in the leather or like industries	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.					
	3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	KGM				7%
	3810.90.00	- Other	KGM				7%
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:					
	3811.11.00	-- Based on lead compounds	KGM				7%
	3811.19.00	-- Other	KGM				7%
		- Additives for lubricating oils:					
	3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals:					
	3811.21.10	--- Put up for retail sale	KGM				7%
	3811.21.90	--- Other	KGM				7%
	3811.29.00	-- Other	KGM				7%
	3811.90	- Other:					
	3811.90.10	-- Rust preventatives or corrosion inhibitors	KGM				7%
	3811.90.90	-- Other	KGM				7%
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.					
	3812.10.00	- Prepared rubber accelerators	KGM				7%
	3812.20.00	- Compound plasticisers for rubber or plastics	KGM				7%
		- Anti-oxidising preparations and other compound stabilisers for rubber or plastics:					
	3812.31.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	KGM				7%
	3812.39.00	-- Other	KGM				7%
38.13	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	KGM				7%
38.14	3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.					
		- Supported catalysts:					
	3815.11.00	- - With nickel or nickel compounds as the active substance	KGM				7%
	3815.12.00	- - With precious metal or precious metal compounds as the active substance	KGM				7%
	3815.19.00	- - Other	KGM				7%
	3815.90.00	- Other	KGM				7%
38.16		Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.					
	3816.00.10	- Refractory cements	TNE				7%
	3816.00.20	- Dolomite ramming mix	TNE				7%
	3816.00.90	- Other	TNE				7%
38.17	3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	KGM				7%
38.18	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	KGM				7%
38.19	3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	KGM				7%
38.20	3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	KGM				7%
38.21		Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.					
	3821.00.10	- Prepared culture media for the development of micro-organisms	KGM				7%
	3821.00.90	- Other	KGM				7%
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.					
		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3822.11.00	- - For malaria	KGM				7%
	3822.12.00	- - For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	KGM				7%
	3822.13.00	- - For blood-grouping	KGM				7%
	3822.19.00	- - Other	KGM				7%
		- Other:					
	3822.90.10	- - Sterilisation indicator strips and tapes	KGM				7%
	3822.90.90	- - Other	KGM				7%
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.					
		- Industrial monocarboxylic fatty acids; acid oils from refining:					
	3823.11.00	- - Stearic acid	TNE				7%
	3823.12.00	- - Oleic acid	TNE				7%
	3823.13.00	- - Tall oil fatty acids	TNE				7%
	3823.19	- - Other:					
		- - - Acid oils from refining:					
	3823.19.11	- - - - Coconut acid oil	TNE				7%
	3823.19.19	- - - - Other	TNE				7%
	3823.19.20	- - - Palm fatty acid distillate	TNE				7%
	3823.19.30	- - - Palm kernel fatty acid distillate	TNE				7%
	3823.19.90	- - - Other	TNE				7%
	3823.70	- Industrial fatty alcohols:					
	3823.70.10	- - In the form of wax	TNE				7%
	3823.70.90	- - Other	TNE				7%
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.					
	3824.10.00	- Prepared binders for foundry moulds or cores	KGM				7%
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	KGM				7%
	3824.40.00	- Prepared additives for cements, mortars or concretes	KGM				7%
	3824.50.00	- Non-refractory mortars and concretes	KGM				7%
	3824.60.00	- Sorbitol other than that of subheading 2905.44	KGM				7%
		- Goods specified in Subheading Note 3 to this Chapter:					
	3824.81.00	- - Containing oxirane (ethylene oxide)	KGM				7%
	3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBs)	KGM				7%
	3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3824.84.00	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordane (ISO), DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	KGM				7%
	3824.85.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	KGM				7%
	3824.86.00	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	KGM				7%
	3824.87.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	KGM				7%
	3824.88.00	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	KGM				7%
	3824.89.00	-- Containing short-chain chlorinated paraffins	KGM				7%
		- Other:					
	3824.91.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	KGM				7%
	3824.92.00	-- Polyglycol esters of methylphosphonic acid	KGM				7%
	3824.99	-- Other:					
	3824.99.10	--- Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	KGM				7%
	3824.99.30	--- Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	KGM				7%
	3824.99.40	--- Composite inorganic solvents	KGM				7%
	3824.99.50	--- Acetone oil	KGM				7%
	3824.99.60	--- Chemical preparations containing monosodium glutamate (MSG)	KGM				7%
	3824.99.70	--- Other chemical preparations, of a kind used in the manufacture of foodstuff	KGM				7%
		--- Other:					
	3824.99.91	---- Naphthenic acids, their water insoluble salts and their esters	KGM				7%
	3824.99.99	---- Other	KGM				7%
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.					
	3825.10.00	- Municipal waste	KGM				7%
	3825.20.00	- Sewage sludge	KGM				7%
	3825.30	- Clinical waste:					
	3825.30.10	-- Syringes, needles, cannulae and the like	KGM				7%
	3825.30.90	-- Other	KGM				7%
		- Waste organic solvents:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3825.41.00	-- Halogenated	KGM				7%
	3825.49.00	-- Other	KGM				7%
	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	KGM				7%
		- Other wastes from chemical or allied industries:					
	3825.61.00	-- Mainly containing organic constituents	KGM				7%
	3825.69.00	-- Other	KGM				7%
	3825.90.00	- Other	KGM				7%
38.26		Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.					
		- Biodiesel, not containing petroleum oil:					
	3826.00.10	-- Coconut methyl ester (CME)	KGM				7%
		- - Palm methyl ester (including palm kernel methyl ester):					
	3826.00.21	- - - With methyl ester content 96.5% or more but not exceeding 98%	KGM				7%
	3826.00.22	- - - With methyl ester content exceeding 98%	KGM				7%
	3826.00.29	- - - Other	KGM				7%
	3826.00.30	- - Other	KGM				7%
	3826.00.90	- Other	KGM			\$2.00 per dal of dutiable diesel fuel	7%
38.27		Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.					
		- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform):					
	3827.11	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):					
	3827.11.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% of petroleum oils or of oils obtained from bituminous minerals	KGM				7%
	3827.11.90	- - - Other	KGM				7%
	3827.12.00	- - Containing hydrobromofluorocarbons (HBFCs)	KGM				7%
	3827.13.00	- - Containing carbon tetrachloride	KGM				7%
	3827.14.00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3827.20.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402) - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	KGM				7%
	3827.31.00	-- Containing substances of subheadings 2903.41 to 2903.48	KGM				7%
	3827.32.00	-- Other, containing substances of subheadings 2903.71 to 2903.75	KGM				7%
	3827.39	-- Other:					
	3827.39.10	--- Transformer and circuit breaker oils, containing by weight less than 70% of petroleum oils or of oils obtained from bituminous minerals	KGM				7%
	3827.39.90	--- Other	KGM				7%
	3827.40.00	- Containing methyl bromide (bromomethane) or bromochloromethane - Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):	KGM				7%
	3827.51.00	-- Containing trifluoromethane (HFC-23)	KGM				7%
	3827.59.00	-- Other - Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs): -- Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a):	KGM				7%
	3827.61.10	--- Containing mixture of HFC-125, HFC-143a and HFC-134a (HFC-404a)	KGM				7%
	3827.61.20	--- Containing mixture of HFC-125 and HFC-143a (HFC-507a)	KGM				7%
	3827.61.90	--- Other	KGM				7%
	3827.62.00	-- Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	KGM				7%
	3827.63	-- Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125):					
	3827.63.10	--- Containing mixture of HFC-32 and HFC-125 (HFC-410a)	KGM				7%
	3827.63.90	--- Other	KGM				7%
	3827.64.00	-- Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	KGM				7%
	3827.65.00	-- Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3827.68.00	- - Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	KGM				7%
	3827.69.00	- - Other	KGM				7%
	3827.90.00	- Other	KGM				7%

SECTION VII

PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

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

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;					
		(f) Organic surface-active agents or preparations of heading 34.02;					
		(g) Run gums or ester gums (heading 38.06);					
		(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);					
		(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);					
		(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);					
		(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;					
		(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;					
		(n) Plaits, wickerwork or other articles of Chapter 46;					
		(o) Wall coverings of heading 48.14;					
		(p) Goods of Section XI (textiles and textile articles);					
		(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);					
		(r) Imitation jewellery of heading 71.17;					
		(s) Articles of Section XVI (machines and mechanical or electrical appliances);					
		(t) Parts of aircraft or vehicles of Section XVII;					
		(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);					
		(v) Articles of Chapter 91 (for example, clock or watch cases);					
		(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);					
		(x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);					
		(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or					
		(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:</p> <p>(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);</p> <p>(b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);</p> <p>(c) Other synthetic polymers with an average of at least 5 monomer units;</p> <p>(d) Silicones (heading 39.10);</p> <p>(e) Resols (heading 39.09) and other prepolymers.</p> <p>4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.</p> <p>For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.</p> <p>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.</p> <p>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.</p> <p>6. In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:</p> <p>(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;</p> <p>(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.</p> <p>9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.</p> <p>10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p> <p>11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:</p> <p>(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;</p> <p>(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;</p> <p>(c) Gutters and fittings therefor;</p> <p>(d) Doors, windows and their frames and thresholds for doors;</p> <p>(e) Balconies, balustrades, fencing, gates and similar barriers;</p> <p>(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;</p> <p>(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;</p> <p>(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and</p> <p>(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Subheading Notes.

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

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

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

(2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

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

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

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

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

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

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.					
39.01		Polymers of ethylene, in primary forms.					
	3901.10	- Polyethylene having a specific gravity of less than 0.94:					
		- - In the form of liquids or pastes:					
	3901.10.12	- - - Polyethylene containing 5% or less alpha-olefin monomers	TNE				7%
	3901.10.19	- - - Other	TNE				7%
		- - Other:					
	3901.10.92	- - - Polyethylene containing 5% or less alpha-olefin monomers	TNE				7%
	3901.10.99	- - - Other	TNE				7%
	3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	TNE				7%
	3901.30.00	- Ethylene-vinyl acetate copolymers	TNE				7%
	3901.40.00	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	TNE				7%
	3901.90	- Other:					
	3901.90.40	- - In dispersion	TNE				7%
	3901.90.90	- - Other	TNE				7%
39.02		Polymers of propylene or of other olefins, in primary forms.					
	3902.10	- Polypropylene:					
	3902.10.30	- - In dispersion	TNE				7%
	3902.10.40	- - Granules, pellets, beads, flakes, chips and similar forms	TNE				7%
	3902.10.90	- - Other	TNE				7%
	3902.20.00	- Polyisobutylene	TNE				7%
	3902.30	- Propylene copolymers:					
	3902.30.30	- - In the form of liquids or pastes	TNE				7%
	3902.30.90	- - Other	TNE				7%
	3902.90	- Other:					
	3902.90.10	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	TNE				7%
	3902.90.90	- - Other	TNE				7%
39.03		Polymers of styrene, in primary forms.					
		- Polystyrene:					
	3903.11	- - Expansible:					
	3903.11.10	- - - In the form of granules	TNE				7%
	3903.11.90	- - - Other	TNE				7%
	3903.19	- - Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3903.19.10	- - - In dispersion	TNE				7%
	3903.19.20	- - - Granules, pellets, beads, flakes, chips and similar forms	TNE				7%
	3903.19.90	- - - Other	TNE				7%
	3903.20	- Styrene-acrylonitrile (SAN) copolymers:					
	3903.20.40	- - In aqueous dispersion	TNE				7%
	3903.20.50	- - In non-aqueous dispersion	TNE				7%
	3903.20.90	- - Other	TNE				7%
	3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:					
	3903.30.40	- - In aqueous dispersion	TNE				7%
	3903.30.50	- - In non-aqueous dispersion	TNE				7%
	3903.30.60	- - In the form of granules	TNE				7%
	3903.30.90	- - Other	TNE				7%
	3903.90	- Other:					
	3903.90.30	- - In dispersion	TNE				7%
		- - Other:					
	3903.90.91	- - - Impact resistant polymers of styrene, having notched izod impact at 23 °C less than 80 J/m	TNE				7%
	3903.90.99	- - - Other	TNE				7%
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.					
	3904.10	- Poly(vinyl chloride), not mixed with any other substances:					
	3904.10.10	- - Homopolymers, suspension type	TNE				7%
		- - Other:					
	3904.10.91	- - - In the form of granules	TNE				7%
	3904.10.92	- - - In the form of powder	TNE				7%
	3904.10.99	- - - Other	TNE				7%
		- Other poly(vinyl chloride):					
	3904.21	- - Non-plasticised:					
	3904.21.10	- - - In the form of granules	TNE				7%
	3904.21.20	- - - In the form of powder	TNE				7%
	3904.21.90	- - - Other	TNE				7%
	3904.22	- - Plasticised:					
	3904.22.10	- - - In dispersion	TNE				7%
	3904.22.20	- - - in the form of granules	TNE				7%
	3904.22.30	- - - In the form of powder	TNE				7%
	3904.22.90	- - - Other	TNE				7%
	3904.30	- Vinyl chloride-vinyl acetate copolymers:					
	3904.30.10	- - In the form of granules	TNE				7%
	3904.30.20	- - In the form of powder	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3904.30.90	- - Other	TNE				7%
	3904.40	- Other vinyl chloride copolymers:					
	3904.40.10	- - In the form of granules	TNE				7%
	3904.40.20	- - In the form of powder	TNE				7%
	3904.40.90	- - Other	TNE				7%
	3904.50	- Vinylidene chloride polymers:					
	3904.50.40	- - In dispersion	TNE				7%
	3904.50.50	- - In the form of granules	TNE				7%
	3904.50.60	- - In the form of powder	TNE				7%
	3904.50.90	- - Other	TNE				7%
		- Fluoro-polymers:					
	3904.61	- - Polytetrafluoroethylene:					
	3904.61.10	- - - In the form of granules	TNE				7%
	3904.61.20	- - - In the form of powder	TNE				7%
	3904.61.90	- - - Other	TNE				7%
	3904.69	- - Other:					
	3904.69.30	- - - In dispersion	TNE				7%
	3904.69.40	- - - In the form of granules	TNE				7%
	3904.69.50	- - - In the form of powder	TNE				7%
	3904.69.90	- - - Other	TNE				7%
	3904.90	- Other:					
	3904.90.30	- - In dispersion	TNE				7%
	3904.90.40	- - In the form of granules	TNE				7%
	3904.90.50	- - In the form of powder	TNE				7%
	3904.90.90	- - Other	TNE				7%
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.					
		- Poly(vinyl acetate):					
	3905.12.00	- - In aqueous dispersion	TNE				7%
	3905.19	- - Other:					
	3905.19.10	- - - In the form of liquids or pastes	TNE				7%
	3905.19.90	- - - Other	TNE				7%
		- Vinyl acetate copolymers:					
	3905.21.00	- - In aqueous dispersion	TNE				7%
	3905.29.00	- - Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:					
	3905.30.10	- - In dispersion	TNE				7%
	3905.30.90	- - Other	TNE				7%
		- Other:					
	3905.91	- - Copolymers:					
	3905.91.10	- - - In dispersion	TNE				7%
	3905.91.90	- - - Other	TNE				7%
	3905.99	- - Other:					
	3905.99.10	- - - In aqueous dispersion	TNE				7%
	3905.99.20	- - - In non-aqueous dispersion	TNE				7%
	3905.99.90	- - - Other	TNE				7%
39.06		Acrylic polymers in primary forms.					
	3906.10	- Poly(methyl methacrylate):					
	3906.10.10	- - In dispersion	TNE				7%
	3906.10.90	- - Other	TNE				7%
	3906.90	- Other:					
	3906.90.20	- - In dispersion	TNE				7%
		- - Other:					
	3906.90.92	- - - Sodium polyacrylate	TNE				7%
	3906.90.99	- - - Other	TNE				7%
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.					
	3907.10.00	- Polyacetals	TNE				7%
		- Other polyethers:					
	3907.21.00	- - Bis(polyoxyethylene) methylphosphonate	TNE				7%
	3907.29	- - Other:					
	3907.29.10	- - - Polytetramethylene ether glycol	TNE				7%
	3907.29.90	- - - Other	TNE				7%
	3907.30	- Epoxide resins:					
	3907.30.20	- - Of a kind used for coating, in powder form	TNE				7%
	3907.30.30	- - In the form of liquids or pastes	TNE				7%
	3907.30.90	- - Other	TNE				7%
	3907.40.00	- Polycarbonates	TNE				7%
	3907.50	- Alkyd resins:					
	3907.50.10	- - In the form of liquids or pastes	TNE				7%
	3907.50.90	- - Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Poly(ethylene terephthalate):					
	3907.61.00	-- Having a viscosity number of 78 ml/g or higher	TNE				7%
	3907.69	-- Other:					
	3907.69.10	--- Granules and similar forms	TNE				7%
	3907.69.90	--- Other	TNE				7%
	3907.70.00	- Poly(lactic acid)	TNE				7%
		- Other polyesters:					
	3907.91	-- Unsaturated:					
	3907.91.20	--- Granules and similar forms	TNE				7%
	3907.91.30	--- In the form of liquids or pastes	TNE				7%
	3907.91.90	--- Other	TNE				7%
	3907.99	-- Other:					
	3907.99.40	--- Of a kind used for coating, in powder form	TNE				7%
	3907.99.50	--- Thermoplastic liquid crystal aromatic polyester copolymers	TNE				7%
	3907.99.60	--- Polybutylene succinate (PBS)	TNE				7%
	3907.99.90	--- Other	TNE				7%
39.08		Polyamides in primary forms.					
	3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:					
	3908.10.10	-- Polyamide-6	TNE				7%
	3908.10.90	-- Other	TNE				7%
	3908.90.00	- Other	TNE				7%
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.					
	3909.10	- Urea resins; thiourea resins:					
	3909.10.10	-- Moulding compounds	TNE				7%
	3909.10.90	-- Other	TNE				7%
	3909.20	- Melamine resins:					
	3909.20.10	-- Moulding compounds	TNE				7%
	3909.20.90	-- Other	TNE				7%
		- Other amino-resins:					
	3909.31	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI):					
	3909.31.10	--- Of a kind used for moulding	TNE				7%
	3909.31.90	--- Other	TNE				7%
	3909.39	-- Other:					
	3909.39.10	--- Moulding compounds	TNE				7%
		--- Other:					
	3909.39.91	---- Glyoxal monourein resin	TNE				7%
	3909.39.99	---- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3909.40	- Phenolic resins:					
	3909.40.10	- - Moulding compounds other than phenol formaldehyde	TNE				7%
	3909.40.90	- - Other	TNE				7%
	3909.50.00	- Polyurethanes	TNE				7%
39.10		Silicones in primary forms.					
	3910.00.20	- In dispersion and in solutions	TNE				7%
	3910.00.90	- Other	TNE				7%
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.					
	3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	TNE				7%
	3911.20.00	- Poly(1,3-phenylene methylphosphonate)	TNE				7%
	3911.90.00	- Other	TNE				7%
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
		- Cellulose acetates:					
	3912.11.00	- - Non-plasticised	TNE				7%
	3912.12.00	- - Plasticised	TNE				7%
	3912.20	- Cellulose nitrates (including collodions):					
		- - Non-plasticised:					
	3912.20.11	- - - Water-damped nitrocellulose	TNE				7%
	3912.20.12	- - - Alcohol-damped nitrocellulose	TNE				7%
	3912.20.19	- - - Other	TNE				7%
	3912.20.20	- - Plasticised	TNE				7%
		- Cellulose ethers:					
	3912.31.00	- - Carboxymethylcellulose and its salts	TNE				7%
	3912.39.00	- - Other	TNE				7%
	3912.90	- Other:					
	3912.90.20	- - In the form of granules	TNE				7%
	3912.90.90	- - Other	TNE				7%
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.					
	3913.10.00	- Alginic acid, its salts and esters	TNE				7%
	3913.90	- Other:					
	3913.90.10	- - Hardened proteins	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3913.90.20	-- Chemical derivatives of natural rubber	TNE				7%
	3913.90.30	-- Starch-based polymers	TNE				7%
	3913.90.90	-- Other	TNE				7%
39.14	3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	TNE				7%
39.15		Waste, parings and scrap, of plastics.					
	3915.10	- Of polymers of ethylene:					
	3915.10.10	-- Of non-rigid cellular products	TNE				7%
	3915.10.90	-- Other	TNE				7%
	3915.20	- Of polymers of styrene:					
	3915.20.10	-- Of non-rigid cellular products	TNE				7%
	3915.20.90	-- Other	TNE				7%
	3915.30	- Of polymers of vinyl chloride:					
	3915.30.10	-- Of non-rigid cellular products	TNE				7%
	3915.30.90	-- Other	TNE				7%
	3915.90	- Of other plastics:					
	3915.90.10	-- Of poly(ethylene terephthalate)	TNE				7%
	3915.90.20	-- Of polypropylene	TNE				7%
	3915.90.30	-- Of polycarbonate	TNE				7%
	3915.90.40	-- Of polyvinyl Acetals	TNE				7%
	3915.90.50	-- Of phenolic resins; of amino resins; of hardened protein; of chemical derivatives of natural rubber	TNE				7%
	3915.90.90	-- Other	TNE				7%
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.					
	3916.10	- Of polymers of ethylene:					
	3916.10.10	-- Monofilament	TNE				7%
	3916.10.20	-- Rods, sticks and profile shapes	TNE				7%
	3916.20	- Of polymers of vinyl chloride:					
	3916.20.10	-- Monofilament	TNE				7%
	3916.20.20	-- Rods, sticks and profile shapes	TNE				7%
	3916.90	- Of other plastics:					
		-- Of addition polymerisation products:					
	3916.90.11	--- Of polypropylene	TNE				7%
	3916.90.12	--- Of polystyrene	TNE				7%
	3916.90.19	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Of condensation or rearrangement polymerisation products:					
	3916.90.21	- - - Of phenolic resins; of amino-resins	TNE				7%
	3916.90.22	- - - Of polyamides	TNE				7%
	3916.90.29	- - - Other	TNE				7%
	3916.90.30	- - Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	TNE				7%
	3916.90.40	- - Of hardened proteins	TNE				7%
	3916.90.50	- - Of vulcanised fibre	TNE				7%
	3916.90.60	- - Of chemical derivatives of natural rubber	TNE				7%
		- - Other:					
	3916.90.91	- - - Monofilament	TNE				7%
	3916.90.92	- - - Rods, sticks and profile shapes	TNE				7%
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.					
	3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:					
	3917.10.10	- - Of hardened protein	TNE				7%
	3917.10.90	- - Other	TNE				7%
		- Tubes, pipes and hoses, rigid:					
	3917.21.00	- - Of polymers of ethylene	TNE				7%
	3917.22.00	- - Of polymers of propylene	TNE				7%
	3917.23.00	- - Of polymers of vinyl chloride	TNE				7%
	3917.29	- - Of other plastics:					
		- - - Further worked than merely surface-worked:					
	3917.29.11	- - - - Of other addition polymerisation products	TNE				7%
	3917.29.19	- - - - Other	TNE				7%
		- - - Other:					
	3917.29.21	- - - - Of other addition polymerisation products	TNE				7%
	3917.29.22	- - - - Of phenolic resins	TNE				7%
	3917.29.23	- - - - Of amino-resins; of hardened protein; of chemical derivatives of natural rubber	TNE				7%
	3917.29.24	- - - - Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre	TNE				7%
	3917.29.25	- - - - Of other condensation or rearrangement polymerisation products	TNE				7%
	3917.29.29	- - - - Other	TNE				7%
		- Other tubes, pipes and hoses:					
	3917.31	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Further worked than merely surface-worked:					
	3917.31.11	---- Of addition polymerisation products	TNE				7%
	3917.31.12	---- Of amino-resins; of phenolic resins; of vulcanised fibre; of chemical derivatives of natural rubber	TNE				7%
	3917.31.19	---- Other	TNE				7%
		--- Other:					
	3917.31.21	---- Of addition polymerisation products	TNE				7%
	3917.31.23	---- Of amino-resins; of phenolic resins; of chemical derivatives of natural rubber	TNE				7%
	3917.31.24	---- Of vulcanised fibre	TNE				7%
	3917.31.25	---- Of other condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	TNE				7%
	3917.31.29	---- Other	TNE				7%
	3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings:					
	3917.32.10	--- Sausage or ham casings	TNE				7%
	3917.32.20	--- Thermoplastic hoses for gas stove	TNE				7%
		--- Other:					
		---- Further worked than merely surface-worked:					
	3917.32.91	----- Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber	TNE				7%
	3917.32.92	----- Other	TNE				7%
		---- Other:					
	3917.32.93	----- Of addition polymerisation products	TNE				7%
	3917.32.94	----- Of amino-resins or phenolic resins; of chemical derivatives of natural rubber	TNE				7%
	3917.32.95	----- Of other condensation or rearrangement polymerisation products; of vulcanised fibre; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	TNE				7%
	3917.32.99	----- Other	TNE				7%
	3917.33	-- Other, not reinforced or otherwise combined with other materials, with fittings:					
	3917.33.10	--- Other, further worked than merely surface-worked	TNE				7%
	3917.33.90	--- Other	TNE				7%
	3917.39	-- Other:					
		--- Further worked than merely surface-worked:					
	3917.39.11	---- Of addition polymerisation products; of vulcanised fibre	TNE				7%
	3917.39.12	---- Of phenolic resins or amino resins; of chemical derivatives of natural rubber	TNE				7%
	3917.39.19	---- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	3917.39.91	---- Of addition polymerisation products; of vulcanised fibre	TNE				7%
	3917.39.92	---- Of phenolic resins or amino resins; of chemical derivatives of natural rubber	TNE				7%
	3917.39.93	---- Of other condensation or rearrangement polymerisation products	TNE				7%
	3917.39.94	---- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	TNE				7%
	3917.39.99	---- Other	TNE				7%
	3917.40.00	- Fittings	TNE				7%
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.					
	3918.10	- Of polymers of vinyl chloride:					
		-- Floor coverings:					
	3918.10.11	--- Tiles	TNE				7%
	3918.10.19	--- Other	TNE				7%
	3918.10.90	-- Other	TNE				7%
	3918.90	- Of other plastics:					
		-- Floor coverings:					
	3918.90.11	--- Tiles, of polyethylene	TNE				7%
	3918.90.13	--- Other, of polyethylene	TNE				7%
	3918.90.14	--- Of chemical derivatives of natural rubber	TNE				7%
	3918.90.15	--- Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	TNE				7%
	3918.90.16	--- Of vulcanised fibre	TNE				7%
	3918.90.19	--- Other	TNE				7%
		-- Other:					
	3918.90.91	--- Of polyethylene	TNE				7%
	3918.90.92	--- Of chemical derivatives of natural rubber	TNE				7%
	3918.90.93	--- Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	TNE				7%
	3918.90.94	--- Of vulcanised fibre	TNE				7%
	3918.90.99	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.					
	3919.10	- In rolls of a width not exceeding 20 cm:					
	3919.10.10	-- Of polymers of vinyl chloride	TNE				7%
	3919.10.20	-- Of polyethylene	TNE				7%
		-- Other:					
	3919.10.91	--- Of hardened protein or chemical derivatives of natural rubber	TNE				7%
	3919.10.92	--- Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	TNE				7%
	3919.10.99	--- Other	TNE				7%
	3919.90	- Other:					
	3919.90.10	-- Of polymers of vinyl chloride	TNE				7%
	3919.90.20	-- Of hardened protein	TNE				7%
		-- Other:					
	3919.90.91	--- Of chemical derivatives of natural rubber	TNE				7%
	3919.90.92	--- Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	TNE				7%
	3919.90.99	--- Other	TNE				7%
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.					
	3920.10	- Of polymers of ethylene:					
		-- Plates and sheets:					
	3920.10.11	--- Rigid	TNE				7%
	3920.10.19	--- Other	TNE				7%
	3920.10.90	-- Other	TNE				7%
	3920.20	- Of polymers of propylene:					
	3920.20.10	-- Biaxially oriented polypropylene (BOPP) film	TNE				7%
		-- Other:					
	3920.20.91	--- Plates and sheets	TNE				7%
	3920.20.99	--- Other	TNE				7%
	3920.30	- Of polymers of styrene:					
	3920.30.20	-- Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	TNE				7%
		-- Other:					
	3920.30.91	--- Plates and sheets, rigid	TNE				7%
	3920.30.92	--- Other, plates and sheets	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3920.30.99	--- Other	TNE				7%
		- Of polymers of vinyl chloride:					
	3920.43	-- Containing by weight not less than 6% of plasticisers:					
	3920.43.10	--- Plates and sheets	TNE				7%
	3920.43.90	--- Other	TNE				7%
	3920.49.00	-- Other	TNE				7%
		- Of acrylic polymers:					
	3920.51	-- Of poly(methyl methacrylate):					
		--- Plates and sheets:					
	3920.51.11	---- Rigid	TNE				7%
	3920.51.19	---- Other	TNE				7%
	3920.51.90	--- Other	TNE				7%
	3920.59	-- Other:					
		--- Plates and sheets:					
	3920.59.11	---- Rigid	TNE				7%
	3920.59.19	---- Other	TNE				7%
	3920.59.90	--- Other	TNE				7%
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:					
	3920.61	-- Of polycarbonates:					
	3920.61.10	--- Plates and sheets	TNE				7%
	3920.61.90	--- Other	TNE				7%
	3920.62	-- Of poly(ethylene terephthalate):					
	3920.62.10	--- Plates and sheets	TNE				7%
		--- Other:					
	3920.62.91	---- Solar protection film	TNE				7%
	3920.62.99	---- Other	TNE				7%
	3920.63	-- Of unsaturated polyesters:					
	3920.63.10	--- Plates and sheets	TNE				7%
	3920.63.90	--- Other	TNE				7%
	3920.69	-- Of other polyesters:					
	3920.69.10	--- Plates and sheets	TNE				7%
	3920.69.90	--- Other	TNE				7%
		- Of cellulose or its chemical derivatives:					
	3920.71	-- Of regenerated cellulose:					
	3920.71.10	--- Cellophane film	TNE				7%
		--- Other:					
	3920.71.91	---- Printed sheets	TNE				7%
	3920.71.99	---- Other	TNE				7%
	3920.73.00	-- Of cellulose acetate	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3920.79	-- Of other cellulose derivatives:					
	3920.79.10	--- Of nitrocellulose (gun cotton)	TNE				7%
	3920.79.20	--- Of vulcanised fibre	TNE				7%
		--- Other:					
	3920.79.91	---- Plates and sheets	TNE				7%
	3920.79.99	---- Other	TNE				7%
		- Of other plastics:					
	3920.91	-- Of poly(vinyl butyral):					
	3920.91.10	--- Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	TNE				7%
		--- Other:					
	3920.91.91	---- Plates and sheets	TNE				7%
	3920.91.99	---- Other	TNE				7%
	3920.92	-- Of polyamides:					
	3920.92.10	--- Of polyamide-6	TNE				7%
		--- Other:					
	3920.92.91	---- Plates and sheets	TNE				7%
	3920.92.99	---- Other	TNE				7%
	3920.93	-- Of amino-resins:					
	3920.93.10	--- Plates and sheets	TNE				7%
	3920.93.90	--- Other	TNE				7%
	3920.94	-- Of phenolic resins:					
	3920.94.10	--- Phenol formaldehyde (bakelite) sheets	TNE				7%
		--- Other:					
	3920.94.91	---- Plates and sheets	TNE				7%
	3920.94.99	---- Other	TNE				7%
	3920.99	-- Of other plastics:					
	3920.99.10	--- Of hardened protein; of chemical derivatives of natural rubber	TNE				7%
		--- Of addition polymerisation products:					
	3920.99.21	---- Plates and sheets	TNE				7%
	3920.99.29	---- Other	TNE				7%
		--- Of condensation or rearrangement polymerisation products:					
	3920.99.31	---- Plates and sheets	TNE				7%
	3920.99.39	---- Other	TNE				7%
	3920.99.90	--- Other	TNE				7%
39.21		Other plates, sheets, film, foil and strip, of plastics.					
		- Cellular:					
	3921.11	-- Of polymers of styrene:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Rigid:					
	3921.11.21	---- Plates and sheets	TNE				7%
	3921.11.29	---- Other	TNE				7%
		--- Other:					
	3921.11.91	---- Plates and sheets	TNE				7%
	3921.11.92	---- Film	TNE				7%
	3921.11.99	---- Other	TNE				7%
	3921.12.00	-- Of polymers of vinyl chloride	TNE				7%
	3921.13	-- Of polyurethanes:					
		--- Rigid:					
	3921.13.11	---- Plates and sheets	TNE				7%
	3921.13.19	---- Other	TNE				7%
		--- Other:					
	3921.13.91	---- Plates and sheets	TNE				7%
	3921.13.92	---- Film	TNE				7%
	3921.13.99	---- Other	TNE				7%
	3921.14	-- Of regenerated cellulose:					
		--- Rigid:					
	3921.14.21	---- Plates and sheets	TNE				7%
	3921.14.29	---- Other	TNE				7%
		--- Other:					
	3921.14.91	---- Plates and sheets	TNE				7%
	3921.14.92	---- Film	TNE				7%
	3921.14.99	---- Other	TNE				7%
	3921.19	-- Of other plastics:					
		--- Plates and sheets of addition polymerisation products:					
	3921.19.11	---- Of polypropylene	TNE				7%
	3921.19.12	---- Of polyethylene	TNE				7%
	3921.19.19	---- Other	TNE				7%
		--- Plates and sheets of condensation or rearrangement polymerisation products:					
	3921.19.31	---- Of polycarbonates	TNE				7%
	3921.19.39	---- Other	TNE				7%
	3921.19.40	--- Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre	TNE				7%
	3921.19.50	--- Plates and sheets of hardened proteins, or of chemical derivatives of natural rubber	TNE				7%
		--- Film and foil:					
	3921.19.61	---- Of nitrocellulose (gun-cotton)	TNE				7%
	3921.19.62	---- Of hardened proteins; of chemical derivatives of natural rubber	TNE				7%
	3921.19.69	---- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	3921.19.93	---- Of nitrocellulose (gun-cotton)	TNE				7%
	3921.19.94	---- Of hardened proteins; of chemical derivatives of natural rubber	TNE				7%
	3921.19.99	---- Other	TNE				7%
	3921.90	- Other:					
	3921.90.10	-- Of vulcanised fibre	TNE				7%
	3921.90.20	-- Of hardened proteins	TNE				7%
	3921.90.30	-- Of chemical derivatives of natural rubber	TNE				7%
		-- Of condensation or rearrangement polymerisation products:					
	3921.90.41	--- Plates and sheets	TNE				7%
	3921.90.42	--- Film	TNE				7%
	3921.90.43	--- Textile laminated strip	TNE				7%
	3921.90.49	--- Other	TNE				7%
	3921.90.50	-- Of regenerated cellulose	TNE				7%
	3921.90.60	-- Of other cellulose or its chemical derivatives	TNE				7%
	3921.90.70	-- Of addition polymerisation products	TNE				7%
	3921.90.90	-- Other	TNE				7%
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.					
	3922.10	- Baths, shower-baths, sinks and wash-basins:					
		-- Baths:					
	3922.10.11	--- Bathtubs having rectangular or oblong interior shape	KGM				7%
	3922.10.19	--- Other	KGM				7%
	3922.10.90	-- Other	KGM				7%
	3922.20.00	- Lavatory seats and covers	KGM				7%
	3922.90	- Other:					
		-- Lavatory pans, flushing cisterns and urinals:					
	3922.90.11	--- Parts of flushing cisterns	KGM				7%
	3922.90.12	--- Flushing cisterns equipped with their mechanisms	KGM				7%
	3922.90.19	--- Other	KGM				7%
	3922.90.90	-- Other	KGM				7%
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.					
	3923.10	- Boxes, cases, crates and similar articles:					
	3923.10.10	-- Cases for film, tape and optical discs	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3923.10.20	-- Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	KGM				7%
	3923.10.90	-- Other	KGM				7%
		- Sacks and bags (including cones):					
	3923.21	-- Of polymers of ethylene:					
		--- Aseptic bags reinforced with aluminium foil (other than retort pouches):					
	3923.21.11	---- Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	KGM				7%
	3923.21.19	---- Other	KGM				7%
		--- Other:					
	3923.21.91	---- Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	KGM				7%
	3923.21.99	---- Other	KGM				7%
	3923.29	-- Of other plastics:					
	3923.29.10	--- Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	KGM				7%
	3923.29.90	--- Other	KGM				7%
	3923.30	- Carboys, bottles, flasks and similar articles:					
	3923.30.20	-- Multi-layer fibreglass reinforced containers, for compressed or liquefied gas	KGM				7%
	3923.30.90	-- Other	KGM				7%
	3923.40	- Spools, cops, bobbins and similar supports:					
	3923.40.10	-- Suitable for use with the machines of heading 84.44, 84.45 or 84.48	KGM				7%
	3923.40.90	-- Other	KGM				7%
	3923.50.00	- Stoppers, lids, caps and other closures	KGM				7%
	3923.90	- Other:					
	3923.90.10	-- Toothpaste tubes	KGM				7%
	3923.90.90	-- Other	KGM				7%
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.					
	3924.10	- Tableware and kitchenware:					
	3924.10.10	-- Of melamine	KGM				7%
		- Other:					
	3924.10.91	--- Baby feeding bottles	KGM				7%
	3924.10.99	--- Other	KGM				7%
	3924.90	- Other:					
	3924.90.10	-- Bed pans, urinals (portable type) or chamber-pots	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3924.90.20	- - Nipple former, breastshells, nipple shields, hand expression funnel	KGM				7%
	3924.90.30	- - Supplementary feeding system for babies	KGM				7%
	3924.90.90	- - Other	KGM				7%
39.25		Builders' ware of plastics, not elsewhere specified or included.					
	3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	KGM				7%
	3925.20.00	- Doors, windows and their frames and thresholds for doors	KGM				7%
	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	KGM				7%
	3925.90.00	- Other	KGM				7%
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.					
	3926.10.00	- Office or school supplies	KGM				7%
	3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):					
	3926.20.10	- - Gloves; aprons; babies' bibs	KGM				7%
	3926.20.20	- - Shoulder pads or shields	KGM				7%
	3926.20.30	- - Other padding for articles of apparel or clothing accessories	KGM				7%
	3926.20.60	- - Articles of apparel used for protection from chemical substances, radiation or fire	KGM				7%
	3926.20.90	- - Other	KGM				7%
	3926.30.00	- Fittings for furniture, coachwork or the like	KGM				7%
	3926.40.00	- Statuettes and other ornamental articles	KGM				7%
	3926.90	- Other:					
	3926.90.10	- - Floats for fishing nets	KGM				7%
	3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof	KGM				7%
		- - Hygienic, medical and surgical articles:					
	3926.90.32	- - - Plastic moulds with denture imprints	KGM				7%
	3926.90.39	- - - Other	KGM				7%
		- - Safety and protective devices:					
	3926.90.41	- - - Police shields	KGM				7%
	3926.90.42	- - - Protective masks for use in welding and similar work	KGM				7%
	3926.90.44	- - - Life saving cushions for the protection of persons falling from heights	KGM				7%
	3926.90.49	- - - Other	KGM				7%
		- - Articles for industrial uses:					
	3926.90.53	- - - Transmission or conveyor belts or belting	KGM				7%
	3926.90.55	- - - Plastic J-hooks or bunch blocks for detonators	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	3926.90.59	--- Other	KGM				7%
	3926.90.60	-- Poultry feeders	KGM				7%
		-- Cards for jewellery or small objects of personal adornment; beads; shoe lasts:					
	3926.90.81	--- Shoe lasts	KGM				7%
	3926.90.82	--- Prayer beads	KGM				7%
	3926.90.89	--- Other	KGM				7%
		-- Other:					
	3926.90.91	--- Of a kind used for grain storage	KGM				7%
	3926.90.92	--- Empty capsules of a kind suitable for pharmaceutical use	KGM				7%
	3926.90.93	--- Buckles, adjusters, hooks and cord stoppers	KGM				7%
	3926.90.99	--- Other	KGM				7%

Chapter 40

Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:					
		(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;					
		(b) Thioplasts (TM); and					
		(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.					
		5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:					
		(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);					
		(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;					
		(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);					
		(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:					
		(i) emulsifiers or anti-tack agents;					
		(ii) small amounts of breakdown products of emulsifiers;					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electropositive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.					
		6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.					
		7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.					
		8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.					
		9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked. In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.					
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.					
	4001.10	- Natural rubber latex, whether or not pre-vulcanised: - - Exceeding 0.5% by volume of ammonia content:					
	4001.10.11	--- Centrifuged concentrate rubber latex	TNE				7%
	4001.10.19	--- Other	TNE				7%
		- - Not exceeding 0.5% by volume of ammonia content:					
	4001.10.21	--- Centrifuged concentrate rubber latex	TNE				7%
	4001.10.29	--- Other	TNE				7%
		- Natural rubber in other forms:					
	4001.21	-- Smoked sheets:					
	4001.21.10	--- RSS Grade 1	TNE				7%
	4001.21.20	--- RSS Grade 2	TNE				7%
	4001.21.30	--- RSS Grade 3	TNE				7%
	4001.21.40	--- RSS Grade 4	TNE				7%
	4001.21.50	--- RSS Grade 5	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4001.21.90	--- Other	TNE				7%
	4001.22	-- Technically specified natural rubber (TSNR):					
	4001.22.10	--- TSNR 10	TNE				7%
	4001.22.20	--- TSNR 20	TNE				7%
	4001.22.30	--- TSNR L	TNE				7%
	4001.22.40	--- TSNR CV	TNE				7%
	4001.22.50	--- TSNR GP	TNE				7%
	4001.22.60	--- TSNR 5	TNE				7%
	4001.22.90	--- Other	TNE				7%
	4001.29	-- Other:					
	4001.29.10	--- Air-dried sheets	TNE				7%
	4001.29.20	--- Latex crepes	TNE				7%
	4001.29.30	--- Sole crepes	TNE				7%
	4001.29.50	--- Other crepes	TNE				7%
	4001.29.60	--- Superior processing rubber	TNE				7%
	4001.29.70	--- Skim rubber	TNE				7%
	4001.29.80	--- Scrap (tree, earth or smoked) and cup lump	TNE				7%
		--- Other, in primary form:					
	4001.29.94	---- Deproteinised Natural Rubber (DPNR)	TNE				7%
	4001.29.96	---- Other	TNE				7%
	4001.29.99	--- Other	TNE				7%
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:					
	4001.30.20	-- In primary forms	TNE				7%
	4001.30.90	-- Other	TNE				7%
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.					
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):					
	4002.11.00	-- Latex	TNE				7%
	4002.19	-- Other:					
	4002.19.10	--- In primary forms or in unvulcanised, uncompounded plates, sheets or strip	TNE				7%
	4002.19.90	--- Other	TNE				7%
	4002.20	- Butadiene rubber (BR):					
	4002.20.10	-- In primary forms	TNE				7%
	4002.20.90	-- Other	TNE				7%
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):					
	4002.31	-- Isobutene-isoprene (butyl) rubber (IIR):					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4002.31.10	--- Unvulcanised, uncompounded plates, sheets or strip	TNE				7%
	4002.31.90	--- Other	TNE				7%
	4002.39	-- Other:					
	4002.39.10	--- Unvulcanised, uncompounded plates, sheets or strip	TNE				7%
	4002.39.90	--- Other	TNE				7%
		- Chloroprene (chlorobutadiene) rubber (CR):					
	4002.41.00	-- Latex	TNE				7%
	4002.49	-- Other:					
	4002.49.10	--- In primary forms	TNE				7%
	4002.49.90	--- Other	TNE				7%
		- Acrylonitrile-butadiene rubber (NBR):					
	4002.51.00	-- Latex	TNE				7%
	4002.59	-- Other:					
	4002.59.10	--- In primary forms	TNE				7%
	4002.59.90	--- Other	TNE				7%
	4002.60	- Isoprene rubber (IR):					
	4002.60.10	-- In primary forms	TNE				7%
	4002.60.90	-- Other	TNE				7%
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM):					
	4002.70.10	-- In primary forms	TNE				7%
	4002.70.90	-- Other	TNE				7%
	4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:					
	4002.80.10	-- Mixtures of natural rubber latex with synthetic rubber latex	TNE				7%
	4002.80.90	-- Other	TNE				7%
		- Other:					
	4002.91.00	-- Latex	TNE				7%
	4002.99	-- Other:					
	4002.99.30	--- Epoxidised Natural Rubber (ENR)	TNE				7%
	4002.99.40	--- Other, in primary forms or in unvulcanised, uncompounded plates, sheets or strip	TNE				7%
	4002.99.90	--- Other	TNE				7%
40.03	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	TNE				7%
40.04	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.					
	4005.10	- Compounded with carbon black or silica:					
	4005.10.10	- - Of natural gums	TNE				7%
	4005.10.90	- - Other	TNE				7%
	4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	TNE				7%
		- Other:					
	4005.91	- - Plates, sheets and strip:					
	4005.91.10	- - - Of natural gums	TNE				7%
	4005.91.90	- - - Other	TNE				7%
	4005.99	- - Other:					
	4005.99.10	- - - Latex	TNE				7%
	4005.99.20	- - - Natural rubber compounded with substances other than carbon or silica	TNE				7%
	4005.99.90	- - - Other	TNE				7%
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.					
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	TNE				7%
	4006.90	- Other:					
		- - Of natural gums:					
	4006.90.11	- - - Articles	TNE				7%
	4006.90.19	- - - Other	TNE				7%
	4006.90.90	- - Other	TNE				7%
40.07	4007.00.00	Vulcanised rubber thread and cord.	TNE				7%
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.					
		- Of cellular rubber:					
	4008.11	- - Plates, sheets and strip:					
	4008.11.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	TNE				7%
	4008.11.20	- - - Other, floor tiles and wall tiles	TNE				7%
	4008.11.90	- - - Other	TNE				7%
	4008.19.00	- - Other	TNE				7%
		- Of non-cellular rubber:					
	4008.21	- - Plates, sheets and strip:					
	4008.21.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	TNE				7%
	4008.21.20	- - - Other, floor tiles and wall tiles	TNE				7%
	4008.21.30	- - - Water stop	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4008.21.40	--- Rubber soiling sheet	TNE				7%
	4008.21.90	--- Other	TNE				7%
	4008.29.00	-- Other	TNE				7%
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).					
		- Not reinforced or otherwise combined with other materials:					
	4009.11.00	-- Without fittings	TNE				7%
	4009.12	-- With fittings:					
	4009.12.10	--- Mining slurry suction and discharge hoses	TNE				7%
	4009.12.90	--- Other	TNE				7%
		- Reinforced or otherwise combined only with metal:					
	4009.21	-- Without fittings:					
	4009.21.10	--- Mining slurry suction and discharge hoses	TNE				7%
	4009.21.90	--- Other	TNE				7%
	4009.22	-- With fittings:					
	4009.22.10	--- Mining slurry suction and discharge hoses	TNE				7%
	4009.22.90	--- Other	TNE				7%
		- Reinforced or otherwise combined only with textile materials:					
	4009.31	-- Without fittings:					
	4009.31.10	--- Mining slurry suction and discharge hoses	TNE				7%
		--- Other:					
	4009.31.91	---- Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE				7%
	4009.31.99	---- Other	TNE				7%
	4009.32	-- With fittings:					
	4009.32.10	--- Mining slurry suction and discharge hoses	TNE				7%
	4009.32.90	--- Other	TNE				7%
		- Reinforced or otherwise combined with other materials:					
	4009.41	-- Without fittings:					
	4009.41.10	--- Rubber hose of a kind used for gas stove	TNE				7%
	4009.41.90	--- Other	TNE				7%
	4009.42	-- With fittings:					
	4009.42.10	--- Mining slurry suction and discharge hoses	TNE				7%
	4009.42.20	--- Rubber hose of a kind used for gas stove	TNE				7%
	4009.42.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.					
		- Conveyor belts or belting:					
	4010.11.00	-- Reinforced only with metal	MTR				7%
	4010.12.00	-- Reinforced only with textile materials	MTR				7%
	4010.19.00	-- Other	MTR				7%
		- Transmission belts or belting:					
	4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	NMB				7%
	4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	NMB				7%
	4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	NMB				7%
	4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	NMB				7%
	4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	NMB				7%
	4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	NMB				7%
	4010.39.00	-- Other	NMB				7%
40.11		New pneumatic tyres, of rubber.					
	4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	NMB				7%
	4011.20	- Of a kind used on buses or lorries:					
		-- Of a width not exceeding 450 mm:					
	4011.20.11	--- Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding 16 inch	NMB				7%
	4011.20.12	--- Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding 16 inch	NMB				7%
	4011.20.13	--- Having a width exceeding 230 mm but not exceeding 385 mm	NMB				7%
	4011.20.19	--- Other	NMB				7%
	4011.20.90	-- Other	NMB				7%
	4011.30.00	- Of a kind used on aircraft	NMB				7%
	4011.40.00	- Of a kind used on motorcycles	NMB				7%
	4011.50.00	- Of a kind used on bicycles	NMB				7%
	4011.70.00	- Of a kind used on agricultural or forestry vehicles and machines	NMB				7%
	4011.80	- Of a kind used on construction, mining or industrial handling vehicles and machines:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Fitting a rim of a diameter not exceeding 24 inch:					
	4011.80.11	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheel-barrows or other industrial handling vehicles and machines	NMB				7%
	4011.80.19	- - - Other	NMB				7%
		- - Fitting a rim of a diameter exceeding 24 inch, of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines:					
	4011.80.31	- - - Of a kind used on machinery of heading 84.29 or 84.30	NMB				7%
	4011.80.39	- - - Other	NMB				7%
	4011.80.40	- - Fitting a rim of a diameter exceeding 24 inch, other	NMB				7%
	4011.90	- Other:					
	4011.90.10	- - Of a kind used on vehicles of Chapter 87	NMB				7%
	4011.90.20	- - Of a kind used on machinery of heading 84.29 or 84.30	NMB				7%
	4011.90.90	- - Other	NMB				7%
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.					
		- Retreaded tyres:					
	4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)	NMB				7%
	4012.12	- - Of a kind used on buses or lorries:					
	4012.12.10	- - - Of a width not exceeding 450 mm	NMB				7%
	4012.12.90	- - - Other	NMB				7%
	4012.13.00	- - Of a kind used on aircraft	NMB				7%
	4012.19	- - Other:					
	4012.19.20	- - - Of a kind used on machinery of heading 84.27	NMB				7%
	4012.19.30	- - - Of a kind used on machinery of heading 84.29 or 84.30	NMB				7%
		- - - Of a kind used on vehicles of Chapter 87:					
	4012.19.41	- - - - Of a kind used on agricultural or forestry tractors	NMB				7%
	4012.19.49	- - - - Other	NMB				7%
	4012.19.90	- - - Other	NMB				7%
	4012.20	- Used pneumatic tyres:					
	4012.20.10	- - Of a kind used on motor cars (including station wagons, racing cars)	NMB				7%
		- - Of a kind used on buses or lorries:					
	4012.20.21	- - - Of a width not exceeding 450 mm	NMB				7%
	4012.20.29	- - - Other	NMB				7%
	4012.20.30	- - Of a kind used on aircraft	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4012.20.40	-- Of a kind used on motorcycles	NMB				7%
	4012.20.50	-- Of a kind used on bicycles	NMB				7%
	4012.20.60	-- Of a kind used on machinery of heading 84.29 or 84.30	NMB				7%
		-- Of a kind used on other vehicles of Chapter 87:					
	4012.20.71	--- Of a kind used on agricultural or forestry tractors	NMB				7%
	4012.20.79	--- Other	NMB				7%
	4012.20.80	-- Of a kind used on machinery of heading 84.27	NMB				7%
		-- Other:					
	4012.20.91	--- Buffed tyres	NMB				7%
	4012.20.99	--- Other	NMB				7%
	4012.90	- Other:					
		-- Solid tyres:					
	4012.90.14	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	NMB				7%
	4012.90.17	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	NMB				7%
	4012.90.19	--- Other	NMB				7%
		-- Cushion tyres:					
	4012.90.21	--- Of a width not exceeding 450 mm	NMB				7%
	4012.90.22	--- Of a width exceeding 450 mm	NMB				7%
		-- Replaceable tyre treads:					
	4012.90.71	--- Of a width not exceeding 450 mm	NMB				7%
	4012.90.72	--- Of a width exceeding 450 mm	NMB				7%
	4012.90.80	-- Tyre flaps	NMB				7%
	4012.90.90	-- Other	NMB				7%
40.13		Inner tubes, of rubber.					
	4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:					
		-- Of a kind used on motor cars (including station wagons and racing cars):					
	4013.10.11	--- Suitable for fitting to tyres of a width not exceeding 450 mm	NMB				7%
	4013.10.19	--- Suitable for fitting to tyres of a width exceeding 450 mm	NMB				7%
		-- Of a kind used on buses or lorries:					
	4013.10.21	--- Suitable for fitting to tyres of a width not exceeding 450 mm	NMB				7%
	4013.10.29	--- Suitable for fitting to tyres of a width exceeding 450 mm	NMB				7%
	4013.20.00	- Of a kind used on bicycles	NMB				7%
	4013.90	- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Of a kind used on machinery of heading 84.29 or 84.30:					
	4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	NMB				7%
	4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	NMB				7%
	4013.90.20	- - Of a kind used on motorcycles	NMB				7%
		- - Of a kind used on other vehicles of Chapter 87:					
	4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	NMB				7%
	4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450 mm	NMB				7%
	4013.90.40	- - Of a kind used on aircraft	NMB				7%
		- - Other:					
	4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	NMB				7%
	4013.90.99	- - - Suitable for fitting to tyres of a width exceeding 450 mm	NMB				7%
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.					
	4014.10.00	- Sheath contraceptives	KGM				7%
	4014.90	- Other:					
	4014.90.10	- - Teats for feeding bottles and similar articles	KGM				7%
	4014.90.40	- - Stoppers for pharmaceutical use	KGM				7%
	4014.90.50	- - Finger stalls	KGM				7%
	4014.90.90	- - Other	KGM				7%
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.					
		- Gloves, mittens and mitts:					
		- - Of a kind used for medical, surgical, dental or veterinary purposes:					
	4015.12.10	- - - Of vulcanised natural rubber	KGM				7%
	4015.12.90	- - - Of other vulcanised rubber	KGM				7%
		- - Other:					
	4015.19.10	- - - Of vulcanised natural rubber	KGM				7%
	4015.19.90	- - - Of other vulcanised rubber	KGM				7%
	4015.90	- Other:					
	4015.90.10	- - Lead aprons	KGM				7%
	4015.90.20	- - Divers' suits (wet suits)	KGM				7%
	4015.90.90	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
40.16		Other articles of vulcanised rubber other than hard rubber.					
	4016.10	- Of cellular rubber:					
	4016.10.10	-- Padding for articles of apparel or clothing accessories	KGM				7%
	4016.10.20	-- Floor tiles and wall tiles	KGM				7%
	4016.10.90	-- Other	KGM				7%
		- Other:					
	4016.91	-- Floor coverings and mats:					
	4016.91.10	--- Mats	KGM				7%
	4016.91.20	--- Tiles	KGM				7%
	4016.91.90	--- Other	KGM				7%
	4016.92	-- Erasers:					
	4016.92.10	--- Eraser tips	KGM				7%
	4016.92.90	--- Other	KGM				7%
	4016.93	-- Gaskets, washers and other seals:					
	4016.93.10	--- Of a kind used to insulate the terminal leads of electrolytic capacitors	KGM				7%
	4016.93.20	--- Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	KGM				7%
	4016.93.90	--- Other	KGM				7%
	4016.94.00	-- Boat or dock fenders, whether or not inflatable	KGM				7%
	4016.95.00	-- Other inflatable articles	KGM				7%
	4016.99	-- Other:					
		--- Parts and accessories of a kind used for vehicles of Chapter 87:					
	4016.99.11	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping	KGM				7%
	4016.99.12	---- For vehicles of heading 87.11	KGM				7%
	4016.99.13	---- Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	KGM				7%
	4016.99.15	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	KGM				7%
	4016.99.16	---- Bicycle mudguards	KGM				7%
	4016.99.17	---- Bicycle parts	KGM				7%
	4016.99.18	---- Other bicycle accessories	KGM				7%
	4016.99.19	---- Other	KGM				7%
	4016.99.20	--- Parts and accessories of rotocutes of heading 88.04	KGM				7%
	4016.99.30	--- Rubber bands	KGM				7%
	4016.99.40	--- Wall tiles	KGM				7%
		--- Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:					
	4016.99.51	---- Rubber rollers	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4016.99.52	---- Tyre mould bladders	KGM				7%
	4016.99.53	---- Electrical insulator hoods	KGM				7%
	4016.99.54	---- Rubber grommets and rubber covers for automotive wiring harnesses	KGM				7%
	4016.99.59	---- Other	KGM				7%
	4016.99.60	--- Rail pads	KGM				7%
	4016.99.70	--- Structural bearings including bridge bearings	KGM				7%
		--- Other:					
	4016.99.91	---- Table coverings	KGM				7%
	4016.99.99	---- Other	KGM				7%
40.17		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.					
	4017.00.10	- Floor tiles and wall tiles	KGM				7%
	4017.00.20	- Other articles of hard rubber	KGM				7%
	4017.00.90	- Other	KGM				7%

SECTION VIII

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

Chapter 41

**Raw hides and skins (other than furskins
and leather)**

Notes.

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).					
		(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.					
		3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.					
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.					
	4101.20.00	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	KGM				7%
	4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	KGM				7%
	4101.90	- Other, including butts, bends and bellies:					
	4101.90.10	-- Pre-tanned	KGM				7%
	4101.90.90	-- Other	KGM				7%
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.					
	4102.10.00	- With wool on	KGM				7%
		- Without wool on:					
	4102.21.00	-- Pickled	KGM				7%
	4102.29.00	-- Other	KGM				7%
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.					
	4103.20.00	- Of reptiles	KGM				7%
	4103.30.00	- Of swine	KGM				7%
	4103.90.00	- Other	KGM				7%
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.					
		- In the wet state (including wet-blue):					
	4104.11	-- Full grains, unsplit; grain splits:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4104.11.10	- - - Of bovine, vegetable tanned	KGM				7%
	4104.11.90	- - - Other	KGM				7%
	4104.19.00	- - Other	KGM				7%
		- In the dry state (crust):					
	4104.41.00	- - Full grains, unsplit; grain splits	KGM				7%
	4104.49.00	- - Other	KGM				7%
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.					
	4105.10.00	- In the wet state (including wet-blue)	KGM				7%
	4105.30.00	- In the dry state (crust)	KGM				7%
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.					
		- Of goats or kids:					
	4106.21.00	- - In the wet state (including wet-blue)	KGM				7%
	4106.22.00	- - In the dry state (crust)	KGM				7%
		- Of swine:					
	4106.31.00	- - In the wet state (including wet-blue)	KGM				7%
	4106.32.00	- - In the dry state (crust)	KGM				7%
	4106.40.00	- Of reptiles	KGM				7%
		- Other:					
	4106.91.00	- - In the wet state (including wet-blue)	KGM				7%
	4106.92.00	- - In the dry state (crust)	KGM				7%
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.					
		- Whole hides and skins:					
	4107.11.00	- - Full grains, unsplit	KGM				7%
	4107.12.00	- - Grain splits	KGM				7%
	4107.19.00	- - Other	KGM				7%
		- Other, including sides:					
	4107.91.00	- - Full grains, unsplit	KGM				7%
	4107.92.00	- - Grain splits	KGM				7%
	4107.99.00	- - Other	KGM				7%
41.12	4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.					
	4113.10.00	- Of goats or kids	KGM				7%
	4113.20.00	- Of swine	KGM				7%
	4113.30.00	- Of reptiles	KGM				7%
	4113.90.00	- Other	KGM				7%
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.					
	4114.10.00	- Chamois (including combination chamois) leather	KGM				7%
	4114.20.00	- Patent leather and patent laminated leather; metallised leather	KGM				7%
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.					
	4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	KGM				7%
	4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	KGM				7%

Chapter 42

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

Notes.

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);					
		(h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);					
		(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);					
		(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);					
		(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or					
		(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.					
		3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:					
		(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);					
		(b) Articles of plaiting materials (heading 46.02).					
		(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.					
		4. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, <i>inter alia</i> , to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).					
42.01	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.					
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:					
	4202.11	-- With outer surface of leather or of composition leather:					
	4202.11.10	--- Suit-case or brief-case with maximum dimensions of 56 cm x 45 cm x 25 cm	NMB				7%
	4202.11.90	--- Other	NMB				7%
	4202.12	-- With outer surface of plastics or of textile materials:					
		--- School satchels:					
	4202.12.11	---- With outer surface of vulcanised fibre	NMB				7%
	4202.12.19	---- Other	NMB				7%
		--- Other:					
	4202.12.91	---- With outer surface of vulcanised fibre	NMB				7%
	4202.12.99	---- Other	NMB				7%
	4202.19	-- Other:					
	4202.19.20	--- With outer surface of paperboard	NMB				7%
	4202.19.90	--- Other	NMB				7%
		- Handbags, whether or not with shoulder strap, including those without handle:					
	4202.21.00	-- With outer surface of leather or of composition leather	NMB				7%
	4202.22	-- With outer surface of sheeting of plastics or of textile materials:					
	4202.22.10	--- With outer surface of sheeting of plastics	NMB				7%
	4202.22.20	--- With outer surface of textile materials	NMB				7%
	4202.29.00	-- Other	NMB				7%
		- Articles of a kind normally carried in the pocket or in the handbag:					
	4202.31.00	-- With outer surface of leather or of composition leather	NMB				7%
	4202.32.00	-- With outer surface of sheeting of plastics or of textile materials	NMB				7%
	4202.39.00	-- Other	NMB				7%
		- Other:					
	4202.91	-- With outer surface of leather or of composition leather:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Sports bags:					
	4202.91.11	---- Bowling bags	NMB				7%
	4202.91.19	---- Other	NMB				7%
	4202.91.90	--- Other	NMB				7%
	4202.92	-- With outer surface of sheeting of plastics or of textile materials:					
	4202.92.10	--- Toiletry bags, of sheeting of plastics	NMB				7%
	4202.92.20	--- Bowling bags	NMB				7%
	4202.92.90	--- Other	NMB				7%
	4202.99	-- Other:					
	4202.99.10	--- With outer surface of vulcanised fibre or paperboard	NMB				7%
	4202.99.90	--- Other	NMB				7%
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.					
	4203.10.00	- Articles of apparel	TEN				7%
		- Gloves, mittens and mitts:					
	4203.21	-- Specially designed for use in sports:					
	4203.21.10	--- Baseball and softball gloves	TEN				7%
	4203.21.90	--- Other	TEN				7%
	4203.29	-- Other:					
	4203.29.10	--- Protective work gloves	TEN				7%
	4203.29.90	--- Other	TEN				7%
	4203.30.00	- Belts and bandoliers	TEN				7%
	4203.40.00	- Other clothing accessories	TEN				7%
42.05		Other articles of leather or of composition leather.					
	4205.00.10	- Boot laces; mats	TEN				7%
	4205.00.20	- Industrial safety belts and harnesses	TEN				7%
	4205.00.30	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	TEN				7%
	4205.00.40	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	TEN				7%
	4205.00.90	- Other	TEN				7%
42.06	4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

43.01

Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.

4301.10.00	- Of mink, whole, with or without head, tail or paws	KGM				7%
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	KGM				7%
4301.60.00	- Of fox, whole, with or without head, tail or paws	KGM				7%
4301.80.00	- Other furskins, whole, with or without head, tail or paws	KGM				7%
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.					
		- Whole skins, with or without head, tail or paws, not assembled:					
	4302.11.00	- - Of mink	KGM				7%
	4302.19.00	- - Other	KGM				7%
	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	KGM				7%
	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	KGM				7%
43.03		Articles of apparel, clothing accessories and other articles of furskin.					
	4303.10.00	- Articles of apparel and clothing accessories	KGM				7%
	4303.90	- Other:					
	4303.90.20	- - Articles for industrial uses	KGM				7%
	4303.90.90	- - Other	KGM				7%
43.04		Artificial fur and articles thereof.					
	4304.00.10	- Artificial fur	KGM				7%
	4304.00.20	- Articles for industrial uses	KGM				7%
		- Other:					
	4304.00.91	- - Sports bags	KGM				7%
	4304.00.99	- - Other	KGM				7%

SECTION IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);					
		(d) Activated charcoal (heading 38.02);					
		(e) Articles of heading 42.02;					
		(f) Goods of Chapter 46;					
		(g) Footwear or parts thereof of Chapter 64;					
		(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);					
		(ij) Goods of heading 68.08;					
		(k) Imitation jewellery of heading 71.17;					
		(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);					
		(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);					
		(n) Parts of firearms (heading 93.05);					
		(o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);					
		(p) Articles of Chapter 95 (for example, toys, games, sports requisites);					
		(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or					
		(r) Articles of Chapter 97 (for example, works of art).					
		2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.					
		3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.					
		4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.					
		5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.					
		Subheading Notes.					
		1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.					
		2. For the purposes of subheading 4401.32, the expression "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.					
		3. For the purposes of subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.					
		4. For the purposes of subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.					
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.					
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:					
	4401.11.00	-- Coniferous	TNE				7%
	4401.12.00	-- Non-coniferous	TNE				7%
		- Wood in chips or particles:					
	4401.21.00	-- Coniferous	TNE				7%
	4401.22.00	-- Non-coniferous	TNE				7%
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:					
	4401.31.00	-- Wood pellets	TNE				7%
	4401.32.00	-- Wood briquettes	TNE				7%
	4401.39.00	-- Other	TNE				7%
		- Sawdust and wood waste and scrap, not agglomerated:					
	4401.41.00	-- Sawdust	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4401.49.00	-- Other	TNE				7%
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.					
	4402.10.00	- Of bamboo	TNE				7%
	4402.20	- Of shell or nut:					
	4402.20.10	-- Of coconut shell	TNE				7%
	4402.20.90	-- Other	TNE				7%
	4402.90.00	- Other	TNE				7%
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.					
		- Treated with paint, stains, creosote or other preservatives:					
	4403.11	-- Coniferous:					
	4403.11.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.11.90	--- Other	MTQ				7%
	4403.12	-- Non-coniferous:					
	4403.12.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.12.90	--- Other	MTQ				7%
		- Other, coniferous:					
	4403.21	-- Of pine (<i>Pinus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more:					
	4403.21.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.21.90	--- Other	MTQ				7%
	4403.22	-- Of pine (<i>Pinus spp.</i>), other:					
	4403.22.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.22.90	--- Other	MTQ				7%
	4403.23	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more:					
	4403.23.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.23.90	--- Other	MTQ				7%
	4403.24	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other:					
	4403.24.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.24.90	--- Other	MTQ				7%
	4403.25	-- Other, of which the smallest cross-sectional dimension is 15 cm or more:					
	4403.25.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.25.90	--- Other	MTQ				7%
	4403.26	-- Other:					
	4403.26.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.26.90	--- Other	MTQ				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other, of tropical wood:					
	4403.41	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:					
	4403.41.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.41.90	--- Other	MTQ				7%
	4403.42	-- Teak:					
	4403.42.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.42.90	--- Other	MTQ				7%
	4403.49	-- Other:					
	4403.49.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.49.90	--- Other	MTQ				7%
		- Other:					
	4403.91	-- Of oak (<i>Quercus spp.</i>):					
	4403.91.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.91.90	--- Other	MTQ				7%
	4403.93	-- Of beech (<i>Fagus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more:					
	4403.93.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.93.90	--- Other	MTQ				7%
	4403.94	-- Of beech (<i>Fagus spp.</i>), other:					
	4403.94.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.94.90	--- Other	MTQ				7%
	4403.95	-- Of birch (<i>Betula spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more:					
	4403.95.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.95.90	--- Other	MTQ				7%
	4403.96	-- Of birch (<i>Betula spp.</i>), other:					
	4403.96.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.96.90	--- Other	MTQ				7%
	4403.97	-- Of poplar and aspen (<i>Populus spp.</i>):					
	4403.97.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.97.90	--- Other	MTQ				7%
	4403.98	-- Of eucalyptus (<i>Eucalyptus spp.</i>):					
	4403.98.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.98.90	--- Other	MTQ				7%
	4403.99	-- Other:					
	4403.99.10	--- Baulks, sawlogs and veneer logs	MTQ				7%
	4403.99.90	--- Other	MTQ				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.					
	4404.10.00	- Coniferous	KGM				7%
	4404.20	- Non-coniferous:					
	4404.20.10	- - Chipwood	KGM				7%
	4404.20.90	- - Other	KGM				7%
44.05		Wood wool; wood flour.					
	4405.00.10	- Wood wool	KGM				7%
	4405.00.20	- Wood flour	KGM				7%
44.06		Railway or tramway sleepers (cross-ties) of wood.					
		- Not impregnated:					
	4406.11.00	- - Coniferous	MTQ				7%
	4406.12.00	- - Non-coniferous	MTQ				7%
		- Other:					
	4406.91.00	- - Coniferous	MTQ				7%
	4406.92.00	- - Non-coniferous	MTQ				7%
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.					
		- Coniferous:					
	4407.11	- - Of pine (<i>Pinus spp.</i>):					
	4407.11.10	- - - Sawn lengthwise, not further worked	MTQ				7%
	4407.11.90	- - - Other	MTQ				7%
	4407.12.00	- - Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>)	MTQ				7%
	4407.13.00	- - Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>))	MTQ				7%
	4407.14.00	- - Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>))	MTQ				7%
	4407.19	- - Other:					
	4407.19.10	- - - Sawn lengthwise, not further worked	MTQ				7%
	4407.19.90	- - - Other	MTQ				7%
		- Of tropical wood:					
	4407.21	- - Mahogany (<i>Swietenia spp.</i>):					
	4407.21.10	- - - Planed, sanded or end-jointed	MTQ				7%
	4407.21.90	- - - Other	MTQ				7%
	4407.22	- - Virola, Imbuia and Balsa:					
	4407.22.10	- - - Planed, sanded or end-jointed	MTQ				7%
	4407.22.90	- - - Other	MTQ				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4407.23	-- Teak:					
	4407.23.10	--- Sawn lengthwise, not further worked	MTQ				7%
	4407.23.20	--- Planed, sanded or end-jointed	MTQ				7%
	4407.23.90	--- Other	MTQ				7%
	4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:					
		--- Dark Red Meranti or Light Red Meranti:					
	4407.25.12	---- Sawn lengthwise, not further worked	MTQ				7%
	4407.25.13	---- Planed, sanded or end-jointed	MTQ				7%
	4407.25.19	---- Other	MTQ				7%
		--- Meranti Bakau:					
	4407.25.21	---- Planed, sanded or end-jointed	MTQ				7%
	4407.25.29	---- Other	MTQ				7%
	4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:					
	4407.26.20	--- Sawn lengthwise, not further worked	MTQ				7%
	4407.26.30	--- Planed, sanded or end-jointed	MTQ				7%
	4407.26.90	--- Other	MTQ				7%
	4407.27	-- Sapelli:					
	4407.27.20	--- Sawn lengthwise, not further worked	MTQ				7%
	4407.27.30	--- Planed, sanded or end-jointed	MTQ				7%
	4407.27.90	--- Other	MTQ				7%
	4407.28	-- Iroko:					
	4407.28.10	--- Planed, sanded or end-jointed	MTQ				7%
	4407.28.90	--- Other	MTQ				7%
	4407.29	-- Other:					
		--- Jelutong (<i>Dyera spp.</i>):					
	4407.29.12	---- Sawn lengthwise, not further worked	MTQ				7%
	4407.29.13	---- Planed, sanded or end-jointed	MTQ				7%
	4407.29.19	---- Other	MTQ				7%
		--- Kapur (<i>Dryobalanops spp.</i>):					
	4407.29.22	---- Sawn lengthwise, not further worked	MTQ				7%
	4407.29.23	---- Planed, sanded or end-jointed	MTQ				7%
	4407.29.29	---- Other	MTQ				7%
		--- Kempas (<i>Koompassia spp.</i>):					
	4407.29.32	---- Sawn lengthwise, not further worked	MTQ				7%
	4407.29.33	---- Planed, sanded or end-jointed	MTQ				7%
	4407.29.39	---- Other	MTQ				7%
		--- Keruing (<i>Dipterocarpus spp.</i>):					
	4407.29.42	---- Sawn lengthwise, not further worked	MTQ				7%
	4407.29.43	---- Planed, sanded or end-jointed	MTQ				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4407.29.49	---- Other	MTQ				7%
		--- Ramin (<i>Gonystylus spp.</i>):					
	4407.29.51	---- Planed, sanded or end-jointed	MTQ				7%
	4407.29.59	---- Other	MTQ				7%
		--- Balau (<i>Shorea spp.</i>):					
	4407.29.72	---- Sawn lengthwise, not further worked	MTQ				7%
	4407.29.73	---- Planed, sanded or end-jointed	MTQ				7%
	4407.29.79	---- Other	MTQ				7%
		--- Mengkulang (<i>Heritiera spp.</i>):					
	4407.29.82	---- Sawn lengthwise, not further worked	MTQ				7%
	4407.29.83	---- Planed, sanded or end-jointed	MTQ				7%
	4407.29.89	---- Other	MTQ				7%
		--- Other:					
	4407.29.91	---- Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), planed, sanded or end-jointed	MTQ				7%
	4407.29.92	---- Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), other	MTQ				7%
	4407.29.94	---- Albizia (<i>Paraserianthes falcataria</i>), planed, sanded or end-jointed	MTQ				7%
	4407.29.95	---- Albizia (<i>Paraserianthes falcataria</i>), other	MTQ				7%
	4407.29.96	---- Rubber (<i>Hevea Brasiliensis</i>), planed, sanded or end-jointed	MTQ				7%
	4407.29.97	---- Rubber (<i>Hevea Brasiliensis</i>), other	MTQ				7%
	4407.29.98	---- Other, planed, sanded or end-jointed	MTQ				7%
	4407.29.99	---- Other	MTQ				7%
		- Other:					
	4407.91	-- Of oak (<i>Quercus spp.</i>):					
	4407.91.20	--- Sawn lengthwise, not further worked	MTQ				7%
	4407.91.30	--- Planed, sanded or end-jointed	MTQ				7%
	4407.91.90	--- Other	MTQ				7%
	4407.92	-- Of beech (<i>Fagus spp.</i>):					
	4407.92.10	--- Planed, sanded or end-jointed	MTQ				7%
	4407.92.90	--- Other	MTQ				7%
	4407.93	-- Of maple (<i>Acer spp.</i>):					
	4407.93.10	--- Planed, sanded or end-jointed	MTQ				7%
	4407.93.90	--- Other	MTQ				7%
	4407.94	-- Of cherry (<i>Prunus spp.</i>):					
	4407.94.10	--- Planed, sanded or end-jointed	MTQ				7%
	4407.94.90	--- Other	MTQ				7%
	4407.95	-- Of ash (<i>Fraxinus spp.</i>):					
	4407.95.10	--- Planed, sanded or end-jointed	MTQ				7%
	4407.95.90	--- Other	MTQ				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4407.96	- - Of birch (<i>Betula spp.</i>):					
	4407.96.10	- - - Planed, sanded or end-jointed	MTQ				7%
	4407.96.90	- - - Other	MTQ				7%
	4407.97	- - Of poplar and aspen (<i>Populus spp.</i>):					
	4407.97.10	- - - Planed, sanded or end-jointed	MTQ				7%
	4407.97.90	- - - Other	MTQ				7%
	4407.99	- - Other:					
	4407.99.10	- - - Planed, sanded or end-jointed	MTQ				7%
	4407.99.90	- - - Other	MTQ				7%
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.					
	4408.10	- Coniferous:					
	4408.10.10	- - Cedar wood pencil slats; Radiata pinewood of a kind used for blockboard manufacture	MTQ				7%
	4408.10.30	- - Face veneer sheets	MTQ				7%
	4408.10.90	- - Other	MTQ				7%
		- Of tropical wood:					
	4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	MTQ				7%
	4408.39	- - Other:					
	4408.39.10	- - - Jelutong wood pencil slats	MTQ				7%
	4408.39.20	- - - Face veneer sheets	MTQ				7%
	4408.39.90	- - - Other	MTQ				7%
	4408.90	- Other:					
	4408.90.10	- - Face veneer sheets	MTQ				7%
	4408.90.90	- - Other	MTQ				7%
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.					
	4409.10.00	- Coniferous	KGM				7%
		- Non-coniferous:					
	4409.21.00	- - Of bamboo	KGM				7%
	4409.22.00	- - Of tropical wood	KGM				7%
	4409.29.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.					
		- Of wood:					
	4410.11.00	- - Particle board	MTQ				7%
	4410.12.00	- - Oriented strand board (OSB)	MTQ				7%
	4410.19.00	- - Other	MTQ				7%
	4410.90.00	- Other	MTQ				7%
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.					
		- Medium density fibreboard (MDF):					
	4411.12.00	- - Of a thickness not exceeding 5 mm	MTK				7%
	4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	MTK				7%
	4411.14.00	- - Of a thickness exceeding 9 mm	MTK				7%
		- Other:					
	4411.92.00	- - Of a density exceeding 0.8 g/cm ³	MTK				7%
	4411.93.00	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	MTK				7%
	4411.94.00	- - Of a density not exceeding 0.5 g/cm ³	MTK				7%
44.12		Plywood, veneered panels and similar laminated wood.					
	4412.10.00	- Of bamboo	MTQ				7%
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:					
	4412.31.00	- - With at least one outer ply of tropical wood	MTQ				7%
	4412.33.00	- - Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>)	MTQ				7%
	4412.34.00	- - Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	MTQ				7%
	4412.39.00	- - Other, with both outer plies of coniferous wood	MTQ				7%
		- Laminated veneered lumber (LVL):					
	4412.41	- - With at least one outer ply of tropical wood:					
	4412.41.10	- - - With at least one outer ply of teak	MTQ				7%
	4412.41.90	- - - Other	MTQ				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4412.42.00	- - Other, with at least one outer ply of non-coniferous wood	MTQ				7%
	4412.49.00	- - Other, with both outer plies of coniferous wood	MTQ				7%
		- Blockboard, laminboard and battenboard:					
	4412.51.00	- - With at least one outer ply of tropical wood	MTQ				7%
	4412.52.00	- - Other, with at least one outer ply of non-coniferous wood	MTQ				7%
	4412.59.00	- - Other, with both outer plies of coniferous wood	MTQ				7%
		- Other:					
	4412.91	- - With at least one outer ply of tropical wood:					
	4412.91.10	- - - With at least one outer ply of teak	MTQ				7%
	4412.91.90	- - - Other	MTQ				7%
	4412.92.00	- - Other, with at least one outer ply of non-coniferous wood	MTQ				7%
	4412.99.00	- - Other, with both outer plies of coniferous wood	MTQ				7%
44.13	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	KGM				7%
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.					
	4414.10.00	- Of tropical wood	KGM				7%
	4414.90.00	- Other	KGM				7%
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.					
	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	NMB				7%
	4415.20.00	- Pallets, box pallets and other load boards; pallet collars	NMB				7%
44.16		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.					
	4416.00.10	- Staves	KGM				7%
	4416.00.90	- Other	KGM				7%
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.					
	4417.00.10	- Boot or shoe lasts	KGM				7%
	4417.00.90	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.					
		- Windows, French-windows and their frames:					
	4418.11.00	-- Of tropical wood	KGM				7%
	4418.19.00	-- Other	KGM				7%
		- Doors and their frames and thresholds:					
	4418.21.00	-- Of tropical wood	KGM				7%
	4418.29.00	-- Other	KGM				7%
	4418.30.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	KGM				7%
	4418.40.00	- Shuttering for concrete constructional work	KGM				7%
	4418.50.00	- Shingles and shakes	KGM				7%
		- Assembled flooring panels:					
	4418.73	-- Of bamboo or with at least the top layer (wear layer) of bamboo:					
	4418.73.10	--- For mosaic floors	KGM				7%
	4418.73.20	--- Other, of multilayer of bamboo	KGM				7%
	4418.73.90	--- Other	KGM				7%
	4418.74.00	-- Other, for mosaic floors	KGM				7%
	4418.75.00	-- Other, multilayer	KGM				7%
	4418.79.00	-- Other	KGM				7%
		- Engineered structural timber products:					
	4418.81	-- Glue-laminated timber (glulam):					
	4418.81.10	--- In block shape	KGM				7%
	4418.81.90	--- Other	KGM				7%
	4418.82.00	-- Cross-laminated timber (CLT or X-lam)	KGM				7%
	4418.83.00	-- I beams	KGM				7%
	4418.89.00	-- Other	KGM				7%
		- Other:					
	4418.91.00	-- Of bamboo	KGM				7%
	4418.92.00	-- Cellular wood panels	KGM				7%
	4418.99.00	-- Other	KGM				7%
44.19		Tableware and kitchenware, of wood.					
		- Of bamboo:					
	4419.11.00	-- Bread boards, chopping boards and similar boards	KGM				7%
	4419.12.00	-- Chopsticks	KGM				7%
	4419.19.00	-- Other	KGM				7%
	4419.20.00	- Of tropical wood	KGM				7%
	4419.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.					
		- Statuettes and other ornaments:					
	4420.11.00	- - Of tropical wood	KGM				7%
	4420.19.00	- - Other	KGM				7%
	4420.90	- Other:					
	4420.90.10	- - Wooden articles of furniture not falling in Chapter 94	KGM				7%
	4420.90.20	- - Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person	KGM				7%
	4420.90.90	- - Other	KGM				7%
44.21		Other articles of wood.					
	4421.10.00	- Clothes hangers	KGM				7%
	4421.20.00	- Coffins	KGM				7%
		- Other:					
	4421.91	- - Of bamboo:					
	4421.91.10	- - - Spools, cops and bobbins, sewing thread reels and the like	KGM				7%
	4421.91.20	- - - Match splints	KGM				7%
	4421.91.30	- - - Candy-sticks, ice-cream sticks and ice-cream spoons	KGM				7%
	4421.91.40	- - - Fans and handscreens, frames and handles therefor, and parts thereof	KGM				7%
	4421.91.50	- - - Prayer beads	KGM				7%
	4421.91.60	- - - Toothpicks	KGM				7%
	4421.91.70	- - - Sticks of a kind used for making joss sticks	KGM				7%
	4421.91.90	- - - Other	KGM				7%
	4421.99	- - Other:					
	4421.99.10	- - - Spools, cops and bobbins, sewing thread reels and the like	KGM				7%
	4421.99.20	- - - Match splints	KGM				7%
	4421.99.30	- - - Wooden pegs or pins for footwear	KGM				7%
	4421.99.40	- - - Candy-sticks, ice-cream sticks and ice-cream spoons	KGM				7%
	4421.99.70	- - - Fans and handscreens, frames and handles therefor, and parts thereof	KGM				7%
	4421.99.80	- - - Toothpicks	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	4421.99.93	---- Prayer beads	KGM				7%
	4421.99.94	---- Other beads	KGM				7%
	4421.99.95	---- Sticks of a kind used for making joss sticks	KGM				7%
	4421.99.96	---- Barecore	KGM				7%
	4421.99.99	---- Other	KGM				7%
Chapter 45							
Cork and articles of cork							
Note.							
1. This Chapter does not cover:							
(a) Footwear or parts of footwear of Chapter 64;							
(b) Headgear or parts of headgear of Chapter 65; or							
(c) Articles of Chapter 95 (for example, toys, games, sports requisites).							
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.					
	4501.10.00	- Natural cork, raw or simply prepared	KGM				7%
	4501.90.00	- Other	KGM				7%
45.02	4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	KGM				7%
45.03		Articles of natural cork.					
	4503.10.00	- Corks and stoppers	KGM				7%
	4503.90.00	- Other	KGM				7%
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.					
	4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	KGM				7%
	4504.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 46

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

Notes.

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).
3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

46.01

Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).

- Mats, matting and screens of vegetable materials:

4601.21.00	-- Of bamboo	KGM	7%
4601.22.00	-- Of rattan	KGM	7%
4601.29.00	-- Other	KGM	7%
	- Other:		
4601.92	-- Of bamboo:		
4601.92.10	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	KGM	7%
4601.92.20	--- Fans and handscreens, frames and handles therefor, and parts thereof	KGM	7%
4601.92.90	--- Other	KGM	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4601.93	-- Of rattan:					
	4601.93.10	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	KGM				7%
	4601.93.20	--- Fans and handscreens, frames and handles therefor, and parts thereof	KGM				7%
	4601.93.90	--- Other	KGM				7%
	4601.94	-- Of other vegetable materials:					
	4601.94.10	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	KGM				7%
	4601.94.20	--- Fans and handscreens, frames and handles therefor, and parts thereof	KGM				7%
	4601.94.90	--- Other	KGM				7%
	4601.99	-- Other:					
	4601.99.10	--- Mats and matting	KGM				7%
	4601.99.20	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	KGM				7%
	4601.99.30	--- Fans and handscreens, frames and handles therefor, and parts thereof	KGM				7%
	4601.99.90	--- Other	KGM				7%
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.					
		- Of vegetable materials:					
	4602.11	-- Of bamboo:					
	4602.11.10	--- Travelling bags and suitcases	KGM				7%
	4602.11.20	--- Envelopes for bottles	KGM				7%
	4602.11.90	--- Other	KGM				7%
	4602.12	-- Of rattan:					
	4602.12.10	--- Travelling bags and suitcases	KGM				7%
	4602.12.20	--- Envelopes for bottles	KGM				7%
	4602.12.90	--- Other	KGM				7%
	4602.19	-- Other:					
	4602.19.10	--- Travelling bags and suitcases	KGM				7%
	4602.19.20	--- Envelopes for bottles	KGM				7%
	4602.19.90	--- Other	KGM				7%
	4602.90	- Other:					
	4602.90.10	-- Travelling bags and suitcases	KGM				7%
	4602.90.20	-- Envelopes for bottles	KGM				7%
	4602.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SECTION X							
PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF							
Chapter 47							
Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard							
Note.							
1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.							
47.01	4701.00.00	Mechanical wood pulp.	TNE				7%
47.02		Chemical wood pulp, dissolving grades.					
	4702.00.10	- Coniferous	TNE				7%
	4702.00.20	- Non-coniferous	TNE				7%
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.					
		- Unbleached:					
	4703.11.00	-- Coniferous	TNE				7%
	4703.19.00	-- Non-coniferous	TNE				7%
		- Semi-bleached or bleached:					
	4703.21.00	-- Coniferous	TNE				7%
	4703.29.00	-- Non-coniferous	TNE				7%
47.04		Chemical wood pulp, sulphite, other than dissolving grades.					
		- Unbleached:					
	4704.11.00	-- Coniferous	TNE				7%
	4704.19.00	-- Non-coniferous	TNE				7%
		- Semi-bleached or bleached:					
	4704.21.00	-- Coniferous	TNE				7%
	4704.29.00	-- Non-coniferous	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
47.05	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	TNE				7%
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.					
	4706.10.00	- Cotton linters pulp	TNE				7%
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	TNE				7%
	4706.30.00	- Other, of bamboo	TNE				7%
		- Other:					
	4706.91.00	- - Mechanical	TNE				7%
	4706.92.00	- - Chemical	TNE				7%
	4706.93	- - Obtained by a combination of mechanical and chemical processes:					
	4706.93.10	- - - Abaca pulp	TNE				7%
	4706.93.90	- - - Other	TNE				7%
47.07		Recovered (waste and scrap) paper or paperboard.					
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	TNE				7%
	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	TNE				7%
	4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	TNE				7%
	4707.90.00	- Other, including unsorted waste and scrap	TNE				7%

Chapter 48

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

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);					
		(h) Articles of heading 42.02 (for example, travel goods);					
		(ij) Articles of Chapter 46 (manufactures of plaiting material);					
		(k) Paper yarn or textile articles of paper yarn (Section XI);					
		(l) Articles of Chapter 64 or Chapter 65;					
		(m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);					
		(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);					
		(o) Articles of heading 92.09;					
		(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or					
		(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).					
		3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.					
		4. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m ² and not more than 65 g/m ² , and applies only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.					
		5. For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(A) For paper or paperboard weighing not more than 150 g/m ² :					
		(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and					
		1. weighing not more than 80 g/m ² , or					
		2. coloured throughout the mass; or					
		(b) containing more than 8% ash, and					
		1. weighing not more than 80 g/m ² , or					
		2. coloured throughout the mass; or					
		(c) containing more than 3% ash and having a brightness of 60% or more; or					
		(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa·m ² /g; or					
		(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa·m ² /g.					
		(B) For paper or paperboard weighing more than 150 g/m ² :					
		(a) coloured throughout the mass; or					
		(b) having a brightness of 60% or more, and					
		1. a caliper of 225 micrometres (microns) or less, or					
		2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or					
		(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.					
		Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.					
		6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.					
		7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		8. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:					
		(a) in strips or rolls of a width exceeding 36 cm; or					
		(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.					
		9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:					
		(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:					
		(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;					
		(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;					
		(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or					
		(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;					
		(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;					
		(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.					
		Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.					
		10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.					
		11. Heading 48.23 applies, <i>inter alia</i> , to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.					
		12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Subheading Notes.

1. For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
- 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.
 - 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	1230	2,635	3.7	10.6
115	1425	3,060	4.4	12.3

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m ² at 50% relative humidity, at 23 °C.					
		4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m ² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m ² at 50% relative humidity, at 23 °C.					
		5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m ² /g.					
		6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa·m ² /g.					
		7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m ² , with a coating weight not exceeding 15 g/m ² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.					
48.01		Newsprint, in rolls or sheets.					
		- Weighing not more than 55 g/m ² :					
	4801.00.11	-- In rolls, of a width exceeding 28 cm but not exceeding 36 cm	TNE				7%
	4801.00.12	-- In rolls, other	TNE				7%
	4801.00.13	-- In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	TNE				7%
	4801.00.14	-- In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	TNE				7%
		- Weighing more than 55 g/m ² :					
	4801.00.21	-- In rolls, of a width exceeding 28 cm but not exceeding 36 cm	TNE				7%
	4801.00.22	-- In rolls, other	TNE				7%
	4801.00.23	-- In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4801.00.24	- - In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	TNE				7%
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.					
	4802.10.00	- Hand-made paper and paperboard	TNE				7%
	4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:					
	4802.20.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.20.90	- - Other	TNE				7%
	4802.40	- Wallpaper base:					
	4802.40.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.40.90	- - Other	TNE				7%
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:					
	4802.54	- - Weighing less than 40 g/m ² :					
		- - - Carbonising base paper, weighing less than 20 g/m ² :					
	4802.54.11	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.54.19	- - - - Other	TNE				7%
		- - - Other carbonising base paper:					
	4802.54.21	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.54.29	- - - - Other	TNE				7%
	4802.54.30	- - - Base paper of a kind used to manufacture aluminium coated paper	TNE				7%
	4802.54.40	- - - Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.54.50	- - - Multi-ply paper and paperboard	TNE				7%
	4802.54.90	- - - Other	TNE				7%
	4802.55	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:					
		- - - Fancy paper and paperboard:					
	4802.55.21	- - - - Of a width not exceeding 15 cm	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4802.55.29	---- Other	TNE				7%
	4802.55.40	--- Base paper of a kind used to manufacture aluminium coated paper	TNE				7%
	4802.55.50	--- Base paper of a kind used to manufacture release paper	TNE				7%
		--- Of a kind used for writing, printing and other graphic purposes:					
	4802.55.61	---- Of a width not exceeding 15 cm	TNE				7%
	4802.55.69	---- Other	TNE				7%
	4802.55.70	--- Multi-ply paper	TNE				7%
	4802.55.90	--- Other	TNE				7%
	4802.56	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
		--- Fancy paper and paperboard:					
	4802.56.21	---- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.56.29	---- Other	TNE				7%
		--- Of a kind used for writing, printing and other graphic purposes:					
	4802.56.41	---- Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state	TNE				7%
	4802.56.49	---- Other	TNE				7%
	4802.56.50	--- Multi-ply paper	TNE				7%
	4802.56.90	--- Other	TNE				7%
	4802.57	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ² :					
		--- Of a kind used for writing, printing and other graphic purposes:					
	4802.57.21	---- With no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.57.29	---- Other	TNE				7%
	4802.57.30	--- Multi-ply paper	TNE				7%
	4802.57.90	--- Other	TNE				7%
	4802.58	-- Weighing more than 150 g/m ² :					
		--- Fancy paper and paperboard:					
	4802.58.21	---- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	TNE				7%
	4802.58.29	---- Other	TNE				7%
		--- Of a kind used for writing, printing and other graphic purposes:					
	4802.58.31	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.58.39	---- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	4802.58.91	---- Weighing more than 150 g/m ² but less than 225 g/m ²	TNE				7%
	4802.58.99	---- Other	TNE				7%
		- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:					
	4802.61	-- In rolls:					
		--- Fancy paper and paperboard:					
	4802.61.31	---- Of a width not more than 15 cm	TNE				7%
	4802.61.39	---- Other	TNE				7%
		--- Base paper of a kind used to manufacture aluminium coated paper:					
	4802.61.41	---- Weighing more than 150 g/m ² but less than 225 g/m ²	TNE				7%
	4802.61.49	---- Other	TNE				7%
		--- Of a kind used for writing, printing and other graphic purposes:					
	4802.61.51	---- Of a width not exceeding 15 cm	TNE				7%
	4802.61.59	---- Other	TNE				7%
	4802.61.60	--- Multi-ply paper	TNE				7%
		--- Other:					
	4802.61.91	---- Weighing more than 150 g/m ² but less than 225 g/m ²	TNE				7%
	4802.61.99	---- Other	TNE				7%
	4802.62	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
		--- Fancy paper and paperboard, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state:					
	4802.62.11	---- Weighing more than 150 g/m ² but less than 225 g/m ²	TNE				7%
	4802.62.19	---- Other	TNE				7%
		--- Other fancy paper and paperboard:					
	4802.62.21	---- Weighing more than 150 g/m ² but less than 225 g/m ²	TNE				7%
	4802.62.29	---- Other	TNE				7%
		--- Of a kind used for writing, printing and other graphic purposes:					
	4802.62.31	---- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.62.39	---- Other	TNE				7%
		--- Other:					
	4802.62.91	---- Weighing more than 150 g/m ² but less than 225 g/m ²	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4802.62.99	---- Other	TNE				7%
	4802.69	-- Other:					
		--- Of a kind used for writing, printing and other graphic purposes:					
	4802.69.11	---- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4802.69.19	---- Other	TNE				7%
		--- Other:					
	4802.69.91	---- Weighing more than 150 g/m ² but less than 225 g/m ²	TNE				7%
	4802.69.99	---- Other	TNE				7%
48.03		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.					
	4803.00.30	- Cellulose wadding or webs of cellulose fibres	TNE				7%
	4803.00.90	- Other	TNE				7%
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.					
		- Kraftliner:					
	4804.11.00	-- Unbleached	TNE				7%
	4804.19.00	-- Other	TNE				7%
		- Sack kraft paper:					
	4804.21	-- Unbleached:					
	4804.21.10	--- Of a kind used for making cement bags	TNE				7%
	4804.21.90	--- Other	TNE				7%
		-- Other:					
	4804.29.10	--- Of a kind used for making cement bags	TNE				7%
	4804.29.90	--- Other	TNE				7%
		- Other kraft paper and paperboard weighing 150 g/m ² or less:					
	4804.31	-- Unbleached:					
	4804.31.10	--- Electrical grade insulating kraft paper	TNE				7%
	4804.31.30	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	TNE				7%
	4804.31.40	--- Sandpaper base paper	TNE				7%
	4804.31.50	--- Of a kind used for making cement bags	TNE				7%
	4804.31.90	--- Other	TNE				7%
	4804.39	-- Other:					
	4804.39.10	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4804.39.20	--- Paper and paperboard of a kind used for making food packaging	TNE				7%
	4804.39.90	--- Other	TNE				7%
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :					
	4804.41	-- Unbleached:					
	4804.41.10	--- Electrical grade insulating kraft paper	TNE				7%
	4804.41.90	--- Other	TNE				7%
	4804.42	-- 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:					
	4804.42.10	--- Paper and paperboard of a kind used for making food packaging	TNE				7%
	4804.42.90	--- Other	TNE				7%
	4804.49	-- Other:					
	4804.49.10	--- Paper and paperboard of a kind used for making food packaging	TNE				7%
	4804.49.90	--- Other	TNE				7%
		- Other kraft paper and paperboard weighing 225 g/m ² or more:					
	4804.51	-- Unbleached:					
	4804.51.10	--- Electrical grade insulating kraft paper	TNE				7%
	4804.51.20	--- Pressboard weighing 600 g/m ² or more	TNE				7%
	4804.51.30	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	TNE				7%
	4804.51.90	--- Other	TNE				7%
	4804.52	-- 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:					
	4804.52.10	--- Paper and paperboard of a kind used for making food packaging	TNE				7%
	4804.52.90	--- Other	TNE				7%
	4804.59	-- Other:					
	4804.59.10	--- Paper and paperboard of a kind used for making food packaging	TNE				7%
	4804.59.90	--- Other	TNE				7%
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.					
		- Fluting paper:					
	4805.11.00	-- Semi-chemical fluting paper	TNE				7%
	4805.12.00	-- Straw fluting paper	TNE				7%
	4805.19	-- Other:					
	4805.19.10	--- Weighing more than 150 g/m ² but less than 225 g/m ²	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4805.19.90	--- Other	TNE				7%
		- Testliner (recycled liner board):					
	4805.24.00	-- Weighing 150 g/m ² or less	TNE				7%
	4805.25	-- Weighing more than 150 g/m ² :					
	4805.25.10	--- Weighing less than 225 g/m ²	TNE				7%
	4805.25.90	--- Other	TNE				7%
	4805.30	- Sulphite wrapping paper:					
	4805.30.10	-- Coloured paper of a kind used for wrapping wooden match boxes	TNE				7%
	4805.30.90	-- Other	TNE				7%
	4805.40.00	- Filter paper and paperboard	TNE				7%
	4805.50.00	- Felt paper and paperboard	TNE				7%
		- Other:					
	4805.91	-- Weighing 150 g/m ² or less:					
	4805.91.10	--- Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%	TNE				7%
	4805.91.20	--- Of a kind used to manufacture joss paper	TNE				7%
	4805.91.90	--- Other	TNE				7%
	4805.92	-- Weighing more than 150 g/m ² but less than 225 g/m ² :					
	4805.92.10	--- Multi-ply paper and paperboard	TNE				7%
	4805.92.90	--- Other	TNE				7%
	4805.93	-- Weighing 225 g/m ² or more:					
	4805.93.10	--- Multi-ply paper and paperboard	TNE				7%
	4805.93.20	--- Blotting paper	TNE				7%
	4805.93.90	--- Other	TNE				7%
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.					
	4806.10.00	- Vegetable parchment	TNE				7%
	4806.20.00	- Greaseproof papers	TNE				7%
	4806.30.00	- Tracing papers	TNE				7%
	4806.40.00	- Glassine and other glazed transparent or translucent papers	TNE				7%
48.07	4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.					
	4808.10.00	- Corrugated paper and paperboard, whether or not perforated	TNE				7%
	4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	TNE				7%
	4808.90	- Other:					
	4808.90.20	-- Creped or crinkled paper	TNE				7%
	4808.90.30	-- Embossed paper	TNE				7%
	4808.90.90	-- Other	TNE				7%
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.					
	4809.20.00	- Self-copy paper	TNE				7%
	4809.90	- Other:					
	4809.90.10	-- Carbon paper and similar copying papers	TNE				7%
	4809.90.90	-- Other	TNE				7%
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.					
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:					
	4810.13	-- In rolls:					
	4810.13.10	--- Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less	TNE				7%
		--- Other:					
	4810.13.91	---- Of a width of 150 mm or less	TNE				7%
	4810.13.99	---- Other	TNE				7%
	4810.14	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:					
	4810.14.10	--- Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm	TNE				7%
		--- Other:					
	4810.14.91	---- Of which no side exceeds 360 mm	TNE				7%
	4810.14.99	---- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4810.19	-- Other:					
	4810.19.10	--- Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state	TNE				7%
	4810.19.90	--- Other	TNE				7%
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:					
	4810.22	-- Light-weight coated paper:					
	4810.22.10	--- Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	TNE				7%
	4810.22.90	--- Other	TNE				7%
	4810.29	-- Other:					
	4810.29.10	--- Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	TNE				7%
		--- Other:					
	4810.29.91	---- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	TNE				7%
	4810.29.99	---- Other	TNE				7%
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:					
	4810.31	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:					
	4810.31.30	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	TNE				7%
	4810.31.90	--- Other	TNE				7%
	4810.32	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :					
	4810.32.30	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	TNE				7%
	4810.32.90	--- Other	TNE				7%
	4810.39	-- Other:					
	4810.39.30	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	TNE				7%
	4810.39.90	--- Other	TNE				7%
		- Other paper and paperboard:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4810.92	-- Multi-ply:					
	4810.92.40	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	TNE				7%
	4810.92.90	--- Other	TNE				7%
	4810.99	-- Other:					
	4810.99.40	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	TNE				7%
	4810.99.90	--- Other	TNE				7%
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.					
	4811.10	- Tarred, bituminised or asphalted paper and paperboard:					
	4811.10.20	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4811.10.90	-- Other	TNE				7%
		- Gummed or adhesive paper and paperboard:					
	4811.41	-- Self-adhesive:					
	4811.41.20	--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
	4811.41.90	--- Other	TNE				7%
	4811.49.00	-- Other	TNE				7%
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):					
	4811.51	-- Bleached, weighing more than 150 g/m ² :					
		--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:					
	4811.51.31	---- Floor coverings	TNE				7%
	4811.51.39	---- Other	TNE				7%
		--- Other:					
	4811.51.91	---- Floor coverings	TNE				7%
	4811.51.99	---- Other	TNE				7%
	4811.59	-- Other:					
	4811.59.20	--- Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products	TNE				7%
		--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:					
	4811.59.41	---- Floor coverings	TNE				7%
	4811.59.49	---- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	4811.59.91	---- Floor coverings	TNE				7%
	4811.59.99	---- Other	TNE				7%
	4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:					
	4811.60.20	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	TNE				7%
		-- Other:					
	4811.60.91	--- Floor coverings	TNE				7%
	4811.60.99	--- Other	TNE				7%
	4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:					
		-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:					
	4811.90.41	--- Floor coverings	TNE				7%
	4811.90.42	--- Marbled paper	TNE				7%
	4811.90.49	--- Other	TNE				7%
		-- Other:					
	4811.90.91	--- Floor coverings	TNE				7%
	4811.90.92	--- Marbled paper	TNE				7%
	4811.90.93	--- Other, cellulose wadding and webs of cellulose fibres	TNE				7%
	4811.90.99	--- Other	TNE				7%
48.12	4812.00.00	Filter blocks, slabs and plates, of paper pulp.	TNE				7%
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.					
	4813.10.00	- In the form of booklets or tubes	TNE				7%
	4813.20	- In rolls of a width not exceeding 5 cm:					
	4813.20.10	-- Cigarette tipping paper	TNE				7%
		-- Other, uncoated:					
	4813.20.21	--- Tobacco wrapping paper	TNE				7%
	4813.20.22	--- Plug wrap paper having a porosity of more than 12 cm ³ (min ⁻¹ .cm ⁻²) in CORESTA Air Permeability unit	TNE				7%
	4813.20.23	--- Other plug wrap paper	TNE				7%
	4813.20.29	--- Other	TNE				7%
		-- Other, coated:					
	4813.20.31	--- Tobacco wrapping paper	TNE				7%
	4813.20.32	--- Plug wrap paper	TNE				7%
	4813.20.39	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4813.90	- Other:					
		- - In rolls of a width exceeding 5 cm, coated:					
	4813.90.11	- - - Tobacco wrapping paper	TNE				7%
	4813.90.12	- - - Cigarette tipping paper	TNE				7%
	4813.90.19	- - - Other	TNE				7%
		- - Other:					
	4813.90.91	- - - Tobacco wrapping paper	TNE				7%
	4813.90.99	- - - Other	TNE				7%
48.14		Wallpaper and similar wall coverings; window transparencies of paper.					
	4814.20	- 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:					
	4814.20.10	- - Of a width not exceeding 60 cm	TNE				7%
		- - Other:					
	4814.20.91	- - - Photo murals	TNE				7%
	4814.20.99	- - - Other	TNE				7%
	4814.90.00	- Other	TNE				7%
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.					
	4816.20	- Self-copy paper:					
	4816.20.10	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	KGM				7%
	4816.20.90	- - Other	KGM				7%
	4816.90	- Other:					
	4816.90.10	- - Carbon paper	KGM				7%
	4816.90.20	- - Other copying paper	KGM				7%
	4816.90.30	- - Offset plates	KGM				7%
	4816.90.40	- - Heat transfer paper	KGM				7%
	4816.90.50	- - Other, in rolls of a width exceeding 15 cm but not exceeding 36 cm	KGM				7%
	4816.90.90	- - Other	KGM				7%
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.					
	4817.10.00	- Envelopes	KGM				7%
	4817.20.00	- Letter cards, plain postcards and correspondence cards	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	KGM				7%
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.					
	4818.10.00	- Toilet paper	KGM				7%
	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	KGM				7%
	4818.30	- Tablecloths and serviettes:					
	4818.30.10	- - Tablecloths	KGM				7%
	4818.30.20	- - Serviettes	KGM				7%
	4818.50.00	- Articles of apparel and clothing accessories	KGM				7%
	4818.90.00	- Other	KGM				7%
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.					
	4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	TNE				7%
	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	TNE				7%
	4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	TNE				7%
	4819.40.00	- Other sacks and bags, including cones	TNE				7%
	4819.50.00	- Other packing containers, including record sleeves	TNE				7%
	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	TNE				7%
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.					
	4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	TNE				7%
	4820.20.00	- Exercise books	TNE				7%
	4820.30.00	- Binders (other than book covers), folders and file covers	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4820.40.00	- Manifold business forms and interleaved carbon sets	TNE				7%
	4820.50.00	- Albums for samples or for collections	TNE				7%
	4820.90.00	- Other	TNE				7%
48.21		Paper or paperboard labels of all kinds, whether or not printed.					
	4821.10	- Printed:					
	4821.10.10	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	TNE				7%
	4821.10.90	-- Other	TNE				7%
	4821.90	- Other:					
	4821.90.10	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	TNE				7%
	4821.90.90	-- Other	TNE				7%
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).					
	4822.10	- Of a kind used for winding textile yarn:					
	4822.10.10	-- Cones	TNE				7%
	4822.10.90	-- Other	TNE				7%
	4822.90	- Other:					
	4822.90.10	-- Cones	TNE				7%
	4822.90.90	-- Other	TNE				7%
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.					
	4823.20	- Filter paper and paperboard:					
	4823.20.10	-- In strips, rolls or sheets	TNE				7%
	4823.20.90	-- Other	TNE				7%
	4823.40	- Rolls, sheets and dials, printed for self-recording apparatus:					
		-- For electro-medical apparatus:					
	4823.40.21	--- Cardiograph recording paper	TNE				7%
	4823.40.29	--- Other	TNE				7%
	4823.40.90	-- Other	TNE				7%
		- Trays, dishes, plates, cups and the like, of paper or paperboard:					
	4823.61.00	-- Of bamboo	TNE				7%
	4823.69.00	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4823.70.00	- Moulded or pressed articles of paper pulp	TNE				7%
	4823.90	- Other:					
	4823.90.10	-- Cocooning frames for silk-worms	TNE				7%
	4823.90.20	-- Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	TNE				7%
	4823.90.30	-- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	TNE				7%
	4823.90.40	-- Paper tube sets of a kind used for the manufacture of fireworks	TNE				7%
		-- Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks:					
	4823.90.51	--- Weighing 150 g/m ² or less	TNE				7%
	4823.90.59	--- Other	TNE				7%
	4823.90.60	-- Punched jacquard cards	TNE				7%
	4823.90.70	-- Fans and handscreens	TNE				7%
		-- Other:					
	4823.90.91	--- Silicone paper	TNE				7%
	4823.90.92	--- Joss paper	TNE				7%
	4823.90.94	--- Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	TNE				7%
	4823.90.95	--- Floor coverings	TNE				7%
	4823.90.96	--- Other, cut to shape other than rectangular or square	TNE				7%
	4823.90.99	--- Other	TNE				7%

Chapter 49

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

Notes.

1. This Chapter does not cover:

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.					
		3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.					
		4. Heading 49.01 also covers:					
		(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;					
		(b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and					
		(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.					
		However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.					
		5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.					
		6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.					
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.					
	4901.10.00	- In single sheets, whether or not folded	NMB				7%
		- Other:					
	4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	NMB				7%
	4901.99	-- Other:					
	4901.99.10	--- Educational, technical, scientific, historical or cultural books	NMB				7%
	4901.99.90	--- Other	NMB				7%
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.					
	4902.10.00	- Appearing at least four times a week	NMB				7%
	4902.90	- Other:					
	4902.90.10	-- Educational, technical, scientific, historical or cultural journals and periodicals	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	4902.90.90	- - Other	NMB				7%
49.03	4903.00.00	Children's picture, drawing or colouring books.	NMB				7%
49.04	4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	NMB				7%
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.					
	4905.20.00	- In book form	NMB				7%
	4905.90.00	- Other	NMB				7%
49.06	4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	NMB				7%
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.					
	4907.00.10	- Banknotes, being legal tender	NMB				7%
		- Unused postage, revenue or similar stamps:					
	4907.00.21	- - Postage stamps	NMB				7%
	4907.00.29	- - Other	NMB				7%
	4907.00.50	- Cheque forms	NMB				7%
	4907.00.60	- Stock, share or bond certificates and similar documents of title	NMB				7%
	4907.00.90	- Other	NMB				7%
49.08		Transfers (decalcomanias).					
	4908.10.00	- Transfers (decalcomanias), vitrifiable	NMB				7%
	4908.90.00	- Other	NMB				7%
49.09	4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	NMB				7%
49.10	4910.00.00	Calendars of any kind, printed, including calendar blocks.	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
49.11		Other printed matter, including printed pictures and photographs.					
	4911.10	- Trade advertising material, commercial catalogues and the like:					
	4911.10.10	-- Catalogues listing only educational, technical, scientific, historical or cultural books and publications	NMB				7%
	4911.10.90	-- Other	NMB				7%
		- Other:					
	4911.91	-- Pictures, designs and photographs:					
	4911.91.10	--- Designs	NMB				7%
		--- Other, of a kind to be mounted for instructional purposes:					
	4911.91.21	---- Anatomical and botanical	NMB				7%
	4911.91.29	---- Other	NMB				7%
		--- Other:					
	4911.91.91	---- Anatomical and botanical	NMB				7%
	4911.91.99	---- Other	NMB				7%
	4911.99	-- Other:					
	4911.99.10	--- Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	NMB				7%
	4911.99.20	--- Printed labels for explosives other than those of heading 48.21	NMB				7%
	4911.99.30	--- Educational, technical, scientific, historical or cultural material printed on a set of cards	NMB				7%
	4911.99.40	--- Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services)	NMB				7%
	4911.99.90	--- Other	NMB				7%

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except filtering or straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;					
		(e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;					
		(f) Sensitised textiles of headings 37.01 to 37.04;					
		(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);					
		(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;					
		(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;					
		(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;					
		(l) Articles of textile materials of heading 42.01 or 42.02;					
		(m) Products or articles of Chapter 48 (for example, cellulose wadding);					
		(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;					
		(o) Hair-nets or other headgear or parts thereof of Chapter 65;					
		(p) Goods of Chapter 67;					
		(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;					
		(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);					
		(s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);					
		(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);					
		(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or					
		(v) Articles of Chapter 97.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.</p> <p>When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.</p>					
		<p>(B) For the purposes of the above rule:</p> <p>(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;</p> <p>(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;</p> <p>(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;</p> <p>(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.</p>					
		<p>(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.</p>					
		<p>3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":</p> <p>(a) Of silk or waste silk, measuring more than 20,000 decitex;</p> <p>(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;</p> <p>(c) Of true hemp or flax:</p> <p>(i) Polished or glazed, measuring 1,429 decitex or more; or</p> <p>(ii) Not polished or glazed, measuring more than 20,000 decitex;</p> <p>(d) Of coir, consisting of three or more plies;</p> <p>(e) Of other vegetable fibres, measuring more than 20,000 decitex; or</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(f) Reinforced with metal thread.					
		(B) Exceptions:					
		(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;					
		(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;					
		(c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;					
		(d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and					
		(e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.					
		4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:					
		(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:					
		(i) 85 g in the case of silk, waste silk or man-made filaments; or					
		(ii) 125 g in other cases;					
		(b) In balls, hanks or skeins of a weight not exceeding:					
		(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;					
		(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or					
		(iii) 500 g in other cases;					
		(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:					
		(i) 85 g in the case of silk, waste silk or man-made filaments; or					
		(ii) 125 g in other cases.					
		(B) Exceptions:					
		(a) Single yarn of any textile material, except:					
		(i) Single yarn of wool or fine animal hair, unbleached; and					
		(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(b) Multiple (folded) or cabled yarn, unbleached:					
		(i) Of silk or waste silk, however put up; or					
		(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;					
		(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and					
		(d) Single, multiple (folded) or cabled yarn of any textile material:					
		(i) In cross-reeled hanks or skeins; or					
		(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).					
		5. For the purposes of headings 52.04, 54.01 and 55.08, the expression "sewing thread" means multiple (folded) or cabled yarn:					
		(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;					
		(b) Dressed for use as sewing thread; and					
		(c) With a final "Z" twist.					
		6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:					
		Single yarn of nylon or other polyamides, or of polyesters 60 cN/tex					
		Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters 53 cN/tex					
		Single, multiple (folded) or cabled yarn of viscose rayon 27 cN/tex.					
		7. For the purposes of this Section, the expression "made up" means:					
		(a) Cut otherwise than into squares or rectangles;					
		(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;					
		(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;					
		(e) Cut to size and having undergone a process of drawn thread work;					
		(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);					
		(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.					
		8. For the purposes of Chapters 50 to 60:					
		(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and					
		(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.					
		9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.					
		10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.					
		11. For the purposes of this Section, the expression "impregnated" includes "dipped".					
		12. For the purposes of this Section, the expression "polyamides" includes "aramids".					
		13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.					
		14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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

Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Unbleached yarn**

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) **Bleached yarn**

Yarn which:

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

(c) **Coloured (dyed or printed) yarn**

Yarn which:

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.					
		The above definitions also apply, <i>mutatis mutandis</i> , to monofilament and to strip or the like of Chapter 54.					
		(d) Unbleached woven fabric					
		Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.					
		(e) Bleached woven fabric					
		Woven fabric which:					
		(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;					
		(ii) consists of bleached yarn; or					
		(iii) consists of unbleached and bleached yarn.					
		(f) Dyed woven fabric					
		Woven fabric which:					
		(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or					
		(ii) consists of coloured yarn of a single uniform colour.					
		(g) Woven fabric of yarns of different colours					
		Woven fabric (other than printed woven fabric) which:					
		(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);					
		(ii) consists of unbleached or bleached yarn and coloured yarn; or					
		(iii) consists of marl or mixture yarns.					
		(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)					
		(h) Printed woven fabric					
		Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.					
		(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)					
		The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		The definitions at (d) to (h) above apply, <i>mutatis mutandis</i> , to knitted or crocheted fabrics.					
		(ij) Plain weave					
		A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.					
		2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.					
		(B) For the application of this rule:					
		(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;					
		(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;					
		(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.					
Chapter 50							
Silk							
50.01	5001.00.00	Silk-worm cocoons suitable for reeling.	KGM				7%
50.02	5002.00.00	Raw silk (not thrown).	KGM				7%
50.03	5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	KGM				7%
50.04	5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	KGM				7%
50.05	5005.00.00	Yarn spun from silk waste, not put up for retail sale.	KGM				7%
50.06	5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
50.07		Woven fabrics of silk or of silk waste.					
	5007.10	- Fabrics of noil silk:					
	5007.10.20	- - Unbleached or bleached	MTK				7%
	5007.10.30	- - Printed by the traditional batik process	MTK				7%
	5007.10.90	- - Other	MTK				7%
	5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:					
	5007.20.20	- - Unbleached or bleached	MTK				7%
	5007.20.30	- - Printed by the traditional batik process	MTK				7%
	5007.20.90	- - Other	MTK				7%
	5007.90	- Other fabrics:					
	5007.90.20	- - Unbleached or bleached	MTK				7%
	5007.90.30	- - Printed by the traditional batik process	MTK				7%
	5007.90.90	- - Other	MTK				7%

Chapter 51

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

Note.

1. Throughout the Nomenclature:

- (a) "Wool" means the natural fibre grown by sheep or lambs;
- (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

51.01		Wool, not carded or combed.					
		- Greasy, including fleece-washed wool:					
	5101.11.00	- - Shorn wool	KGM				7%
	5101.19.00	- - Other	KGM				7%
		- Degreased, not carbonised:					
	5101.21.00	- - Shorn wool	KGM				7%
	5101.29.00	- - Other	KGM				7%
	5101.30.00	- Carbonised	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51.02		Fine or coarse animal hair, not carded or combed.					
		- Fine animal hair:					
	5102.11.00	- - Of Kashmir (cashmere) goats	KGM				7%
	5102.19.00	- - Other	KGM				7%
	5102.20.00	- Coarse animal hair	KGM				7%
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.					
	5103.10.00	- Noils of wool or of fine animal hair	KGM				7%
	5103.20.00	- Other waste of wool or of fine animal hair	KGM				7%
	5103.30.00	- Waste of coarse animal hair	KGM				7%
51.04	5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	KGM				7%
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).					
	5105.10.00	- Carded wool	KGM				7%
		- Wool tops and other combed wool:					
	5105.21.00	- - Combed wool in fragments	KGM				7%
	5105.29.00	- - Other	KGM				7%
		- Fine animal hair, carded or combed:					
	5105.31.00	- - Of Kashmir (cashmere) goats	KGM				7%
	5105.39.00	- - Other	KGM				7%
	5105.40.00	- Coarse animal hair, carded or combed	KGM				7%
51.06		Yarn of carded wool, not put up for retail sale.					
	5106.10.00	- Containing 85% or more by weight of wool	KGM				7%
	5106.20.00	- Containing less than 85% by weight of wool	KGM				7%
51.07		Yarn of combed wool, not put up for retail sale.					
	5107.10.00	- Containing 85% or more by weight of wool	KGM				7%
	5107.20.00	- Containing less than 85% by weight of wool	KGM				7%
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.					
	5108.10.00	- Carded	KGM				7%
	5108.20.00	- Combed	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51.09		Yarn of wool or of fine animal hair, put up for retail sale.					
	5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	KGM				7%
	5109.90.00	- Other	KGM				7%
51.10	5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	KGM				7%
51.11		Woven fabrics of carded wool or of carded fine animal hair.					
		- Containing 85% or more by weight of wool or of fine animal hair:					
	5111.11.00	- - Of a weight not exceeding 300 g/m ²	MTK				7%
	5111.19.00	- - Other	MTK				7%
	5111.20.00	- Other, mixed mainly or solely with man-made filaments	MTK				7%
	5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	MTK				7%
	5111.90.00	- Other	MTK				7%
51.12		Woven fabrics of combed wool or of combed fine animal hair.					
		- Containing 85% or more by weight of wool or of fine animal hair:					
	5112.11	- - Of a weight not exceeding 200 g/m ² :					
	5112.11.10	- - - Printed by the traditional batik process	MTK				7%
	5112.11.90	- - - Other	MTK				7%
	5112.19	- - Other:					
	5112.19.10	- - - Printed by the traditional batik process	MTK				7%
	5112.19.90	- - - Other	MTK				7%
	5112.20.00	- Other, mixed mainly or solely with man-made filaments	MTK				7%
	5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	MTK				7%
	5112.90.00	- Other	MTK				7%
51.13	5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 52							
Cotton							
Subheading Note.							
1. For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.							
52.01	5201.00.00	Cotton, not carded or combed.	TNE				7%
52.02		Cotton waste (including yarn waste and garnetted stock).					
	5202.10.00	- Yarn waste (including thread waste)	TNE				7%
		- Other:					
	5202.91.00	-- Garnetted stock	TNE				7%
	5202.99.00	-- Other	TNE				7%
52.03	5203.00.00	Cotton, carded or combed.	KGM				7%
52.04		Cotton sewing thread, whether or not put up for retail sale.					
		- Not put up for retail sale:					
	5204.11	-- Containing 85% or more by weight of cotton:					
	5204.11.10	--- Unbleached	KGM				7%
	5204.11.90	--- Other	KGM				7%
	5204.19.00	-- Other	KGM				7%
	5204.20.00	- Put up for retail sale	KGM				7%
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.					
		- Single yarn, of uncombed fibres:					
	5205.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM				7%
	5205.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KGM				7%
	5205.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KGM				7%
	5205.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KGM				7%
	5205.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Single yarn, of combed fibres:					
	5205.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM				7%
	5205.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KGM				7%
	5205.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KGM				7%
	5205.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KGM				7%
	5205.26.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	KGM				7%
	5205.27.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	KGM				7%
	5205.28.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	KGM				7%
		- Multiple (folded) or cabled yarn, of uncombed fibres:					
	5205.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KGM				7%
	5205.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KGM				7%
	5205.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KGM				7%
	5205.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KGM				7%
	5205.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	KGM				7%
		- Multiple (folded) or cabled yarn, of combed fibres:					
	5205.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KGM				7%
	5205.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KGM				7%
	5205.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KGM				7%
	5205.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KGM				7%
	5205.46.00	-- 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)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5205.47.00	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	KGM				7%
	5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	KGM				7%
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.					
		- Single yarn, of uncombed fibres:					
	5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM				7%
	5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KGM				7%
	5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KGM				7%
	5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KGM				7%
	5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	KGM				7%
		- Single yarn, of combed fibres:					
	5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	KGM				7%
	5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KGM				7%
	5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KGM				7%
	5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KGM				7%
	5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	KGM				7%
		- Multiple (folded) or cabled yarn, of uncombed fibres:					
	5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KGM				7%
	5206.32.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KGM				7%
	5206.33.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KGM				7%
	5206.34.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KGM				7%
	5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Multiple (folded) or cabled yarn, of combed fibres:					
	5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KGM				7%
	5206.42.00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KGM				7%
	5206.43.00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KGM				7%
	5206.44.00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KGM				7%
	5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	KGM				7%
52.07		Cotton yarn (other than sewing thread) put up for retail sale.					
	5207.10.00	- Containing 85% or more by weight of cotton	KGM				7%
	5207.90.00	- Other	KGM				7%
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².					
		- Unbleached:					
	5208.11.00	-- Plain weave, weighing not more than 100 g/m ²	MTK				7%
	5208.12.00	-- Plain weave, weighing more than 100 g/m ²	MTK				7%
	5208.13.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5208.19.00	-- Other fabrics	MTK				7%
		- Bleached:					
	5208.21.00	-- Plain weave, weighing not more than 100 g/m ²	MTK				7%
	5208.22.00	-- Plain weave, weighing more than 100 g/m ²	MTK				7%
	5208.23.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5208.29.00	-- Other fabrics	MTK				7%
		- Dyed:					
	5208.31	-- Plain weave, weighing not more than 100 g/m ² :					
	5208.31.10	--- Voile	MTK				7%
	5208.31.90	--- Other	MTK				7%
	5208.32.00	-- Plain weave, weighing more than 100 g/m ²	MTK				7%
	5208.33.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5208.39.00	-- Other fabrics	MTK				7%
		- Of yarns of different colours:					
	5208.41	-- Plain weave, weighing not more than 100 g/m ² :					
	5208.41.10	--- Ikat fabric	MTK				7%
	5208.41.90	--- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5208.42	-- Plain weave, weighing more than 100 g/m ² :					
	5208.42.10	--- Ikat fabric	MTK				7%
	5208.42.90	--- Other	MTK				7%
	5208.43.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5208.49.00	-- Other fabrics	MTK				7%
		- Printed:					
	5208.51	-- Plain weave, weighing not more than 100 g/m ² :					
	5208.51.10	--- Printed by the traditional batik process	MTK				7%
	5208.51.90	--- Other	MTK				7%
	5208.52	-- Plain weave, weighing more than 100 g/m ² :					
	5208.52.10	--- Printed by the traditional batik process	MTK				7%
	5208.52.90	--- Other	MTK				7%
	5208.59	-- Other fabrics:					
	5208.59.10	--- Printed by the traditional batik process	MTK				7%
	5208.59.20	--- Other, 3-thread or 4-thread twill, including cross twill	MTK				7%
	5208.59.90	--- Other	MTK				7%
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².					
		- Unbleached:					
	5209.11	-- Plain weave:					
	5209.11.10	--- Duck and canvas	MTK				7%
	5209.11.90	--- Other	MTK				7%
	5209.12.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5209.19.00	-- Other fabrics	MTK				7%
		- Bleached:					
	5209.21.00	-- Plain weave	MTK				7%
	5209.22.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5209.29.00	-- Other fabrics	MTK				7%
		- Dyed:					
	5209.31.00	-- Plain weave	MTK				7%
	5209.32.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5209.39.00	-- Other fabrics	MTK				7%
		- Of yarns of different colours:					
	5209.41.00	-- Plain weave	MTK				7%
	5209.42.00	-- Denim	MTK				7%
	5209.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	MTK				7%
	5209.49.00	-- Other fabrics	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Printed:					
	5209.51	-- Plain weave:					
	5209.51.10	--- Printed by the traditional batik process	MTK				7%
	5209.51.90	--- Other	MTK				7%
	5209.52	-- 3-thread or 4-thread twill, including cross twill:					
	5209.52.10	--- Printed by the traditional batik process	MTK				7%
	5209.52.90	--- Other	MTK				7%
	5209.59	-- Other fabrics:					
	5209.59.10	--- Printed by the traditional batik process	MTK				7%
	5209.59.90	--- Other	MTK				7%
52.10		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².					
		- Unbleached:					
	5210.11.00	-- Plain weave	MTK				7%
	5210.19.00	-- Other fabrics	MTK				7%
		- Bleached:					
	5210.21.00	-- Plain weave	MTK				7%
	5210.29.00	-- Other fabrics	MTK				7%
		- Dyed:					
	5210.31.00	-- Plain weave	MTK				7%
	5210.32.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5210.39.00	-- Other fabrics	MTK				7%
		- Of yarns of different colours:					
	5210.41	-- Plain weave:					
	5210.41.10	--- Ikat fabric	MTK				7%
	5210.41.90	--- Other	MTK				7%
	5210.49.00	-- Other fabrics	MTK				7%
		- Printed:					
	5210.51	-- Plain weave:					
	5210.51.10	--- Printed by the traditional batik process	MTK				7%
	5210.51.90	--- Other	MTK				7%
	5210.59	-- Other fabrics:					
	5210.59.10	--- Printed by the traditional batik process	MTK				7%
	5210.59.90	--- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
52.11		Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².					
		- Unbleached:					
	5211.11.00	-- Plain weave	MTK				7%
	5211.12.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5211.19.00	-- Other fabrics	MTK				7%
	5211.20.00	- Bleached	MTK				7%
		- Dyed:					
	5211.31.00	-- Plain weave	MTK				7%
	5211.32.00	-- 3-thread or 4-thread twill, including cross twill	MTK				7%
	5211.39.00	-- Other fabrics	MTK				7%
		- Of yarns of different colours:					
	5211.41	-- Plain weave:					
	5211.41.10	--- Ikat fabric	MTK				7%
	5211.41.90	--- Other	MTK				7%
	5211.42.00	-- Denim	MTK				7%
	5211.43.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	MTK				7%
	5211.49.00	-- Other fabrics	MTK				7%
		- Printed:					
	5211.51	-- Plain weave:					
	5211.51.10	--- Printed by the traditional batik process	MTK				7%
	5211.51.90	--- Other	MTK				7%
	5211.52	-- 3-thread or 4-thread twill, including cross twill:					
	5211.52.10	--- Printed by the traditional batik process	MTK				7%
	5211.52.90	--- Other	MTK				7%
	5211.59	-- Other fabrics:					
	5211.59.10	--- Printed by the traditional batik process	MTK				7%
	5211.59.90	--- Other	MTK				7%
52.12		Other woven fabrics of cotton.					
		- Weighing not more than 200 g/m ² :					
	5212.11.00	-- Unbleached	MTK				7%
	5212.12.00	-- Bleached	MTK				7%
	5212.13.00	-- Dyed	MTK				7%
	5212.14.00	-- Of yarns of different colours	MTK				7%
	5212.15	-- Printed:					
	5212.15.10	--- Printed by the traditional batik process	MTK				7%
	5212.15.90	--- Other	MTK				7%
		- Weighing more than 200 g/m ² :					
	5212.21.00	-- Unbleached	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5212.22.00	- - Bleached	MTK				7%
	5212.23.00	- - Dyed	MTK				7%
	5212.24.00	- - Of yarns of different colours	MTK				7%
	5212.25	- - Printed:					
	5212.25.10	- - - Printed by the traditional batik process	MTK				7%
	5212.25.90	- - - Other	MTK				7%
Chapter 53							
Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn							
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).					
	5301.10.00	- Flax, raw or retted	KGM				7%
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:					
	5301.21.00	- - Broken or scutched	KGM				7%
	5301.29.00	- - Other	KGM				7%
	5301.30.00	- Flax tow or waste	KGM				7%
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).					
	5302.10.00	- True hemp, raw or retted	KGM				7%
	5302.90.00	- Other	KGM				7%
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).					
	5303.10.00	- Jute and other textile bast fibres, raw or retted	KGM				7%
	5303.90.00	- Other	KGM				7%
53.05		Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i>), 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).					
	5305.00.10	- Sisal and other textile fibres of the genus Agave; tow and waste of these fibres (including yarn waste and garnetted stock)	KGM				7%
		- Coconut fibres (coir) and abaca fibres:					
	5305.00.21	- - Coconut fibres, raw	KGM				7%
	5305.00.22	- - Other coconut fibres	KGM				7%
	5305.00.23	- - Abaca fibres	KGM				7%
	5305.00.90	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
53.06		Flax yarn.					
	5306.10.00	- Single	KGM				7%
	5306.20.00	- Multiple (folded) or cabled	KGM				7%
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.					
	5307.10.00	- Single	KGM				7%
	5307.20.00	- Multiple (folded) or cabled	KGM				7%
53.08		Yarn of other vegetable textile fibres; paper yarn.					
	5308.10.00	- Coir yarn	KGM				7%
	5308.20.00	- True hemp yarn	KGM				7%
	5308.90	- Other:					
	5308.90.10	- - Paper yarn	KGM				7%
	5308.90.90	- - Other	KGM				7%
53.09		Woven fabrics of flax.					
		- Containing 85% or more by weight of flax:					
	5309.11.00	- - Unbleached or bleached	MTK				7%
	5309.19.00	- - Other	MTK				7%
		- Containing less than 85% by weight of flax:					
	5309.21.00	- - Unbleached or bleached	MTK				7%
	5309.29.00	- - Other	MTK				7%
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.					
	5310.10	- Unbleached:					
	5310.10.10	- - Plain	MTK				7%
	5310.10.90	- - Other	MTK				7%
	5310.90.00	- Other	MTK				7%
53.11		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.					
	5311.00.10	- Printed by the traditional batik process	MTK				7%
	5311.00.20	- Burlap of abaca	MTK				7%
	5311.00.90	- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 54							
Man-made filaments; strip and the like of man-made textile materials							
Notes.							
1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:							
(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or							
(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.							
The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.							
The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".							
2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.							
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.					
	5401.10	- Of synthetic filaments:					
	5401.10.10	-- Put up for retail sale	KGM				7%
	5401.10.90	-- Other	KGM				7%
	5401.20	- Of artificial filaments:					
	5401.20.10	-- Put up for retail sale	KGM				7%
	5401.20.90	-- Other	KGM				7%
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.					
		- High tenacity yarn of nylon or other polyamides, whether or not textured:					
	5402.11.00	-- Of aramids	KGM				7%
	5402.19.00	-- Other	KGM				7%
	5402.20.00	- High tenacity yarn of polyesters, whether or not textured	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Textured yarn:					
	5402.31.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	KGM				7%
	5402.32.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	KGM				7%
	5402.33	-- Of polyesters:					
	5402.33.10	--- Of a colour other than white	KGM				7%
	5402.33.90	--- Other	KGM				7%
	5402.34.00	-- Of polypropylene	KGM				7%
	5402.39.00	-- Other	KGM				7%
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:					
	5402.44	-- Elastomeric:					
	5402.44.10	--- Of polyesters	KGM				7%
	5402.44.20	--- Of polypropylene	KGM				7%
	5402.44.90	--- Other	KGM				7%
	5402.45.00	-- Other, of nylon or other polyamides	KGM				7%
	5402.46	-- Other, of polyesters, partially oriented:					
	5402.46.10	--- Of a colour other than white	KGM				7%
	5402.46.90	--- Other	KGM				7%
	5402.47	-- Other, of polyesters:					
	5402.47.10	--- Of a colour other than white	KGM				7%
	5402.47.90	--- Other	KGM				7%
	5402.48.00	-- Other, of polypropylene	KGM				7%
	5402.49.00	-- Other	KGM				7%
		- Other yarn, single, with a twist exceeding 50 turns per metre:					
	5402.51.00	-- Of nylon or other polyamides	KGM				7%
	5402.52.00	-- Of polyesters	KGM				7%
	5402.53.00	-- Of polypropylene	KGM				7%
	5402.59.00	-- Other	KGM				7%
		- Other yarn, multiple (folded) or cabled:					
	5402.61.00	-- Of nylon or other polyamides	KGM				7%
	5402.62.00	-- Of polyesters	KGM				7%
	5402.63.00	-- Of polypropylene	KGM				7%
	5402.69.00	-- Other	KGM				7%
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.					
	5403.10.00	- High tenacity yarn of viscose rayon	KGM				7%
		- Other yarn, single:					
	5403.31	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5403.31.10	--- Textured yarn	KGM				7%
	5403.31.90	--- Other	KGM				7%
	5403.32	-- Of viscose rayon, with a twist exceeding 120 turns per metre:					
	5403.32.10	--- Textured yarn	KGM				7%
	5403.32.90	--- Other	KGM				7%
	5403.33	-- Of cellulose acetate:					
	5403.33.10	--- Textured yarn	KGM				7%
	5403.33.90	--- Other	KGM				7%
	5403.39	-- Other:					
	5403.39.10	--- Textured yarn	KGM				7%
	5403.39.90	--- Other	KGM				7%
		- Other yarn, multiple (folded) or cabled:					
	5403.41	-- Of viscose rayon:					
	5403.41.10	--- Textured yarn	KGM				7%
	5403.41.90	--- Other	KGM				7%
	5403.42.00	-- Of cellulose acetate	KGM				7%
	5403.49.00	-- Other	KGM				7%
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.					
		- Monofilament:					
	5404.11.00	-- Elastomeric	KGM				7%
	5404.12.00	-- Other, of polypropylene	KGM				7%
	5404.19.00	-- Other	KGM				7%
	5404.90.00	- Other	KGM				7%
54.05	5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	KGM				7%
54.06	5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	KGM				7%
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.					
	5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:					
	5407.10.20	-- Tyre fabrics; conveyor duck	MTK				7%
		-- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5407.10.91	- - - Unbleached	MTK				7%
	5407.10.99	- - - Other	MTK				7%
	5407.20.00	- Woven fabrics obtained from strip or the like	MTK				7%
	5407.30.00	- Fabrics specified in Note 9 to Section XI	MTK				7%
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:					
	5407.41	- - Unbleached or bleached:					
	5407.41.10	- - - Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	MTK				7%
	5407.41.90	- - - Other	MTK				7%
	5407.42.00	- - Dyed	MTK				7%
	5407.43.00	- - Of yarns of different colours	MTK				7%
	5407.44.00	- - Printed	MTK				7%
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:					
	5407.51.00	- - Unbleached or bleached	MTK				7%
	5407.52.00	- - Dyed	MTK				7%
	5407.53.00	- - Of yarns of different colours	MTK				7%
	5407.54.00	- - Printed	MTK				7%
		- Other woven fabrics, containing 85% or more by weight of polyester filaments:					
	5407.61	- - Containing 85% or more by weight of non-textured polyester filaments:					
	5407.61.10	- - - Unbleached or bleached	MTK				7%
	5407.61.90	- - - Other	MTK				7%
	5407.69	- - Other:					
	5407.69.10	- - - Unbleached or bleached	MTK				7%
	5407.69.90	- - - Other	MTK				7%
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments:					
	5407.71.00	- - Unbleached or bleached	MTK				7%
	5407.72.00	- - Dyed	MTK				7%
	5407.73.00	- - Of yarns of different colours	MTK				7%
	5407.74.00	- - Printed	MTK				7%
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:					
	5407.81.00	- - Unbleached or bleached	MTK				7%
	5407.82.00	- - Dyed	MTK				7%
	5407.83.00	- - Of yarns of different colours	MTK				7%
	5407.84.00	- - Printed	MTK				7%
		- Other woven fabrics:					
	5407.91.00	- - Unbleached or bleached	MTK				7%
	5407.92.00	- - Dyed	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5407.93.00	- - Of yarns of different colours	MTK				7%
	5407.94.00	- - Printed	MTK				7%
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.					
	5408.10	- Woven fabrics obtained from high tenacity yarn of viscose rayon:					
	5408.10.10	- - Unbleached	MTK				7%
	5408.10.90	- - Other	MTK				7%
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:					
	5408.21.00	- - Unbleached or bleached	MTK				7%
	5408.22.00	- - Dyed	MTK				7%
	5408.23.00	- - Of yarns of different colours	MTK				7%
	5408.24.00	- - Printed	MTK				7%
		- Other woven fabrics:					
	5408.31.00	- - Unbleached or bleached	MTK				7%
	5408.32.00	- - Dyed	MTK				7%
	5408.33.00	- - Of yarns of different colours	MTK				7%
	5408.34.00	- - Printed	MTK				7%

Chapter 55

Man-made staple fibres

Note.

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

- Length of tow exceeding 2 m;
- Twist less than 5 turns per metre;
- Measuring per filament less than 67 decitex;
- 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;
- Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

55.01		Synthetic filament tow.					
		- Of nylon or other polyamides:					
	5501.11.00	- - Of aramids	KGM				7%
	5501.19.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5501.20.00	- Of polyesters	KGM				7%
	5501.30.00	- Acrylic or modacrylic	KGM				7%
	5501.40.00	- Of polypropylene	KGM				7%
	5501.90.00	- Other	KGM				7%
55.02		Artificial filament tow.					
	5502.10.00	- Of cellulose acetate	KGM				7%
	5502.90.00	- Other	KGM				7%
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.					
		- Of nylon or other polyamides:					
	5503.11.00	- - Of aramids	KGM				7%
	5503.19.00	- - Other	KGM				7%
	5503.20	- Of polyesters:					
	5503.20.10	- - Of a colour other than white	KGM				7%
	5503.20.90	- - Other	KGM				7%
	5503.30.00	- Acrylic or modacrylic	KGM				7%
	5503.40.00	- Of polypropylene	KGM				7%
	5503.90	- Other:					
	5503.90.10	- - Of polyvinyl alcohol	KGM				7%
	5503.90.90	- - Other	KGM				7%
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.					
	5504.10.00	- Of viscose rayon	KGM				7%
	5504.90.00	- Other	KGM				7%
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.					
	5505.10.00	- Of synthetic fibres	KGM				7%
	5505.20.00	- Of artificial fibres	KGM				7%
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.					
	5506.10.00	- Of nylon or other polyamides	KGM				7%
	5506.20.00	- Of polyesters	KGM				7%
	5506.30.00	- Acrylic or modacrylic	KGM				7%
	5506.40.00	- Of polypropylene	KGM				7%
	5506.90.00	- Other	KGM				7%
55.07	5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.					
	5508.10	- Of synthetic staple fibres:					
	5508.10.10	-- Put up for retail sale	KGM				7%
	5508.10.90	-- Other	KGM				7%
	5508.20	- Of artificial staple fibres:					
	5508.20.10	-- Put up for retail sale	KGM				7%
	5508.20.90	-- Other	KGM				7%
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.					
		- Containing 85% or more by weight of staple fibres of nylon or other polyamides:					
	5509.11.00	-- Single yarn	KGM				7%
	5509.12.00	-- Multiple (folded) or cabled yarn	KGM				7%
		- Containing 85% or more by weight of polyester staple fibres:					
	5509.21.00	-- Single yarn	KGM				7%
	5509.22.00	-- Multiple (folded) or cabled yarn	KGM				7%
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:					
	5509.31.00	-- Single yarn	KGM				7%
	5509.32.00	-- Multiple (folded) or cabled yarn	KGM				7%
		- Other yarn, containing 85% or more by weight of synthetic staple fibres:					
	5509.41.00	-- Single yarn	KGM				7%
	5509.42.00	-- Multiple (folded) or cabled yarn	KGM				7%
		- Other yarn, of polyester staple fibres:					
	5509.51.00	-- Mixed mainly or solely with artificial staple fibres	KGM				7%
	5509.52	-- Mixed mainly or solely with wool or fine animal hair:					
	5509.52.10	--- Single yarn	KGM				7%
	5509.52.90	--- Other	KGM				7%
	5509.53.00	-- Mixed mainly or solely with cotton	KGM				7%
	5509.59.00	-- Other	KGM				7%
		- Other yarn, of acrylic or modacrylic staple fibres:					
	5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	KGM				7%
	5509.62.00	-- Mixed mainly or solely with cotton	KGM				7%
	5509.69.00	-- Other	KGM				7%
		- Other yarn:					
	5509.91.00	-- Mixed mainly or solely with wool or fine animal hair	KGM				7%
	5509.92.00	-- Mixed mainly or solely with cotton	KGM				7%
	5509.99.00	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.					
		- Containing 85% or more by weight of artificial staple fibres:					
	5510.11.00	-- Single yarn	KGM				7%
	5510.12.00	-- Multiple (folded) or cabled yarn	KGM				7%
	5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	KGM				7%
	5510.30.00	- Other yarn, mixed mainly or solely with cotton	KGM				7%
	5510.90.00	- Other yarn	KGM				7%
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.					
	5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres:					
	5511.10.10	-- Knitting yarn, crochet thread and embroidery thread	KGM				7%
	5511.10.90	-- Other	KGM				7%
	5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres:					
	5511.20.10	-- Knitting yarn, crochet thread and embroidery thread	KGM				7%
	5511.20.90	-- Other	KGM				7%
	5511.30.00	- Of artificial staple fibres	KGM				7%
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.					
		- Containing 85% or more by weight of polyester staple fibres:					
	5512.11.00	-- Unbleached or bleached	MTK				7%
	5512.19.00	-- Other	MTK				7%
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres:					
	5512.21.00	-- Unbleached or bleached	MTK				7%
	5512.29.00	-- Other	MTK				7%
		- Other:					
	5512.91.00	-- Unbleached or bleached	MTK				7%
	5512.99.00	-- Other	MTK				7%
55.13		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².					
		- Unbleached or bleached:					
	5513.11.00	-- Of polyester staple fibres, plain weave	MTK				7%
	5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5513.13.00	-- Other woven fabrics of polyester staple fibres	MTK				7%
	5513.19.00	-- Other woven fabrics	MTK				7%
		- Dyed:					
	5513.21.00	-- Of polyester staple fibres, plain weave	MTK				7%
	5513.23.00	-- Other woven fabrics of polyester staple fibres	MTK				7%
	5513.29.00	-- Other woven fabrics	MTK				7%
		- Of yarns of different colours:					
	5513.31.00	-- Of polyester staple fibres, plain weave	MTK				7%
	5513.39.00	-- Other woven fabrics	MTK				7%
		- Printed:					
	5513.41.00	-- Of polyester staple fibres, plain weave	MTK				7%
	5513.49.00	-- Other woven fabrics	MTK				7%
55.14		Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².					
		- Unbleached or bleached:					
	5514.11.00	-- Of polyester staple fibres, plain weave	MTK				7%
	5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK				7%
	5514.19.00	-- Other woven fabrics	MTK				7%
		- Dyed:					
	5514.21.00	-- Of polyester staple fibres, plain weave	MTK				7%
	5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK				7%
	5514.23.00	-- Other woven fabrics of polyester staple fibres	MTK				7%
	5514.29.00	-- Other woven fabrics	MTK				7%
	5514.30.00	- Of yarns of different colours	MTK				7%
		- Printed:					
	5514.41.00	-- Of polyester staple fibres, plain weave	MTK				7%
	5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	MTK				7%
	5514.43.00	-- Other woven fabrics of polyester staple fibres	MTK				7%
	5514.49.00	-- Other woven fabrics	MTK				7%
55.15		Other woven fabrics of synthetic staple fibres.					
		- Of polyester staple fibres:					
	5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	MTK				7%
	5515.12.00	-- Mixed mainly or solely with man-made filaments	MTK				7%
	5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	MTK				7%
	5515.19.00	-- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Of acrylic or modacrylic staple fibres:					
	5515.21.00	-- Mixed mainly or solely with man-made filaments	MTK				7%
	5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	MTK				7%
	5515.29.00	-- Other	MTK				7%
		- Other woven fabrics:					
	5515.91.00	-- Mixed mainly or solely with man-made filaments	MTK				7%
	5515.99	-- Other:					
	5515.99.10	--- Mixed mainly or solely with wool or fine animal hair	MTK				7%
	5515.99.90	--- Other	MTK				7%
55.16		Woven fabrics of artificial staple fibres.					
		- Containing 85% or more by weight of artificial staple fibres:					
	5516.11.00	-- Unbleached or bleached	MTK				7%
	5516.12.00	-- Dyed	MTK				7%
	5516.13.00	-- Of yarns of different colours	MTK				7%
	5516.14.00	-- Printed	MTK				7%
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:					
	5516.21.00	-- Unbleached or bleached	MTK				7%
	5516.22.00	-- Dyed	MTK				7%
	5516.23.00	-- Of yarns of different colours	MTK				7%
	5516.24.00	-- Printed	MTK				7%
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:					
	5516.31.00	-- Unbleached or bleached	MTK				7%
	5516.32.00	-- Dyed	MTK				7%
	5516.33.00	-- Of yarns of different colours	MTK				7%
	5516.34.00	-- Printed	MTK				7%
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:					
	5516.41.00	-- Unbleached or bleached	MTK				7%
	5516.42.00	-- Dyed	MTK				7%
	5516.43.00	-- Of yarns of different colours	MTK				7%
	5516.44.00	-- Printed	MTK				7%
		- Other:					
	5516.91.00	-- Unbleached or bleached	MTK				7%
	5516.92.00	-- Dyed	MTK				7%
	5516.93.00	-- Of yarns of different colours	MTK				7%
	5516.94.00	-- Printed	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 56

**Wadding, felt and nonwovens; special yarns;
twine, cordage, ropes and cables and
articles thereof**

Notes.

1. This Chapter does not cover:

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

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

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

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.					
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.					
		- Wadding of textile materials and articles thereof:					
	5601.21.00	-- Of cotton	KGM				7%
	5601.22	-- Of man-made fibres:					
	5601.22.10	--- Cigarette tow	KGM				7%
	5601.22.90	--- Other	KGM				7%
	5601.29.00	-- Other	KGM				7%
	5601.30	- Textile flock and dust and mill neps:					
	5601.30.10	-- Polyamide fibre flock	KGM				7%
	5601.30.20	-- Polypropylene fibre flock	KGM				7%
	5601.30.90	-- Other	KGM				7%
56.02		Felt, whether or not impregnated, coated, covered or laminated.					
	5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	KGM				7%
		- Other felt, not impregnated, coated, covered or laminated:					
	5602.21.00	-- Of wool or fine animal hair	KGM				7%
	5602.29.00	-- Of other textile materials	KGM				7%
	5602.90.00	- Other	KGM				7%
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.					
		- Of man-made filaments:					
	5603.11.00	-- Weighing not more than 25 g/m ²	KGM				7%
	5603.12.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	KGM				7%
	5603.13.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	KGM				7%
	5603.14.00	-- Weighing more than 150 g/m ²	KGM				7%
		- Other:					
	5603.91.00	-- Weighing not more than 25 g/m ²	KGM				7%
	5603.92.00	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	KGM				7%
	5603.93.00	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	KGM				7%
	5603.94.00	-- Weighing more than 150 g/m ²	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.					
	5604.10.00	- Rubber thread and cord, textile covered	KGM				7%
	5604.90	- Other:					
	5604.90.10	- - Imitation catgut, of silk yarn	KGM				7%
	5604.90.20	- - Rubber impregnated textile thread yarn	KGM				7%
	5604.90.30	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	KGM				7%
	5604.90.90	- - Other	KGM				7%
56.05	5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	KGM				7%
56.06	5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	KGM				7%
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.					
		- Of sisal or other textile fibres of the genus Agave:					
	5607.21.00	- - Binder or baler twine	TNE				7%
	5607.29.00	- - Other	TNE				7%
		- Of polyethylene or polypropylene:					
	5607.41.00	- - Binder or baler twine	TNE				7%
	5607.49.00	- - Other	TNE				7%
	5607.50	- Of other synthetic fibres:					
	5607.50.10	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	TNE				7%
	5607.50.90	- - Other	TNE				7%
	5607.90	- Other:					
	5607.90.10	- - Of artificial fibres	TNE				7%
		- - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres:					
	5607.90.21	- - - Of abaca (Manila hemp or Musa textilis Nee)	TNE				7%
	5607.90.22	- - - Of other hard (leaf) fibres	TNE				7%
	5607.90.30	- - Of jute or other textile bast fibres of heading 53.03	TNE				7%
	5607.90.90	- - Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.					
		- Of man-made textile materials:					
	5608.11.00	-- Made up fishing nets	KGM				7%
	5608.19	-- Other:					
	5608.19.20	--- Net bags	KGM				7%
	5608.19.90	--- Other	KGM				7%
	5608.90	- Other:					
	5608.90.10	-- Net bags	KGM				7%
	5608.90.90	-- Other	KGM				7%
56.09	5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	KGM				7%

Chapter 57

Carpets and other textile floor coverings

Notes.

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

57.01		Carpets and other textile floor coverings, knotted, whether or not made up.					
	5701.10	- Of wool or fine animal hair:					
	5701.10.10	-- Prayer rugs	MTK				7%
	5701.10.90	-- Other	MTK				7%
	5701.90	- Of other textile materials:					
		-- Of cotton:					
	5701.90.11	--- Prayer rugs	MTK				7%
	5701.90.19	--- Other	MTK				7%
	5701.90.20	-- Of jute fibres	MTK				7%
		-- Other:					
	5701.90.91	--- Prayer rugs	MTK				7%
	5701.90.99	--- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
57.02		Carpets and other textile floor coverings, woven, not tufted or flopped, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.					
	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	MTK				7%
	5702.20.00	- Floor coverings of coconut fibres (coir) - Other, of pile construction, not made up:	MTK				7%
	5702.31.00	- - Of wool or fine animal hair	MTK				7%
	5702.32.00	- - Of man-made textile materials	MTK				7%
	5702.39	- - Of other textile materials:					
	5702.39.10	- - - Of cotton	MTK				7%
	5702.39.20	- - - Of jute fibres	MTK				7%
	5702.39.90	- - - Other - Other, of pile construction, made up:	MTK				7%
	5702.41	- - Of wool or fine animal hair:					
	5702.41.10	- - - Prayer rugs	MTK				7%
	5702.41.90	- - - Other	MTK				7%
	5702.42	- - Of man-made textile materials:					
	5702.42.10	- - - Prayer rugs	MTK				7%
	5702.42.90	- - - Other	MTK				7%
	5702.49	- - Of other textile materials:					
		- - - Of cotton:					
	5702.49.11	- - - - Prayer rugs	MTK				7%
	5702.49.19	- - - - Other	MTK				7%
	5702.49.20	- - - Of jute fibres	MTK				7%
		- - - Other:					
	5702.49.91	- - - - Prayer rugs	MTK				7%
	5702.49.99	- - - - Other	MTK				7%
	5702.50	- Other, not of pile construction, not made up:					
	5702.50.10	- - Of cotton	MTK				7%
	5702.50.20	- - Of jute fibres	MTK				7%
	5702.50.90	- - Other - Other, not of pile construction, made up:	MTK				7%
	5702.91	- - Of wool or fine animal hair:					
	5702.91.10	- - - Prayer rugs	MTK				7%
	5702.91.90	- - - Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5702.92	-- Of man-made textile materials:					
	5702.92.10	--- Prayer rugs	MTK				7%
	5702.92.90	--- Other	MTK				7%
	5702.99	-- Of other textile materials:					
		--- Of cotton:					
	5702.99.11	---- Prayer rugs	MTK				7%
	5702.99.19	---- Other	MTK				7%
	5702.99.20	--- Of jute fibres	MTK				7%
		--- Other:					
	5702.99.91	---- Prayer rugs	MTK				7%
	5702.99.99	---- Other	MTK				7%
57.03		Carpets and other textile floor coverings (including turf), tufted, whether or not made up.					
	5703.10	- Of wool or fine animal hair:					
	5703.10.10	-- Floor mats of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	MTK				7%
	5703.10.20	-- Prayer rugs	MTK				7%
	5703.10.30	-- Flooring carpets of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	MTK				7%
	5703.10.90	-- Other	MTK				7%
		- Of nylon or other polyamides:					
	5703.21.00	-- Turf	MTK				7%
	5703.29	-- Other:					
	5703.29.10	--- Prayer rugs	MTK				7%
	5703.29.90	--- Other	MTK				7%
		- Of other man-made textile materials:					
	5703.31.00	-- Turf	MTK				7%
	5703.39	-- Other:					
	5703.39.10	--- Prayer rugs	MTK				7%
	5703.39.90	--- Other	MTK				7%
	5703.90	- Of other textile materials:					
		--- Of cotton:					
	5703.90.11	--- Prayer rugs	MTK				7%
	5703.90.19	--- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Of jute fibres:					
	5703.90.21	- - - Floor mats of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	MTK				7%
	5703.90.22	- - - Flooring carpets of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	MTK				7%
	5703.90.29	- - - Other	MTK				7%
		- - Other:					
	5703.90.91	- - - Floor mats of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	MTK				7%
	5703.90.92	- - - Prayer rugs	MTK				7%
	5703.90.93	- - - Flooring carpets of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	MTK				7%
	5703.90.99	- - - Other	MTK				7%
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.					
	5704.10.00	- Tiles, having a maximum surface area of 0.3 m ²	MTK				7%
	5704.20.00	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	MTK				7%
	5704.90.00	- Other	MTK				7%
57.05		Other carpets and other textile floor coverings, whether or not made up.					
		- Of cotton:					
	5705.00.11	- - Prayer rugs	MTK				7%
	5705.00.19	- - Other	MTK				7%
		- Of jute fibres:					
	5705.00.21	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	MTK				7%
	5705.00.29	- - Other	MTK				7%
		- Other:					
	5705.00.91	- - Prayer rugs	MTK				7%
	5705.00.92	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	MTK				7%
	5705.00.99	- - Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 58

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

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

58.01

Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.

5801.10	- Of wool or fine animal hair:						
5801.10.10	-- Coated, covered or laminated		MTK				7%
5801.10.90	-- Other		MTK				7%
	- Of cotton:						
5801.21	-- Uncut weft pile fabrics:						
5801.21.10	--- Coated, covered or laminated		MTK				7%
5801.21.90	--- Other		MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5801.22	-- Cut corduroy:					
	5801.22.10	--- Coated, covered or laminated	MTK				7%
	5801.22.90	--- Other	MTK				7%
	5801.23	-- Other weft pile fabrics:					
	5801.23.10	--- Coated, covered or laminated	MTK				7%
	5801.23.90	--- Other	MTK				7%
	5801.26	-- Chenille fabrics:					
	5801.26.10	--- Coated, covered or laminated	MTK				7%
	5801.26.90	--- Other	MTK				7%
	5801.27	-- Warp pile fabrics:					
	5801.27.10	--- Coated, covered or laminated	MTK				7%
	5801.27.90	--- Other	MTK				7%
		- Of man-made fibres:					
	5801.31	-- Uncut weft pile fabrics:					
	5801.31.10	--- Coated, covered or laminated	MTK				7%
	5801.31.90	--- Other	MTK				7%
	5801.32	-- Cut corduroy:					
	5801.32.10	--- Coated, covered or laminated	MTK				7%
	5801.32.90	--- Other	MTK				7%
	5801.33	-- Other weft pile fabrics:					
	5801.33.10	--- Coated, covered or laminated	MTK				7%
	5801.33.90	--- Other	MTK				7%
	5801.36	-- Chenille fabrics:					
	5801.36.10	--- Coated, covered or laminated	MTK				7%
	5801.36.90	--- Other	MTK				7%
	5801.37	-- Warp pile fabrics:					
		--- Coated, covered or laminated:					
	5801.37.11	---- With cut pile	MTK				7%
	5801.37.12	---- With uncut pile	MTK				7%
		--- Other:					
	5801.37.91	---- With cut pile	MTK				7%
	5801.37.92	---- With uncut pile	MTK				7%
	5801.90	- Of other textile materials:					
		-- Of silk:					
	5801.90.11	--- Coated, covered or laminated	MTK				7%
	5801.90.19	--- Other	MTK				7%
		-- Other:					
	5801.90.91	--- Coated, covered or laminated	MTK				7%
	5801.90.99	--- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.					
	5802.10	- Terry towelling and similar woven terry fabrics, of cotton:					
	5802.10.10	- - Unbleached	MTK				7%
	5802.10.90	- - Other	MTK				7%
	5802.20	- Terry towelling and similar woven terry fabrics, of other textile materials:					
	5802.20.10	- - Of wool or fine animal hair	MTK				7%
	5802.20.90	- - Other	MTK				7%
	5802.30	- Tufted textile fabrics:					
	5802.30.10	- - Impregnated, coated or covered	MTK				7%
	5802.30.20	- - Woven, of cotton or of man-made fibres	MTK				7%
	5802.30.30	- - Woven, of other materials	MTK				7%
	5802.30.90	- - Other	MTK				7%
58.03		Gauze, other than narrow fabrics of heading 58.06.					
	5803.00.10	- Of cotton	MTK				7%
	5803.00.20	- Of man-made fibres	MTK				7%
	5803.00.30	- Of wool or fine animal hair	MTK				7%
	5803.00.90	- Other	MTK				7%
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.					
	5804.10	- Tulles and other net fabrics:					
		- - Of silk:					
	5804.10.11	- - - Impregnated, coated, covered or laminated	MTK				7%
	5804.10.19	- - - Other	MTK				7%
		- - Of cotton:					
	5804.10.21	- - - Impregnated, coated, covered or laminated	MTK				7%
	5804.10.29	- - - Other	MTK				7%
		- - Other:					
	5804.10.91	- - - Impregnated, coated, covered or laminated	MTK				7%
	5804.10.99	- - - Other	MTK				7%
		- Mechanically made lace:					
	5804.21	- - Of man-made fibres:					
	5804.21.10	- - - Impregnated, coated, covered or laminated	MTK				7%
	5804.21.90	- - - Other	MTK				7%
	5804.29	- - Of other textile materials:					
	5804.29.10	- - - Impregnated, coated, covered or laminated	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5804.29.90	- - - Other	MTK				7%
	5804.30.00	- Hand-made lace	MTK				7%
58.05		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.					
	5805.00.10	- Of cotton	KGM				7%
	5805.00.90	- Other	KGM				7%
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).					
	5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:					
	5806.10.10	- - Of silk	KGM				7%
	5806.10.20	- - Of cotton	KGM				7%
	5806.10.90	- - Other	KGM				7%
	5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread:					
	5806.20.10	- - Tape of a kind used to wrap the grips or handles of sports equipment	KGM				7%
	5806.20.90	- - Other	KGM				7%
		- Other woven fabrics:					
	5806.31	- - Of cotton:					
	5806.31.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	KGM				7%
	5806.31.20	- - - Backing of a kind used for electrical insulating paper	KGM				7%
	5806.31.30	- - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	KGM				7%
	5806.31.90	- - - Other	KGM				7%
	5806.32	- - Of man-made fibres:					
	5806.32.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	KGM				7%
	5806.32.40	- - - Backing of a kind used for electrical insulating paper	KGM				7%
	5806.32.50	- - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	KGM				7%
	5806.32.90	- - - Other	KGM				7%
	5806.39	- - Of other textile materials:					
	5806.39.10	- - - Of silk	KGM				7%
		- - - Other:					
	5806.39.91	- - - - Backing of a kind used for electrical insulating paper	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	5806.39.92	---- Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	KGM				7%
	5806.39.93	---- Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	KGM				7%
	5806.39.99	---- Other	KGM				7%
	5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	KGM				7%
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.					
	5807.10.00	- Woven	KGM				7%
	5807.90	- Other:					
	5807.90.10	-- Of nonwoven fabrics	KGM				7%
	5807.90.90	-- Other	KGM				7%
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.					
	5808.10	- Braids in the piece:					
	5808.10.10	-- Combined with rubber thread	KGM				7%
	5808.10.90	-- Other	KGM				7%
	5808.90	- Other:					
	5808.90.10	-- Combined with rubber thread	KGM				7%
	5808.90.90	-- Other	KGM				7%
58.09	5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	MTK				7%
58.10		Embroidery in the piece, in strips or in motifs.					
	5810.10.00	- Embroidery without visible ground	KGM				7%
		- Other embroidery:					
	5810.91.00	-- Of cotton	KGM				7%
	5810.92.00	-- Of man-made fibres	KGM				7%
	5810.99.00	-- Of other textile materials	KGM				7%
58.11		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.					
	5811.00.10	- Of wool or fine or coarse animal hair	KGM				7%
	5811.00.90	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 59

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

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 58.11;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>4. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).</p> <p>This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).</p>					
		<p>5. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:</p> <p>(a) Textile fabrics impregnated, coated, covered or laminated with rubber,</p> <p>(i) Weighing not more than 1,500 g/m²; or</p> <p>(ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;</p> <p>(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and</p> <p>(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.</p> <p>This heading does not, however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.</p>					
		<p>6. Heading 59.07 does not apply to:</p> <p>(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;</p> <p>(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);</p> <p>(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;</p> <p>(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;</p> <p>(e) Wood veneered on a backing of textile fabrics (heading 44.08);</p> <p>(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);</p> <p>(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or</p> <p>(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

7. Heading 59.10 does not apply to:

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

8. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.					
	5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	MTK				7%
	5901.90	- Other:					
	5901.90.10	-- Tracing cloth	MTK				7%
	5901.90.20	-- Prepared painting canvas	MTK				7%
	5901.90.90	-- Other	MTK				7%
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.					
	5902.10	- Of nylon or other polyamides: -- Chafer fabric, rubberised:					
	5902.10.11	--- Of nylon-6 yarn	MTK				7%
	5902.10.19	--- Other	MTK				7%
		-- Other:					
	5902.10.91	--- Of nylon-6 yarn	MTK				7%
	5902.10.99	--- Other	MTK				7%
	5902.20	- Of polyesters: -- Chafer fabric, rubberised	MTK				7%
	5902.20.20	-- Chafer fabric, rubberised	MTK				7%
		-- Other:					
	5902.20.91	--- Containing cotton	MTK				7%
	5902.20.99	--- Other	MTK				7%
	5902.90.00	- Other	MTK				7%
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.					
	5903.10	- With poly(vinyl chloride):					
	5903.10.10	-- Interlining	MTK				7%
	5903.10.90	-- Other	MTK				7%
	5903.20.00	- With polyurethane	MTK				7%
	5903.90	- Other:					
	5903.90.10	-- Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides	MTK				7%
	5903.90.90	-- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.					
	5904.10.00	- Linoleum	MTK				7%
	5904.90.00	- Other	MTK				7%
59.05		Textile wall coverings.					
	5905.00.10	- Of wool or fine or coarse animal hair	MTK				7%
	5905.00.90	- Other	MTK				7%
59.06		Rubberised textile fabrics, other than those of heading 59.02.					
	5906.10.00	- Adhesive tape of a width not exceeding 20 cm	KGM				7%
		- Other:					
	5906.91.00	- - Knitted or crocheted	KGM				7%
	5906.99	- - Other:					
	5906.99.10	- - - Rubberised sheeting suitable for hospital use	KGM				7%
	5906.99.90	- - - Other	KGM				7%
59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.					
	5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	MTK				7%
	5907.00.30	- Fabrics impregnated, coated or covered with fire resistant substances	MTK				7%
	5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	MTK				7%
	5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	MTK				7%
	5907.00.60	- Fabrics impregnated, coated or covered with other substances	MTK				7%
	5907.00.90	- Other	MTK				7%
59.08		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.					
	5908.00.10	- Wicks; incandescent gas mantles	KGM				7%
	5908.00.90	- Other	KGM				7%
59.09		Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.					
	5909.00.10	- Fire hoses	MTR				7%
	5909.00.90	- Other	MTR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
59.10	5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	KGM				7%
59.11		Textile products and articles, for technical uses, specified in Note 8 to this Chapter.					
	5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	KGM				7%
	5911.20.00	- Bolting cloth, whether or not made up - 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):	KGM				7%
	5911.31.00	- - Weighing less than 650 g/m ²	KGM				7%
	5911.32.00	- - Weighing 650 g/m ² or more	KGM				7%
	5911.40.00	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	KGM				7%
	5911.90	- Other:					
	5911.90.10	- - Gaskets and seals	KGM				7%
	5911.90.90	- - Other	KGM				7%

Chapter 60

Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Subheading Note.					
		1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m ² and not more than 55 g/m ² , having a mesh size of not less than 20 holes/cm ² and not more than 100 holes/cm ² , and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).					
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.					
	6001.10.00	- "Long pile" fabrics	MTK				7%
		- Looped pile fabrics:					
	6001.21.00	-- Of cotton	MTK				7%
	6001.22.00	-- Of man-made fibres	MTK				7%
	6001.29.00	-- Of other textile materials	MTK				7%
		- Other:					
	6001.91.00	-- Of cotton	MTK				7%
	6001.92	-- Of man-made fibres:					
	6001.92.20	--- Pile fabrics of 100% polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	MTK				7%
	6001.92.30	--- Containing elastomeric yarn or rubber thread	MTK				7%
	6001.92.90	--- Other	MTK				7%
	6001.99.00	-- Of other textile materials	MTK				7%
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.					
	6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	MTK				7%
	6002.90.00	- Other	MTK				7%
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.					
	6003.10.00	- Of wool or fine animal hair	MTK				7%
	6003.20.00	- Of cotton	MTK				7%
	6003.30.00	- Of synthetic fibres	MTK				7%
	6003.40.00	- Of artificial fibres	MTK				7%
	6003.90.00	- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.					
	6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:					
	6004.10.10	-- Containing by weight not more than 20% of elastomeric yarn	MTK				7%
	6004.10.90	-- Other	MTK				7%
	6004.90.00	- Other	MTK				7%
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.					
		- Of cotton:					
	6005.21.00	-- Unbleached or bleached	MTK				7%
	6005.22.00	-- Dyed	MTK				7%
	6005.23.00	-- Of yarns of different colours	MTK				7%
	6005.24.00	-- Printed	MTK				7%
		- Of synthetic fibres:					
	6005.35.00	-- Fabrics specified in Subheading Note 1 to this Chapter	MTK				7%
	6005.36	-- Other, unbleached or bleached:					
	6005.36.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	MTK				7%
	6005.36.90	--- Other	MTK				7%
	6005.37	-- Other, dyed:					
	6005.37.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	MTK				7%
	6005.37.90	--- Other	MTK				7%
	6005.38	-- Other, of yarns of different colours:					
	6005.38.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	MTK				7%
	6005.38.90	--- Other	MTK				7%
	6005.39	-- Other, printed:					
	6005.39.10	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	MTK				7%
	6005.39.90	--- Other	MTK				7%
		- Of artificial fibres:					
	6005.41.00	-- Unbleached or bleached	MTK				7%
	6005.42.00	-- Dyed	MTK				7%
	6005.43.00	-- Of yarns of different colours	MTK				7%
	6005.44.00	-- Printed	MTK				7%
	6005.90	- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6005.90.10	-- Of wool or fine animal hair	MTK				7%
	6005.90.90	-- Other	MTK				7%
60.06		Other knitted or crocheted fabrics.					
	6006.10.00	- Of wool or fine animal hair	MTK				7%
		- Of cotton:					
	6006.21.00	-- Unbleached or bleached	MTK				7%
	6006.22.00	-- Dyed	MTK				7%
	6006.23.00	-- Of yarns of different colours	MTK				7%
	6006.24.00	-- Printed	MTK				7%
		- Of synthetic fibres:					
	6006.31	-- Unbleached or bleached:					
	6006.31.10	--- Nylon fibre mesh of a kind used as backing material for mosaic tiles	MTK				7%
	6006.31.20	--- Elastic (combined with rubber threads)	MTK				7%
	6006.31.90	--- Other	MTK				7%
	6006.32	-- Dyed:					
	6006.32.10	--- Nylon fibre mesh of a kind used as backing material for mosaic tiles	MTK				7%
	6006.32.20	--- Elastic (combined with rubber threads)	MTK				7%
	6006.32.90	--- Other	MTK				7%
	6006.33	-- Of yarns of different colours:					
	6006.33.10	--- Elastic (combined with rubber threads)	MTK				7%
	6006.33.90	--- Other	MTK				7%
	6006.34	-- Printed:					
	6006.34.10	--- Elastic (combined with rubber threads)	MTK				7%
	6006.34.90	--- Other	MTK				7%
		- Of artificial fibres:					
	6006.41	-- Unbleached or bleached:					
	6006.41.10	--- Elastic (combined with rubber threads)	MTK				7%
	6006.41.90	--- Other	MTK				7%
	6006.42	-- Dyed:					
	6006.42.10	--- Elastic (combined with rubber threads)	MTK				7%
	6006.42.90	--- Other	MTK				7%
	6006.43	-- Of yarns of different colours:					
	6006.43.10	--- Elastic (combined with rubber threads)	MTK				7%
	6006.43.90	--- Other	MTK				7%
	6006.44	-- Printed:					
	6006.44.10	--- Elastic (combined with rubber threads)	MTK				7%
	6006.44.90	--- Other	MTK				7%
	6006.90.00	- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 61

**Articles of apparel and clothing accessories,
knitted or crocheted**

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>- 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.</p> <p>(b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:</p> <ul style="list-style-type: none"> - 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. <p>All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.</p> <p>4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.</p> <p>“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.</p> <p>5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.</p> <p>6. For the purposes of heading 61.11:</p> <ul style="list-style-type: none"> (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm; (b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11. <p>7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or					
		(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising: <ul style="list-style-type: none"> - 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. <p>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.</p> <p>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.</p>					
		8. Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.					
		9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.					
		Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.					
		10. Articles of this Chapter may be made of metal thread.					
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.					
	6101.20.00	- Of cotton	TEN				7%
	6101.30.00	- Of man-made fibres	TEN				7%
	6101.90.00	- Of other textile materials	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.					
	6102.10.00	- Of wool or fine animal hair	TEN				7%
	6102.20.00	- Of cotton	TEN				7%
	6102.30.00	- Of man-made fibres	TEN				7%
	6102.90.00	- Of other textile materials	TEN				7%
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
	6103.10.00	- Suits	TEN				7%
		- Ensembles:					
	6103.22.00	-- Of cotton	TEN				7%
	6103.23.00	-- Of synthetic fibres	TEN				7%
	6103.29.00	-- Of other textile materials	TEN				7%
		- Jackets and blazers:					
	6103.31.00	-- Of wool or fine animal hair	TEN				7%
	6103.32.00	-- Of cotton	TEN				7%
	6103.33.00	-- Of synthetic fibres	TEN				7%
	6103.39	-- Of other textile materials:					
	6103.39.10	--- Of ramie, linen or silk	TEN				7%
	6103.39.90	--- Other	TEN				7%
		- Trousers, bib and brace overalls, breeches and shorts:					
	6103.41.00	-- Of wool or fine animal hair	TEN				7%
	6103.42.00	-- Of cotton	TEN				7%
	6103.43.00	-- Of synthetic fibres	TEN				7%
	6103.49.00	-- Of other textile materials	TEN				7%
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.					
		- Suits:					
	6104.13.00	-- Of synthetic fibres	TEN				7%
	6104.19	-- Of other textile materials:					
	6104.19.20	--- Of cotton	TEN				7%
	6104.19.90	--- Other	TEN				7%
		- Ensembles:					
	6104.22.00	-- Of cotton	TEN				7%
	6104.23.00	-- Of synthetic fibres	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6104.29.00	-- Of other textile materials	TEN				7%
		- Jackets and blazers:					
	6104.31.00	-- Of wool or fine animal hair	TEN				7%
	6104.32.00	-- Of cotton	TEN				7%
	6104.33.00	-- Of synthetic fibres	TEN				7%
	6104.39.00	-- Of other textile materials	TEN				7%
		- Dresses:					
	6104.41.00	-- Of wool or fine animal hair	TEN				7%
	6104.42.00	-- Of cotton	TEN				7%
	6104.43.00	-- Of synthetic fibres	TEN				7%
	6104.44.00	-- Of artificial fibres	TEN				7%
	6104.49.00	-- Of other textile materials	TEN				7%
		- Skirts and divided skirts:					
	6104.51.00	-- Of wool or fine animal hair	TEN				7%
	6104.52.00	-- Of cotton	TEN				7%
	6104.53.00	-- Of synthetic fibres	TEN				7%
	6104.59.00	-- Of other textile materials	TEN				7%
		- Trousers, bib and brace overalls, breeches and shorts:					
	6104.61.00	-- Of wool or fine animal hair	TEN				7%
	6104.62.00	-- Of cotton	TEN				7%
	6104.63.00	-- Of synthetic fibres	TEN				7%
	6104.69.00	-- Of other textile materials	TEN				7%
61.05		Men's or boys' shirts, knitted or crocheted.					
	6105.10.00	- Of cotton	TEN				7%
	6105.20	- Of man-made fibres:					
	6105.20.10	-- Of synthetic fibres	TEN				7%
	6105.20.20	-- Of artificial fibres	TEN				7%
	6105.90.00	- Of other textile materials	TEN				7%
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.					
	6106.10.00	- Of cotton	TEN				7%
	6106.20.00	- Of man-made fibres	TEN				7%
	6106.90.00	- Of other textile materials	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
		- Underpants and briefs:					
	6107.11.00	-- Of cotton	TEN				7%
	6107.12.00	-- Of man-made fibres	TEN				7%
	6107.19.00	-- Of other textile materials	TEN				7%
		- Nightshirts and pyjamas:					
	6107.21.00	-- Of cotton	TEN				7%
	6107.22.00	-- Of man-made fibres	TEN				7%
	6107.29.00	-- Of other textile materials	TEN				7%
		- Other:					
	6107.91.00	-- Of cotton	TEN				7%
	6107.99.00	-- Of other textile materials	TEN				7%
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.					
		- Slips and petticoats:					
	6108.11.00	-- Of man-made fibres	TEN				7%
	6108.19	-- Of other textile materials:					
	6108.19.20	--- Of wool or fine animal hair	TEN				7%
	6108.19.30	--- Of cotton	TEN				7%
	6108.19.40	--- Of silk	TEN				7%
	6108.19.90	--- Other	TEN				7%
		- Briefs and panties:					
	6108.21.00	-- Of cotton	TEN				7%
	6108.22.00	-- Of man-made fibres	TEN				7%
	6108.29.00	-- Of other textile materials	TEN				7%
		- Nightdresses and pyjamas:					
	6108.31.00	-- Of cotton	TEN				7%
	6108.32.00	-- Of man-made fibres	TEN				7%
	6108.39.00	-- Of other textile materials	TEN				7%
		- Other:					
	6108.91.00	-- Of cotton	TEN				7%
	6108.92.00	-- Of man-made fibres	TEN				7%
	6108.99.00	-- Of other textile materials	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
61.09		T-shirts, singlets and other vests, knitted or crocheted.					
	6109.10	- Of cotton:					
	6109.10.10	-- For men or boys	TEN				7%
	6109.10.20	-- For women or girls	TEN				7%
	6109.90	- Of other textile materials:					
	6109.90.10	-- For men or boys, of ramie, linen or silk	TEN				7%
	6109.90.20	-- For men or boys, of other textile materials	TEN				7%
	6109.90.30	-- For women or girls	TEN				7%
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.					
		- Of wool or fine animal hair:					
	6110.11.00	-- Of wool	TEN				7%
	6110.12.00	-- Of Kashmir (cashmere) goats	TEN				7%
	6110.19.00	-- Other	TEN				7%
	6110.20.00	- Of cotton	TEN				7%
	6110.30.00	- Of man-made fibres	TEN				7%
	6110.90.00	- Of other textile materials	TEN				7%
61.11		Babies' garments and clothing accessories, knitted or crocheted.					
	6111.20.00	- Of cotton	TEN				7%
	6111.30.00	- Of synthetic fibres	TEN				7%
	6111.90	- Of other textile materials:					
	6111.90.10	-- Of wool or fine animal hair	TEN				7%
	6111.90.90	-- Other	TEN				7%
61.12		Track suits, ski suits and swimwear, knitted or crocheted.					
		- Track suits:					
	6112.11.00	-- Of cotton	TEN				7%
	6112.12.00	-- Of synthetic fibres	TEN				7%
	6112.19.00	-- Of other textile materials	TEN				7%
	6112.20.00	- Ski suits	TEN				7%
		- Men's or boys' swimwear:					
	6112.31.00	-- Of synthetic fibres	TEN				7%
	6112.39.00	-- Of other textile materials	TEN				7%
		- Women's or girls' swimwear:					
	6112.41	-- Of synthetic fibres:					
	6112.41.10	--- Mastectomy swimwear (post breast surgery swimwear)	TEN				7%
	6112.41.90	--- Other	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6112.49	-- Of other textile materials:					
	6112.49.10	--- Mastectomy swimwear (post breast surgery swimwear)	TEN				7%
	6112.49.90	--- Other	TEN				7%
61.13		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.					
	6113.00.10	- Divers' suits (wetsuits)	TEN				7%
	6113.00.30	- Garments used for protection from fire	TEN				7%
	6113.00.40	- Other protective work garments	TEN				7%
	6113.00.90	- Other	TEN				7%
61.14		Other garments, knitted or crocheted.					
	6114.20.00	- Of cotton	TEN				7%
	6114.30	- Of man-made fibres:					
	6114.30.20	-- Garments used for protection from fire	TEN				7%
	6114.30.90	-- Other	TEN				7%
	6114.90	- Of other textile materials:					
	6114.90.10	-- Of wool or fine animal hair	TEN				7%
	6114.90.90	-- Other	TEN				7%
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.					
	6115.10	- Graduated compression hosiery (for example, stockings for varicose veins):					
	6115.10.10	-- Stockings for varicose veins, of synthetic fibres	TEN				7%
	6115.10.90	-- Other	TEN				7%
		- Other panty hose and tights:					
	6115.21.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	TPR				7%
	6115.22.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	TPR				7%
	6115.29	-- Of other textile materials:					
	6115.29.10	--- Of cotton	TPR				7%
	6115.29.90	--- Other	TPR				7%
	6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:					
	6115.30.10	-- Of cotton	TPR				7%
	6115.30.90	-- Other	TPR				7%
		- Other:					
	6115.94.00	-- Of wool or fine animal hair	TPR				7%
	6115.95.00	-- Of cotton	TPR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6115.96.00	-- Of synthetic fibres	TPR				7%
	6115.99.00	-- Of other textile materials	TPR				7%
61.16		Gloves, mittens and mitts, knitted or crocheted.					
	6116.10	- Impregnated, coated, covered or laminated with plastics or rubber:					
	6116.10.10	-- Divers' gloves	TPR				7%
	6116.10.90	-- Other	TPR				7%
		- Other:					
	6116.91.00	-- Of wool or fine animal hair	TPR				7%
	6116.92.00	-- Of cotton	TPR				7%
	6116.93.00	-- Of synthetic fibres	TPR				7%
	6116.99.00	-- Of other textile materials	TPR				7%
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.					
	6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:					
	6117.10.10	-- Of cotton	KGM				7%
	6117.10.90	-- Other	KGM				7%
	6117.80	- Other accessories:					
		-- Ties, bow ties and cravats:					
	6117.80.11	--- Of wool or fine animal hair	KGM				7%
	6117.80.19	--- Other	KGM				7%
	6117.80.20	-- Wrist bands, knee bands or ankle bands	KGM				7%
	6117.80.90	-- Other	KGM				7%
	6117.90.00	- Parts	KGM				7%

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

3. For the purposes of headings 62.03 and 62.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>(b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:</p> <ul style="list-style-type: none"> - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt. <p>All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.</p>					
		<p>4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.</p> <p>“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.</p>					
		<p>5. For the purposes of heading 62.09:</p> <p>(a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;</p> <p>(b) Articles which are, <i>prima facie</i>, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.</p>					
		<p>6. Garments which are, <i>prima facie</i>, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.</p>					
		<p>7. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:</p> <p>(a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:</p> <ul style="list-style-type: none"> - 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. <p>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.</p> <p>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.</p>					
		8. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.					
		9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.					
		Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.					
		10. Articles of this Chapter may be made of metal thread.					
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.					
	6201.20	- Of wool or fine animal hair:					
	6201.20.10	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	TEN				7%
	6201.20.90	-- Other	TEN				7%
	6201.30	- Of cotton:					
	6201.30.10	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	TEN				7%
	6201.30.90	-- Other	TEN				7%
	6201.40	- Of man-made fibres:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6201.40.10	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	TEN				7%
	6201.40.90	-- Other	TEN				7%
	6201.90	- Of other textile materials:					
		-- Of silk:					
	6201.90.11	--- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	TEN				7%
	6201.90.19	--- Other	TEN				7%
		-- Of ramie:					
	6201.90.21	--- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	TEN				7%
	6201.90.29	--- Other	TEN				7%
	6201.90.90	-- Other	TEN				7%
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.					
	6202.20	- Of wool or fine animal hair:					
	6202.20.10	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	TEN				7%
	6202.20.90	-- Other	TEN				7%
	6202.30	- Of cotton:					
	6202.30.10	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	TEN				7%
	6202.30.90	-- Other	TEN				7%
	6202.40	- Of man-made fibres:					
	6202.40.10	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	TEN				7%
	6202.40.90	-- Other	TEN				7%
	6202.90	- Of other textile materials:					
	6202.90.10	-- Of silk	TEN				7%
	6202.90.20	-- Of ramie	TEN				7%
	6202.90.90	-- Other	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
		- Suits:					
	6203.11.00	-- Of wool or fine animal hair	TEN				7%
	6203.12.00	-- Of synthetic fibres	TEN				7%
	6203.19	-- Of other textile materials:					
		--- Of cotton:					
	6203.19.11	---- Printed by traditional batik process	TEN				7%
	6203.19.19	---- Other	TEN				7%
		--- Of silk:					
	6203.19.21	---- Printed by traditional batik process	TEN				7%
	6203.19.29	---- Other	TEN				7%
	6203.19.90	--- Other	TEN				7%
		- Ensembles:					
	6203.22	-- Of cotton:					
	6203.22.10	--- Printed by traditional batik process	TEN				7%
	6203.22.90	--- Other	TEN				7%
	6203.23.00	-- Of synthetic fibres	TEN				7%
	6203.29	-- Of other textile materials:					
	6203.29.10	--- Of wool or fine animal hair	TEN				7%
	6203.29.90	--- Other	TEN				7%
		- Jackets and blazers:					
	6203.31.00	-- Of wool or fine animal hair	TEN				7%
	6203.32	-- Of cotton:					
	6203.32.10	--- Printed by traditional batik process	TEN				7%
	6203.32.90	--- Other	TEN				7%
	6203.33.00	-- Of synthetic fibres	TEN				7%
	6203.39.00	-- Of other textile materials	TEN				7%
		- Trousers, bib and brace overalls, breeches and shorts:					
	6203.41.00	-- Of wool or fine animal hair	TEN				7%
	6203.42	-- Of cotton:					
	6203.42.10	--- Bib and brace overalls	TEN				7%
	6203.42.90	--- Other	TEN				7%
	6203.43.00	-- Of synthetic fibres	TEN				7%
	6203.49	-- Of other textile materials:					
	6203.49.10	--- Of silk	TEN				7%
	6203.49.90	--- Other	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).					
		- Suits:					
	6204.11.00	-- Of wool or fine animal hair	TEN				7%
	6204.12	-- Of cotton:					
	6204.12.10	--- Printed by traditional batik process	TEN				7%
	6204.12.90	--- Other	TEN				7%
	6204.13.00	-- Of synthetic fibres	TEN				7%
	6204.19	-- Of other textile materials:					
		--- Of silk:					
	6204.19.11	---- Printed by traditional batik process	TEN				7%
	6204.19.19	---- Other	TEN				7%
	6204.19.90	--- Other	TEN				7%
		- Ensembles:					
	6204.21.00	-- Of wool or fine animal hair	TEN				7%
	6204.22	-- Of cotton:					
	6204.22.10	--- Printed by traditional batik process	TEN				7%
	6204.22.90	--- Other	TEN				7%
	6204.23.00	-- Of synthetic fibres	TEN				7%
	6204.29	-- Of other textile materials:					
	6204.29.10	--- Of silk	TEN				7%
	6204.29.90	--- Other	TEN				7%
		- Jackets and blazers:					
	6204.31.00	-- Of wool or fine animal hair	TEN				7%
	6204.32	-- Of cotton:					
	6204.32.10	--- Printed by traditional batik process	TEN				7%
	6204.32.90	--- Other	TEN				7%
	6204.33.00	-- Of synthetic fibres	TEN				7%
	6204.39	-- Of other textile materials:					
		--- Of silk:					
	6204.39.11	---- Printed by traditional batik process	TEN				7%
	6204.39.19	---- Other	TEN				7%
	6204.39.90	--- Other	TEN				7%
		- Dresses:					
	6204.41.00	-- Of wool or fine animal hair	TEN				7%
	6204.42	-- Of cotton:					
	6204.42.10	--- Printed by traditional batik process	TEN				7%
	6204.42.90	--- Other	TEN				7%
	6204.43.00	-- Of synthetic fibres	TEN				7%
	6204.44.00	-- Of artificial fibres	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6204.49	-- Of other textile materials:					
	6204.49.10	--- Printed by traditional batik process	TEN				7%
	6204.49.90	--- Other	TEN				7%
		- Skirts and divided skirts:					
	6204.51.00	-- Of wool or fine animal hair	TEN				7%
	6204.52	-- Of cotton:					
	6204.52.10	--- Printed by traditional batik process	TEN				7%
	6204.52.90	--- Other	TEN				7%
	6204.53.00	-- Of synthetic fibres	TEN				7%
	6204.59	-- Of other textile materials:					
	6204.59.10	--- Printed by traditional batik process	TEN				7%
	6204.59.90	--- Other	TEN				7%
		- Trousers, bib and brace overalls, breeches and shorts:					
	6204.61.00	-- Of wool or fine animal hair	TEN				7%
	6204.62.00	-- Of cotton	TEN				7%
	6204.63.00	-- Of synthetic fibres	TEN				7%
	6204.69.00	-- Of other textile materials	TEN				7%
62.05		Men's or boys' shirts.					
	6205.20	- Of cotton:					
	6205.20.10	-- Printed by traditional batik process	TEN				7%
	6205.20.20	-- Barong Tagalog	TEN				7%
	6205.20.90	-- Other	TEN				7%
	6205.30	- Of man-made fibres:					
	6205.30.10	-- Barong Tagalog	TEN				7%
	6205.30.90	-- Other	TEN				7%
	6205.90	- Of other textile materials:					
	6205.90.10	-- Of wool or fine animal hair	TEN				7%
		-- Other:					
	6205.90.91	--- Printed by traditional batik process	TEN				7%
	6205.90.92	--- Barong Tagalog	TEN				7%
	6205.90.99	--- Other	TEN				7%
62.06		Women's or girls' blouses, shirts and shirt-blouses.					
	6206.10	- Of silk or silk waste:					
	6206.10.10	-- Printed by traditional batik process	TEN				7%
	6206.10.90	-- Other	TEN				7%
	6206.20.00	- Of wool or fine animal hair	TEN				7%
	6206.30	- Of cotton:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6206.30.10	-- Printed by traditional batik process	TEN				7%
	6206.30.90	-- Other	TEN				7%
	6206.40.00	- Of man-made fibres	TEN				7%
	6206.90.00	- Of other textile materials	TEN				7%
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.					
		- Underpants and briefs:					
	6207.11.00	-- Of cotton	TEN				7%
	6207.19.00	-- Of other textile materials	TEN				7%
		- Nightshirts and pyjamas:					
	6207.21	-- Of cotton:					
	6207.21.10	--- Printed by traditional batik process	TEN				7%
	6207.21.90	--- Other	TEN				7%
	6207.22.00	-- Of man-made fibres	TEN				7%
	6207.29	-- Of other textile materials:					
	6207.29.10	--- Of silk	TEN				7%
	6207.29.90	--- Other	TEN				7%
		- Other:					
	6207.91.00	-- Of cotton	TEN				7%
	6207.99	-- Of other textile materials:					
	6207.99.10	--- Of man-made fibres	TEN				7%
	6207.99.90	--- Other	TEN				7%
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.					
		- Slips and petticoats:					
	6208.11.00	-- Of man-made fibres	TEN				7%
	6208.19.00	-- Of other textile materials	TEN				7%
		- Nightdresses and pyjamas:					
	6208.21	-- Of cotton:					
	6208.21.10	--- Printed by traditional batik process	TEN				7%
	6208.21.90	--- Other	TEN				7%
	6208.22.00	-- Of man-made fibres	TEN				7%
	6208.29	-- Of other textile materials:					
	6208.29.10	--- Printed by traditional batik process	TEN				7%
	6208.29.90	--- Other	TEN				7%
		- Other:					
	6208.91	-- Of cotton:					
	6208.91.10	--- Printed by traditional batik process	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6208.91.90	--- Other	TEN				7%
	6208.92	-- Of man-made fibres:					
	6208.92.10	--- Printed by traditional batik process	TEN				7%
	6208.92.90	--- Other	TEN				7%
	6208.99	-- Of other textile materials:					
	6208.99.10	--- Of wool or fine animal hair	TEN				7%
	6208.99.90	--- Other	TEN				7%
62.09		Babies' garments and clothing accessories.					
	6209.20	- Of cotton:					
	6209.20.30	-- T-shirts, shirts, pyjamas and similar articles	TEN				7%
	6209.20.40	-- Suits, pants and similar articles	TEN				7%
	6209.20.90	-- Other	TEN				7%
	6209.30	- Of synthetic fibres:					
	6209.30.10	-- Suits, pants and similar articles	TEN				7%
	6209.30.30	-- T-shirts, shirts, pyjamas and similar articles	TEN				7%
	6209.30.40	-- Clothing accessories	TEN				7%
	6209.30.90	-- Other	TEN				7%
	6209.90.00	- Of other textile materials	TEN				7%
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.					
	6210.10	- Of fabrics of heading 56.02 or 56.03:					
		-- Protective work garments:					
	6210.10.11	--- Garments used for protection from chemical substances, radiation or fire	TEN				7%
	6210.10.19	--- Other	TEN				7%
	6210.10.90	-- Other	TEN				7%
	6210.20	- Other garments, of the type described in heading 62.01:					
	6210.20.20	-- Garments used for protection from fire	TEN				7%
	6210.20.30	-- Garments used for protection from chemical substances or radiation	TEN				7%
	6210.20.40	-- Other protective work garments	TEN				7%
	6210.20.90	-- Other	TEN				7%
	6210.30	- Other garments, of the type described in heading 62.02:					
	6210.30.20	-- Garments used for protection from fire	TEN				7%
	6210.30.30	-- Garments used for protection from chemical substances or radiation	TEN				7%
	6210.30.40	-- Other protective work garments	TEN				7%
	6210.30.90	-- Other	TEN				7%
	6210.40	- Other men's or boys' garments:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6210.40.10	-- Garments used for protection from fire	TEN				7%
	6210.40.20	-- Garments used for protection from chemical substances or radiation	TEN				7%
	6210.40.90	-- Other	TEN				7%
	6210.50	- Other women's or girls' garments:					
	6210.50.10	-- Garments used for protection from fire	TEN				7%
	6210.50.20	-- Garments used for protection from chemical substances or radiation	TEN				7%
	6210.50.90	-- Other	TEN				7%
62.11		Track suits, ski suits and swimwear; other garments.					
		- Swimwear:					
	6211.11.00	-- Men's or boys'	TEN				7%
	6211.12.00	-- Women's or girls'	TEN				7%
	6211.20.00	- Ski suits	TEN				7%
		- Other garments, men's or boys':					
	6211.32	-- Of cotton:					
	6211.32.10	--- Garments for fencing or wrestling	TEN				7%
	6211.32.20	--- Pilgrimage robes (Ihram)	TEN				7%
	6211.32.90	--- Other	TEN				7%
	6211.33	-- Of man-made fibres:					
	6211.33.10	--- Garments for fencing or wrestling	TEN				7%
	6211.33.20	--- Garments used for protection from fire	TEN				7%
	6211.33.30	--- Garments used for protection from chemical substances or radiation	TEN				7%
	6211.33.40	--- Pilgrimage robes (Ihram)	TEN				7%
	6211.33.90	--- Other	TEN				7%
	6211.39	-- Of other textile materials:					
	6211.39.10	--- Garments for fencing or wrestling	TEN				7%
	6211.39.20	--- Garments used for protection from fire	TEN				7%
	6211.39.30	--- Garments used for protection from chemical substances or radiation	TEN				7%
	6211.39.40	--- Pilgrimage robes (Ihram)	TEN				7%
	6211.39.90	--- Other	TEN				7%
		- Other garments, women's or girls':					
	6211.42	-- Of cotton:					
	6211.42.10	--- Garments for fencing or wrestling	TEN				7%
	6211.42.20	--- Prayer cloaks	TEN				7%
	6211.42.30	--- Sarong of tubular type	TEN				7%
	6211.42.90	--- Other	TEN				7%
	6211.43	-- Of man-made fibres:					
	6211.43.10	--- Surgical gowns	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6211.43.20	--- Prayer cloaks	TEN				7%
	6211.43.30	--- Anti-explosive protective suits	TEN				7%
	6211.43.40	--- Garments for fencing or wrestling	TEN				7%
	6211.43.50	--- Garments used for protection from chemical substances, radiation or fire	TEN				7%
	6211.43.60	--- Flyers' coveralls	TEN				7%
	6211.43.70	--- Sarong of tubular type	TEN				7%
	6211.43.90	--- Other	TEN				7%
	6211.49	-- Of other textile materials:					
	6211.49.10	--- Garments for fencing or wrestling	TEN				7%
	6211.49.20	--- Garments used for protection from chemical substances, radiation or fire	TEN				7%
		--- Prayer cloaks:					
	6211.49.31	---- Of wool or of fine animal hair	TEN				7%
	6211.49.39	---- Other	TEN				7%
	6211.49.50	--- Sarong of tubular type	TEN				7%
	6211.49.60	--- Other, of wool or fine animal hair	TEN				7%
	6211.49.90	--- Other	TEN				7%
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.					
	6212.10	- Brassieres:					
		-- Of cotton:					
	6212.10.11	--- Mastectomy bra (post breast surgery bra)	TEN				7%
	6212.10.19	--- Other	TEN				7%
		-- Of other textile materials:					
	6212.10.91	--- Mastectomy bra (post breast surgery bra)	TEN				7%
	6212.10.99	--- Other	TEN				7%
	6212.20	- Girdles and panty-girdles:					
	6212.20.10	-- Of cotton	TEN				7%
	6212.20.90	-- Of other textile materials	TEN				7%
	6212.30	- Corselettes:					
	6212.30.10	-- Of cotton	TEN				7%
	6212.30.90	-- Of other textile materials	TEN				7%
	6212.90	- Other:					
		-- Of cotton:					
	6212.90.11	--- Compression garments of a kind used for the treatment of scar tissue and skin grafts	TEN				7%
	6212.90.12	--- Athletic supporters	TEN				7%
	6212.90.19	--- Other	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Of other textile materials:					
	6212.90.91	- - - Compression garment of a kind used for the treatment of scar tissue and skin grafts	TEN				7%
	6212.90.92	- - - Athletic supporters	TEN				7%
	6212.90.99	- - - Other	TEN				7%
62.13		Handkerchiefs.					
	6213.20	- Of cotton:					
	6213.20.10	- - Printed by the traditional batik process	TEN				7%
	6213.20.90	- - Other	TEN				7%
	6213.90	- Of other textile materials:					
		- - Of silk or silk waste:					
	6213.90.11	- - - Printed by the traditional batik process	TEN				7%
	6213.90.19	- - - Other	TEN				7%
		- - Other:					
	6213.90.91	- - - Printed by the traditional batik process	TEN				7%
	6213.90.99	- - - Other	TEN				7%
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.					
	6214.10	- Of silk or silk waste:					
	6214.10.10	- - Printed by the traditional batik process	TEN				7%
	6214.10.90	- - Other	TEN				7%
	6214.20.00	- Of wool or fine animal hair	TEN				7%
	6214.30	- Of synthetic fibres:					
	6214.30.10	- - Printed by the traditional batik process	TEN				7%
	6214.30.90	- - Other	TEN				7%
	6214.40	- Of artificial fibres:					
	6214.40.10	- - Printed by the traditional batik process	TEN				7%
	6214.40.90	- - Other	TEN				7%
	6214.90	- Of other textile materials:					
	6214.90.10	- - Printed by the traditional batik process	TEN				7%
	6214.90.90	- - Other	TEN				7%
62.15		Ties, bow ties and cravats.					
	6215.10	- Of silk or silk waste:					
	6215.10.10	- - Printed by the traditional batik process	TEN				7%
	6215.10.90	- - Other	TEN				7%
	6215.20	- Of man-made fibres:					
	6215.20.10	- - Printed by the traditional batik process	TEN				7%
	6215.20.90	- - Other	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6215.90	- Of other textile materials:					
	6215.90.10	- - Printed by the traditional batik process	TEN				7%
	6215.90.90	- - Other	TEN				7%
62.16		Gloves, mittens and mitts.					
	6216.00.10	- Protective work gloves, mittens and mitts	TPR				7%
		- Other:					
	6216.00.91	- - Of wool or fine animal hair	TPR				7%
	6216.00.92	- - Of cotton	TPR				7%
	6216.00.99	- - Other	TPR				7%
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.					
	6217.10	- Accessories:					
	6217.10.10	- - Judo belts	KGM				7%
	6217.10.90	- - Other	KGM				7%
	6217.90.00	- Parts	KGM				7%

Chapter 63

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

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(b) Footwear and headgear of any material other than asbestos.					
		In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:					
		(i) they must show signs of appreciable wear, and					
		(ii) they must be presented in bulk or in bales, sacks or similar packings.					
		Subheading Note.					
		1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).					
		SUB-CHAPTER I					
		OTHER MADE UP TEXTILE ARTICLES					
63.01		Blankets and travelling rugs.					
	6301.10.00	- Electric blankets	NMB				7%
	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	NMB				7%
	6301.30	- Blankets (other than electric blankets) and travelling rugs, of cotton:					
	6301.30.10	- - Printed by traditional batik process	NMB				7%
	6301.30.90	- - Other	NMB				7%
	6301.40	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres:					
	6301.40.10	- - Of nonwoven fabrics	NMB				7%
	6301.40.90	- - Other	NMB				7%
	6301.90	- Other blankets and travelling rugs:					
	6301.90.10	- - Of nonwoven fabrics	NMB				7%
	6301.90.90	- - Other	NMB				7%
63.02		Bed linen, table linen, toilet linen and kitchen linen.					
	6302.10.00	- Bed linen, knitted or crocheted	KGM				7%
		- Other bed linen, printed:					
	6302.21.00	- - Of cotton	KGM				7%
	6302.22	- - Of man-made fibres:					
	6302.22.10	- - - Of nonwoven fabrics	KGM				7%
	6302.22.90	- - - Other	KGM				7%
	6302.29.00	- - Of other textile materials	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other bed linen:					
	6302.31.00	-- Of cotton	KGM				7%
	6302.32	-- Of man-made fibres:					
	6302.32.10	--- Of nonwoven fabrics	KGM				7%
	6302.32.90	--- Other	KGM				7%
	6302.39.00	-- Of other textile materials	KGM				7%
	6302.40.00	- Table linen, knitted or crocheted	KGM				7%
		- Other table linen:					
	6302.51	-- Of cotton:					
	6302.51.10	--- Printed by traditional batik process	KGM				7%
	6302.51.90	--- Other	KGM				7%
	6302.53.00	-- Of man-made fibres	KGM				7%
	6302.59	-- Of other textile materials:					
	6302.59.10	--- Of flax	KGM				7%
	6302.59.90	--- Other	KGM				7%
	6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	KGM				7%
		- Other:					
	6302.91.00	-- Of cotton	KGM				7%
	6302.93.00	-- Of man-made fibres	KGM				7%
	6302.99	-- Of other textile materials:					
	6302.99.10	--- Of flax	KGM				7%
	6302.99.90	--- Other	KGM				7%
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.					
		- Knitted or crocheted:					
	6303.12.00	-- Of synthetic fibres	KGM				7%
	6303.19	-- Of other textile materials:					
	6303.19.10	--- Of cotton	KGM				7%
	6303.19.90	--- Other	KGM				7%
		- Other:					
	6303.91.00	-- Of cotton	KGM				7%
	6303.92.00	-- Of synthetic fibres	KGM				7%
	6303.99.00	-- Of other textile materials	KGM				7%
63.04		Other furnishing articles, excluding those of heading 94.04.					
		- Bedspreads:					
	6304.11.00	-- Knitted or crocheted	KGM				7%
	6304.19	-- Other:					
	6304.19.10	--- Of cotton	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6304.19.20	--- Other, nonwoven	KGM				7%
	6304.19.90	--- Other	KGM				7%
	6304.20.00	- Bed nets specified in Subheading Note 1 to this Chapter	KGM				7%
		- Other:					
	6304.91	-- Knitted or crocheted:					
	6304.91.10	--- Mosquito nets	KGM				7%
	6304.91.90	--- Other	KGM				7%
	6304.92.00	-- Not knitted or crocheted, of cotton	KGM				7%
	6304.93.00	-- Not knitted or crocheted, of synthetic fibres	KGM				7%
	6304.99.00	-- Not knitted or crocheted, of other textile materials	KGM				7%
63.05		Sacks and bags, of a kind used for the packing of goods.					
	6305.10	- Of jute or of other textile bast fibres of heading 53.03:					
		-- New:					
	6305.10.11	--- Of jute	TNE				7%
	6305.10.19	--- Other	TNE				7%
		-- Used:					
	6305.10.21	--- Of jute	TNE				7%
	6305.10.29	--- Other	TNE				7%
	6305.20.00	- Of cotton	TNE				7%
		- Of man-made textile materials:					
	6305.32	-- Flexible intermediate bulk containers:					
	6305.32.10	--- Nonwoven	TNE				7%
	6305.32.20	--- Knitted or crocheted	TNE				7%
	6305.32.90	--- Other	TNE				7%
	6305.33	-- Other, of polyethylene or polypropylene strip or the like:					
	6305.33.10	--- Knitted or crocheted	TNE				7%
	6305.33.20	--- Of woven fabrics of strip or the like	TNE				7%
	6305.33.90	--- Other	TNE				7%
	6305.39	-- Other:					
	6305.39.10	--- Nonwoven	TNE				7%
	6305.39.20	--- Knitted or crocheted	TNE				7%
	6305.39.90	--- Other	TNE				7%
	6305.90	- Of other textile materials:					
	6305.90.10	-- Of hemp of heading 53.05	TNE				7%
	6305.90.20	-- Of coconut (coir) of heading 53.05	TNE				7%
	6305.90.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
63.06		Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.					
		- Tarpaulins, awnings and sunblinds:					
	6306.12.00	-- Of synthetic fibres	KGM				7%
	6306.19	-- Of other textile materials:					
	6306.19.10	--- Of vegetable textile fibres of heading 53.05	KGM				7%
	6306.19.20	--- Of cotton	KGM				7%
	6306.19.90	--- Other	KGM				7%
		- Tents (including temporary canopies and similar articles):					
	6306.22.00	-- Of synthetic fibres	KGM				7%
	6306.29	-- Of other textile materials:					
	6306.29.10	--- Of cotton	KGM				7%
	6306.29.90	--- Other	KGM				7%
	6306.30.00	- Sails	KGM				7%
	6306.40	- Pneumatic mattresses:					
	6306.40.10	-- Of cotton	KGM				7%
	6306.40.90	-- Other	KGM				7%
	6306.90	- Other:					
	6306.90.10	-- Of nonwoven	KGM				7%
		-- Other:					
	6306.90.91	--- Of cotton	KGM				7%
	6306.90.99	--- Other	KGM				7%
63.07		Other made up articles, including dress patterns.					
	6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:					
	6307.10.10	-- Nonwoven other than felt	KGM				7%
	6307.10.20	-- Of felt	KGM				7%
	6307.10.90	-- Other	KGM				7%
	6307.20.00	- Life-jackets and life-belts	KGM				7%
	6307.90	- Other:					
	6307.90.30	-- Umbrella covers in pre-cut triangular form	KGM				7%
	6307.90.40	-- Surgical masks	KGM				7%
		-- Safety harnesses:					
	6307.90.61	--- Suitable for industrial use	KGM				7%
	6307.90.69	--- Other	KGM				7%
	6307.90.70	-- Fans and handscreens	KGM				7%
	6307.90.80	-- Laces for shoes, boots, corsets and the like	KGM				7%
	6307.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUB-CHAPTER II							
SETS							
63.08	6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	KGM				7%
SUB-CHAPTER III							
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS							
63.09	6309.00.00	Worn clothing and other worn articles.	TNE				7%
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.					
	6310.10	- Sorted:					
	6310.10.10	-- Used or new rags	TNE				7%
	6310.10.90	-- Other	TNE				7%
	6310.90	- Other:					
	6310.90.10	-- Used or new rags	TNE				7%
	6310.90.90	-- Other	TNE				7%

SECTION XII

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

Chapter 64

**Footwear, gaiters and the like; parts of
such articles**

Notes.

1. This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or					
		(f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).					
		2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.					
		3. For the purposes of this Chapter:					
		(a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and					
		(b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.					
		4. Subject to Note 3 to this Chapter:					
		(a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;					
		(b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.					
		Subheading Note.					
		1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:					
		(a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;					
		(b) Skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.					
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.					
	6401.10.00	- Footwear incorporating a protective metal toe-cap	TPR				7%
		- Other footwear:					
	6401.92	-- Covering the ankle but not covering the knee:					
	6401.92.10	-- - Incorporating a protective non-metal toe-cap	TPR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6401.92.90	--- Other	TPR				7%
	6401.99	-- Other:					
	6401.99.10	--- Covering the knee	TPR				7%
	6401.99.90	--- Other	TPR				7%
64.02		Other footwear with outer soles and uppers of rubber or plastics.					
		- Sports footwear:					
	6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	TPR				7%
	6402.19	-- Other:					
	6402.19.10	--- Wrestling footwear	TPR				7%
	6402.19.90	--- Other	TPR				7%
	6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	TPR				7%
		- Other footwear:					
	6402.91	-- Covering the ankle:					
	6402.91.10	--- Diving boots	TPR				7%
		--- Other:					
	6402.91.91	---- Incorporating a protective metal toe-cap	TPR				7%
	6402.91.92	---- Incorporating a protective non-metal toe-cap	TPR				7%
	6402.91.99	---- Other	TPR				7%
	6402.99	-- Other:					
	6402.99.10	--- Incorporating a protective metal toe-cap	TPR				7%
	6402.99.20	--- Incorporating a protective non-metal toe-cap	TPR				7%
	6402.99.90	--- Other	TPR				7%
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.					
		- Sports footwear:					
	6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	TPR				7%
	6403.19	-- Other:					
	6403.19.10	--- Fitted with spikes, cleats or the like	TPR				7%
	6403.19.20	--- Riding boots; bowling shoes	TPR				7%
	6403.19.30	--- Footwear for wrestling, weight-lifting or gymnastics	TPR				7%
	6403.19.90	--- Other	TPR				7%
	6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	TPR				7%
	6403.40.00	- Other footwear, incorporating a protective metal toe-cap	TPR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other footwear with outer soles of leather:					
	6403.51.00	-- Covering the ankle	TPR				7%
	6403.59	-- Other:					
	6403.59.10	--- Bowling shoes	TPR				7%
	6403.59.90	--- Other	TPR				7%
		- Other footwear:					
	6403.91	-- Covering the ankle:					
	6403.91.10	--- Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap	TPR				7%
	6403.91.20	--- Riding boots	TPR				7%
	6403.91.30	--- Other, incorporating a protective non-metal toe-cap	TPR				7%
	6403.91.90	--- Other	TPR				7%
	6403.99	-- Other:					
	6403.99.10	--- Footwear made on a base or platform of wood, not having an inner sole or protective metal toe-cap	TPR				7%
	6403.99.20	--- Bowling shoes	TPR				7%
	6403.99.30	--- Other, incorporating a protective non-metal toe-cap	TPR				7%
	6403.99.90	--- Other	TPR				7%
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.					
		- Footwear with outer soles of rubber or plastics:					
	6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:					
	6404.11.10	--- Fitted with spikes, cleats or the like	TPR				7%
	6404.11.20	--- Footwear for wrestling, weight-lifting or gymnastics	TPR				7%
	6404.11.90	--- Other	TPR				7%
	6404.19	-- Other:					
	6404.19.10	--- Incorporating a protective toe-cap	TPR				7%
	6404.19.90	--- Other	TPR				7%
	6404.20.00	- Footwear with outer soles of leather or composition leather	TPR				7%
64.05		Other footwear.					
	6405.10.00	- With uppers of leather or composition leather	TPR				7%
	6405.20.00	- With uppers of textile materials	TPR				7%
	6405.90.00	- Other	TPR				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.					
	6406.10	- Uppers and parts thereof, other than stiffeners:					
	6406.10.10	-- Metal toe-caps	KGM				7%
	6406.10.90	-- Other	KGM				7%
	6406.20	- Outer soles and heels, of rubber or plastics:					
	6406.20.10	-- Of rubber	KGM				7%
	6406.20.20	-- Of plastics	KGM				7%
	6406.90	- Other:					
	6406.90.10	-- Of wood	KGM				7%
		-- Of metal:					
	6406.90.21	--- Of iron or steel	KGM				7%
	6406.90.22	--- Of copper	KGM				7%
	6406.90.23	--- Of aluminium	KGM				7%
	6406.90.29	--- Other	KGM				7%
		-- Of rubber:					
	6406.90.41	--- In-soles	KGM				7%
	6406.90.42	--- Complete soles	KGM				7%
	6406.90.49	--- Other	KGM				7%
		-- Of plastics:					
	6406.90.51	--- In-soles	KGM				7%
	6406.90.52	--- Complete soles	KGM				7%
	6406.90.59	--- Other	KGM				7%
		- Other:					
	6406.90.91	--- Gaiters, leggings and similar articles and parts thereof	KGM				7%
	6406.90.99	--- Other	KGM				7%

Chapter 65

Headgear and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing other than those obtained simply by sewing strips in spirals.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
65.01	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	NMB				7%
65.02	6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	NMB				7%
65.04	6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	NMB				7%
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.					
	6505.00.10	- Headgear of a kind used for religious purposes	NMB				7%
	6505.00.20	- Hair-nets	NMB				7%
	6505.00.90	- Other	NMB				7%
65.06		Other headgear, whether or not lined or trimmed.					
	6506.10	- Safety headgear:					
	6506.10.10	-- Helmets for motorcyclists	NMB				7%
	6506.10.20	-- Industrial safety helmets and firefighters' helmets, excluding steel helmets	NMB				7%
	6506.10.30	-- Steel helmets	NMB				7%
	6506.10.40	-- Water-polo headgear	NMB				7%
	6506.10.90	-- Other	NMB				7%
		- Other:					
	6506.91.00	-- Of rubber or of plastics	NMB				7%
	6506.99	-- Of other materials:					
	6506.99.10	--- Of furskin	NMB				7%
	6506.99.90	--- Other	NMB				7%
65.07	6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 66							
Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof							
Notes.							
1. This Chapter does not cover:							
(a) Measure walking-sticks or the like (heading 90.17);							
(b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or							
(c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).							
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.							
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).					
	6601.10.00	- Garden or similar umbrellas	TEN				7%
		- Other:					
	6601.91.00	-- Having a telescopic shaft	TEN				7%
	6601.99.00	-- Other	TEN				7%
66.02	6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	NMB				7%
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.					
	6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	KGM				7%
	6603.90	- Other:					
	6603.90.10	-- For articles of heading 66.01	KGM				7%
	6603.90.20	-- For articles of heading 66.02	KGM				7%

Chapter 67**Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair****Notes.**

1. This Chapter does not cover:

- (a) Filtering or straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(d) Headgear or hair-nets (Chapter 65);					
		(e) Toys, sports requisites or carnival articles (Chapter 95); or					
		(f) Feather dusters, powder-puffs or hair sieves (Chapter 96).					
		2. Heading 67.01 does not cover:					
		(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);					
		(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or					
		(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.					
		3. Heading 67.02 does not cover:					
		(a) Articles of glass (Chapter 70); or					
		(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.					
67.01	6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	KGM				7%
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.					
	6702.10.00	- Of plastics	KGM				7%
	6702.90	- Of other materials:					
	6702.90.10	- - Of paper	KGM				7%
	6702.90.20	- - Of textile materials	KGM				7%
	6702.90.90	- - Other	KGM				7%
67.03	6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	KGM				7%
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.					
		- Of synthetic textile materials:					
	6704.11.00	- - Complete wigs	KGM				7%
	6704.19.00	- - Other	KGM				7%
	6704.20.00	- Of human hair	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6704.90.00	- Of other materials	KGM				7%

SECTION XIII

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

Chapter 68

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

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
68.01	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	TNE				7%
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).					
	6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	TNE				7%
	6802.21.00	-- Marble, travertine and alabaster	TNE				7%
	6802.23.00	-- Granite	TNE				7%
	6802.29	-- Other stone:					
	6802.29.10	--- Other calcareous stone	TNE				7%
	6802.29.90	--- Other	TNE				7%
		- Other:					
	6802.91	-- Marble, travertine and alabaster:					
	6802.91.10	--- Marble	TNE				7%
	6802.91.90	--- Other	TNE				7%
	6802.92.00	-- Other calcareous stone	TNE				7%
	6802.93	-- Granite:					
	6802.93.10	--- Polished slabs	TNE				7%
	6802.93.90	--- Other	TNE				7%
	6802.99.00	-- Other stone	TNE				7%
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	TNE				7%
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.					
	6804.10.00	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like:	TNE				7%
	6804.21.00	-- Of agglomerated synthetic or natural diamond	TNE				7%
	6804.22.00	-- Of other agglomerated abrasives or of ceramics	TNE				7%
	6804.23.00	-- Of natural stone	TNE				7%
	6804.30.00	- Hand sharpening or polishing stones	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.					
	6805.10.00	- On a base of woven textile fabric only	KGM				7%
	6805.20.00	- On a base of paper or paperboard only	KGM				7%
	6805.30.00	- On a base of other materials	KGM				7%
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.					
	6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	TNE				7%
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	TNE				7%
	6806.90.00	- Other	TNE				7%
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).					
	6807.10.00	- In rolls	TNE				7%
	6807.90	- Other:					
	6807.90.10	- - Tiles	TNE				7%
	6807.90.90	- - Other	TNE				7%
68.08		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.					
	6808.00.20	- Roofing tiles	TNE				7%
	6808.00.40	- Other tiles	TNE				7%
		- Other:					
	6808.00.91	- - Of vegetable fibre	TNE				7%
	6808.00.99	- - Other	TNE				7%
68.09		Articles of plaster or of compositions based on plaster.					
		- Boards, sheets, panels, tiles and similar articles, not ornamented:					
	6809.11.00	- - Faced or reinforced with paper or paperboard only	KGM				7%
	6809.19	- - Other:					
	6809.19.10	- - - Tiles	KGM				7%
	6809.19.90	- - - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6809.90	- Other articles:					
	6809.90.10	-- Dental moulds of plaster	KGM				7%
	6809.90.90	-- Other	KGM				7%
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.					
		- Tiles, flagstones, bricks and similar articles:					
	6810.11.00	-- Building blocks and bricks	TNE				7%
	6810.19	-- Other:					
	6810.19.10	--- Tiles	TNE				7%
	6810.19.90	--- Other	TNE				7%
		- Other articles:					
	6810.91	-- Prefabricated structural components for building or civil engineering:					
	6810.91.10	--- Building piles of concrete	TNE				7%
	6810.91.90	--- Other	TNE				7%
	6810.99.00	-- Other	TNE				7%
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.					
	6811.40	- Containing asbestos:					
	6811.40.10	-- Corrugated sheets	TNE				7%
		-- Other sheets, panels, tiles and similar articles:					
	6811.40.21	--- Floor or wall tiles containing plastics	TNE				7%
	6811.40.22	--- For roofing, facing or partitioning	TNE				7%
	6811.40.29	--- Other	TNE				7%
	6811.40.30	-- Tubes or pipes	TNE				7%
	6811.40.40	-- Tube or pipe fittings	TNE				7%
	6811.40.50	-- Other articles, of a kind used for building construction	TNE				7%
	6811.40.90	-- Other	TNE				7%
		- Not containing asbestos:					
	6811.81.00	-- Corrugated sheets	TNE				7%
	6811.82	-- Other sheets, panels, tiles and similar articles:					
	6811.82.10	--- Floor or wall tiles containing plastics	TNE				7%
	6811.82.20	--- For roofing, facing or partitioning	TNE				7%
	6811.82.90	--- Other	TNE				7%
	6811.89	-- Other articles:					
	6811.89.10	--- Tubes or pipes	TNE				7%
	6811.89.20	--- Tube or pipe fittings	TNE				7%
	6811.89.30	--- Other articles, of a kind used for building construction	TNE				7%
	6811.89.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.					
	6812.80	- Of crocidolite:					
	6812.80.20	-- Clothing	KGM				7%
	6812.80.30	-- Paper, millboard and felt	KGM				7%
	6812.80.50	-- Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	KGM				7%
	6812.80.90	-- Other	KGM				7%
		- Other:					
	6812.91	-- Clothing, clothing accessories, footwear and headgear:					
	6812.91.10	--- Clothing	KGM				7%
	6812.91.90	--- Other	KGM				7%
	6812.99	-- Other:					
	6812.99.20	--- Floor or wall tiles	KGM				7%
	6812.99.30	--- Paper, millboard and felt	KGM				7%
	6812.99.40	--- Compressed asbestos fibre jointing, in sheets or rolls	KGM				7%
		--- Other, fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics:					
	6812.99.51	---- Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	KGM				7%
	6812.99.59	---- Other	KGM				7%
	6812.99.90	--- Other	KGM				7%
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.					
	6813.20	- Containing asbestos:					
	6813.20.10	-- Brake linings and pads	KGM				7%
	6813.20.90	-- Other	KGM				7%
		- Not containing asbestos:					
	6813.81.00	-- Brake linings and pads	KGM				7%
	6813.89.00	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.					
	6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	KGM				7%
	6814.90.00	- Other	KGM				7%
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.					
		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:					
	6815.11.00	-- Carbon fibres	KGM				7%
	6815.12.00	-- Fabrics of carbon fibres	KGM				7%
	6815.13	-- Other articles of carbon fibres:					
	6815.13.10	--- Yarn or thread	KGM				7%
	6815.13.90	--- Other	KGM				7%
	6815.19	-- Other:					
	6815.19.10	--- Yarn or thread	KGM				7%
	6815.19.20	--- Bricks, paving slabs, floor tiles and similar articles	KGM				7%
	6815.19.90	--- Other	KGM				7%
	6815.20.00	- Articles of peat	KGM				7%
		- Other articles:					
	6815.91.00	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	KGM				7%
	6815.99.00	-- Other	KGM				7%

Chapter 69

Ceramic products

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping:
 - (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
 - (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.					
		2. This Chapter does not cover:					
		(a) Products of heading 28.44;					
		(b) Articles of heading 68.04;					
		(c) Articles of Chapter 71 (for example, imitation jewellery);					
		(d) Cermets of heading 81.13;					
		(e) Articles of Chapter 82;					
		(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;					
		(g) Artificial teeth (heading 90.21);					
		(h) Articles of Chapter 91 (for example, clocks and clock cases);					
		(ij) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);					
		(k) Articles of Chapter 95 (for example, toys, games and sports requisites);					
		(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or					
		(m) Articles of Chapter 97 (for example, works of art).					
		SUB-CHAPTER I					
		GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS					
69.01	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	TNE				7%
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.					
	6902.10.00	- 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	TNE				7%
	6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	TNE				7%
	6902.90.00	- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.					
	6903.10.00	- Containing by weight more than 50% of free carbon	TNE				7%
	6903.20.00	- 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)	TNE				7%
	6903.90.00	- Other	TNE				7%
SUB-CHAPTER II							
OTHER CERAMIC PRODUCTS							
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.					
	6904.10.00	- Building bricks	MIL				7%
	6904.90.00	- Other	TNE				7%
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.					
	6905.10.00	- Roofing tiles	TNE				7%
	6905.90.00	- Other	TNE				7%
69.06	6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	TNE				7%
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.					
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:					
	6907.21	-- Of a water absorption coefficient by weight not exceeding 0.5%:					
	6907.21.10	--- Lining tiles of a kind used for grinding mills, unglazed	TNE				7%
		--- Other, having a largest face of which is capable of being enclosed in a square the side of which is less than 7 cm:					
	6907.21.21	---- Paving, hearth or wall tiles, unglazed	TNE				7%
	6907.21.22	---- Other, unglazed	TNE				7%
	6907.21.23	---- Paving, hearth or wall tiles, glazed	TNE				7%
	6907.21.24	---- Other, glazed	TNE				7%
		--- Other:					
	6907.21.91	---- Paving, hearth or wall tiles, unglazed	TNE				7%
	6907.21.92	---- Other, unglazed	TNE				7%
	6907.21.93	---- Paving, hearth or wall tiles, glazed	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6907.21.94	---- Other, glazed	TNE				7%
	6907.22	-- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%: --- Having a largest face of which is capable of being enclosed in a square the side of which is less than 7 cm:					
	6907.22.11	---- Paving, hearth or wall tiles, unglazed	TNE				7%
	6907.22.12	---- Other, unglazed	TNE				7%
	6907.22.13	---- Paving, hearth or wall tiles, glazed	TNE				7%
	6907.22.14	---- Other, glazed	TNE				7%
		--- Other:					
	6907.22.91	---- Paving, hearth or wall tiles, unglazed	TNE				7%
	6907.22.92	---- Other, unglazed	TNE				7%
	6907.22.93	---- Paving, hearth or wall tiles, glazed	TNE				7%
	6907.22.94	---- Other, glazed	TNE				7%
	6907.23	-- Of a water absorption coefficient by weight exceeding 10%: --- Having a largest face of which is capable of being enclosed in a square the side of which is less than 7 cm:					
	6907.23.11	---- Paving, hearth or wall tiles, unglazed	TNE				7%
	6907.23.12	---- Other, unglazed	TNE				7%
	6907.23.13	---- Paving, hearth or wall tiles, glazed	TNE				7%
	6907.23.14	---- Other, glazed	TNE				7%
		--- Other:					
	6907.23.91	---- Paving, hearth or wall tiles, unglazed	TNE				7%
	6907.23.92	---- Other, unglazed	TNE				7%
	6907.23.93	---- Paving, hearth or wall tiles, glazed	TNE				7%
	6907.23.94	---- Other, glazed	TNE				7%
	6907.30	- Mosaic cubes and the like, other than those of subheading 6907.40: -- Unglazed:					
	6907.30.11	--- Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	TNE				7%
	6907.30.19	--- Other	TNE				7%
		-- Other:					
	6907.30.91	--- Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	TNE				7%
	6907.30.99	--- Other	TNE				7%
	6907.40	- Finishing ceramics:					
	6907.40.10	-- Of a kind used for lining grinding mills, unglazed -- Other articles, having a largest face visible after mounting not exceeding 49 cm ² :	TNE				7%
	6907.40.21	--- Unglazed	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	6907.40.22	--- Glazed -- Other:	TNE				7%
	6907.40.91	--- Unglazed	TNE				7%
	6907.40.92	--- Glazed	TNE				7%
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. - Ceramic wares for laboratory, chemical or other technical uses:					
	6909.11.00	-- Of porcelain or china	KGM				7%
	6909.12.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	KGM				7%
	6909.19.00	-- Other	KGM				7%
	6909.90.00	- Other	KGM				7%
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.					
	6910.10.00	- Of porcelain or china	NMB				7%
	6910.90.00	- Other	NMB				7%
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.					
	6911.10.00	- Tableware and kitchenware	KGM				7%
	6911.90.00	- Other	KGM				7%
69.12	6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	KGM				7%
69.13		Statuettes and other ornamental ceramic articles.					
	6913.10	- Of porcelain or china:					
	6913.10.10	-- Ornamental cigarette boxes and ashtrays	KGM				7%
	6913.10.90	-- Other	KGM				7%
	6913.90	- Other:					
	6913.90.10	-- Ornamental cigarette boxes and ashtrays	KGM				7%
	6913.90.90	-- Other	KGM				7%
69.14		Other ceramic articles.					
	6914.10.00	- Of porcelain or china	KGM				7%
	6914.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 70

Glass and glassware

Notes.

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
 - (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
 - (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		4. For the purposes of heading 70.19, the expression "glass wool" means:					
		(a) Mineral wools with a silica (SiO ₂) content not less than 60% by weight;					
		(b) Mineral wools with a silica (SiO ₂) content less than 60% but with an alkaline oxide (K ₂ O or Na ₂ O) content exceeding 5% by weight or a boric oxide (B ₂ O ₃) content exceeding 2% by weight.					
		Mineral wools which do not comply with the above specifications fall in heading 68.06.					
		5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.					
		Subheading Note.					
		1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.					
70.01	7001.00.00	Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.	TNE				7%
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.					
	7002.10.00	- Balls	TNE				7%
	7002.20.00	- Rods	TNE				7%
		- Tubes:					
	7002.31	-- Of fused quartz or other fused silica:					
	7002.31.10	--- Of a kind used to manufacture vacuum tubes	TNE				7%
	7002.31.90	--- Other	TNE				7%
	7002.32	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C:					
	7002.32.10	--- Of a kind used to manufacture vacuum tubes	TNE				7%
	7002.32.30	--- Borosilicate glass tubes of a kind used to manufacture phial/ampoules	TNE				7%
	7002.32.40	--- Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	TNE				7%
	7002.32.90	--- Other	TNE				7%
	7002.39	-- Other:					
	7002.39.10	--- Of a kind used to manufacture vacuum tubes	TNE				7%
	7002.39.20	--- Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	TNE				7%
	7002.39.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.					
		- Non-wired sheets:					
	7003.12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:					
	7003.12.10	--- Optical glass, not optically worked	MTK				7%
	7003.12.20	--- Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7003.12.90	--- Other	MTK				7%
	7003.19	-- Other:					
	7003.19.10	--- Optical glass, not optically worked	MTK				7%
	7003.19.20	--- Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7003.19.90	--- Other	MTK				7%
	7003.20	- Wired sheets:					
	7003.20.10	-- In squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7003.20.90	-- Other	MTK				7%
	7003.30	- Profiles:					
	7003.30.10	-- In squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7003.30.90	-- Other	MTK				7%
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.					
	7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:					
	7004.20.10	-- Optical glass, not optically worked	MTK				7%
	7004.20.20	-- Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7004.20.90	-- Other	MTK				7%
	7004.90	- Other glass:					
	7004.90.10	-- Optical glass, not optically worked	MTK				7%
	7004.90.20	-- Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7004.90.90	-- Other	MTK				7%
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.					
	7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:					
	7005.10.10	-- Optical glass, not optically worked	MTK				7%
	7005.10.90	-- Other	MTK				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other non-wired glass:					
	7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:					
	7005.21.10	--- Optical glass, not optically worked	MTK				7%
	7005.21.20	--- Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7005.21.90	--- Other	MTK				7%
	7005.29	-- Other:					
	7005.29.10	--- Optical glass, not optically worked	MTK				7%
	7005.29.20	--- Other, in squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7005.29.90	--- Other	MTK				7%
	7005.30	- Wired glass:					
	7005.30.10	-- In squares or rectangular shape, whether or not one or more corners have been cut	MTK				7%
	7005.30.90	-- Other	MTK				7%
70.06		Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.					
	7006.00.10	- Optical glass, not optically worked	TNE				7%
	7006.00.90	- Other	TNE				7%
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.					
		- Toughened (tempered) safety glass:					
	7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:					
	7007.11.10	--- Suitable for vehicles of Chapter 87	TNE				7%
	7007.11.20	--- Suitable for aircraft or spacecraft of Chapter 88	TNE				7%
	7007.11.90	--- Other	TNE				7%
	7007.19	-- Other:					
	7007.19.10	--- Suitable for machinery of heading 84.29 or 84.30	TNE				7%
	7007.19.90	--- Other	TNE				7%
		- Laminated safety glass:					
	7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:					
	7007.21.10	--- Suitable for vehicles of Chapter 87	TNE				7%
	7007.21.20	--- Suitable for aircraft or spacecraft of Chapter 88	TNE				7%
	7007.21.90	--- Other	TNE				7%
	7007.29	-- Other:					
	7007.29.10	--- Suitable for machinery of heading 84.29 or 84.30	TNE				7%
	7007.29.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
70.08	7008.00.00	Multiple-walled insulating units of glass.	TNE				7%
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.					
	7009.10.00	- Rear-view mirrors for vehicles	TNE				7%
		- Other:					
	7009.91.00	- - Unframed	TNE				7%
	7009.92.00	- - Framed	TNE				7%
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.					
	7010.10.00	- Ampoules	TNE				7%
	7010.20.00	- Stoppers, lids and other closures	TNE				7%
	7010.90	- Other:					
	7010.90.10	- - Carboys and demijohns	TNE				7%
	7010.90.40	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	KGM				7%
		- - Other:					
	7010.90.91	- - - Of a capacity exceeding 1 l	KGM				7%
	7010.90.99	- - - Other	KGM				7%
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.					
	7011.10	- For electric lighting:					
	7011.10.10	- - Stems	CEN				7%
	7011.10.90	- - Other	CEN				7%
	7011.20.00	- For cathode-ray tubes	CEN				7%
	7011.90.00	- Other	CEN				7%
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).					
	7013.10.00	- Of glass-ceramics	TNE				7%
		- Stemware drinking glasses, other than of glass-ceramics:					
	7013.22.00	- - Of lead crystal	TNE				7%
	7013.28.00	- - Other	TNE				7%
		- Other drinking glasses, other than of glass-ceramics:					
	7013.33.00	- - Of lead crystal	TNE				7%
	7013.37.00	- - Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:					
	7013.41.00	-- Of lead crystal	TNE				7%
	7013.42.00	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	TNE				7%
	7013.49.00	-- Other	TNE				7%
		- Other glassware:					
	7013.91.00	-- Of lead crystal	TNE				7%
	7013.99.00	-- Other	TNE				7%
70.14		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.					
	7014.00.10	- Of a kind suitable for use in motor vehicles	TNE				7%
	7014.00.90	- Other	TNE				7%
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.					
	7015.10.00	- Glasses for corrective spectacles	TNE				7%
	7015.90	- Other:					
	7015.90.10	-- Clock or watch glasses	TNE				7%
	7015.90.90	-- Other	TNE				7%
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.					
	7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	TNE				7%
	7016.90.00	- Other	TNE				7%
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.					
	7017.10	- Of fused quartz or other fused silica:					
	7017.10.10	-- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	TNE				7%
	7017.10.90	-- Other	TNE				7%
	7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7017.90.00	- Other	TNE				7%
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, 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 microspheres not exceeding 1 mm in diameter.					
	7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:					
	7018.10.10	-- Glass beads	KGM				7%
	7018.10.90	-- Other	KGM				7%
	7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	KGM				7%
	7018.90	- Other:					
	7018.90.10	-- Glass eyes	KGM				7%
	7018.90.90	-- Other	KGM				7%
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).					
		- Slivers, rovings, yarn and chopped strands and mats thereof:					
	7019.11.00	-- Chopped strands, of a length of not more than 50 mm	KGM				7%
	7019.12.00	-- Rovings	KGM				7%
	7019.13.00	-- Other yarn, slivers	KGM				7%
	7019.14.00	-- Mechanically bonded mats	KGM				7%
	7019.15.00	-- Chemically bonded mats	KGM				7%
	7019.19.00	-- Other	KGM				7%
		- Mechanically bonded fabrics:					
	7019.61.00	-- Closed woven fabrics of rovings	MTK				7%
	7019.62.00	-- Other closed fabrics of rovings	KGM				7%
	7019.63.00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	MTK				7%
	7019.64.00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	MTK				7%
	7019.65.00	-- Open woven fabrics of a width not exceeding 30 cm	MTK				7%
	7019.66.00	-- Open woven fabrics of a width exceeding 30 cm	MTK				7%
	7019.69.00	-- Other	MTK				7%
		- Chemically bonded fabrics:					
	7019.71.00	-- Veils (thin sheets)	KGM				7%
	7019.72.00	-- Other closed fabrics	KGM				7%
	7019.73.00	-- Other open fabrics	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7019.80	- Glass wool and articles of glass wool:					
	7019.80.10	-- Glass wool	KGM				7%
	7019.80.20	-- Articles of glass wool	KGM				7%
	7019.90	- Other:					
	7019.90.20	-- Blinds	KGM				7%
	7019.90.30	-- Glass fibre, excluding glass wool	KGM				7%
	7019.90.40	-- Asphalt or coal-tar impregnated glass fibre outerwrap of a kind used for pipelines	KGM				7%
	7019.90.50	-- Woven fabrics of rovings	MTK				7%
	7019.90.90	-- Other	KGM				7%
70.20		Other articles of glass.					
		- Glass moulds:					
	7020.00.11	-- Of a kind used for the manufacture of acrylic goods	KGM				7%
	7020.00.19	-- Other	KGM				7%
	7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	KGM				7%
	7020.00.30	- Glass inners for vacuum flasks or other vacuum vessels	KGM				7%
	7020.00.40	- Evacuated tubes for solar energy collectors	KGM				7%
	7020.00.90	- Other	KGM				7%

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.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.					
		(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).					
		3. This Chapter does not cover:					
		(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);					
		(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;					
		(c) Goods of Chapter 32 (for example, lustres);					
		(d) Supported catalysts (heading 38.15);					
		(e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;					
		(f) Articles of heading 43.03 or 43.04;					
		(g) Goods of Section XI (textiles and textile articles);					
		(h) Footwear, headgear or other articles of Chapter 64 or 65;					
		(i) Umbrellas, walking-sticks or other articles of Chapter 66;					
		(k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);					
		(l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);					
		(m) Arms or parts thereof (Chapter 93);					
		(n) Articles covered by Note 2 to Chapter 95;					
		(o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or					
		(p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.					
		4. (A) The expression "precious metal" means silver, gold and platinum.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.					
		(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.					
		5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:					
		(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;					
		(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;					
		(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.					
		6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.					
		7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.					
		8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.					
		9. For the purposes of heading 71.13, the expression "articles of jewellery" means:					
		(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and					
		(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).					
		These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.					
		11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.					
		Subheading Notes.					
		1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.					
		2. Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.					
		3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.					
		SUB-CHAPTER I					
		NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES					
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.					
	7101.10.00	- Natural pearls	KGM			7%	
		- Cultured pearls:					
	7101.21.00	- - Unworked	KGM			7%	
	7101.22.00	- - Worked	KGM			7%	
71.02		Diamonds, whether or not worked, but not mounted or set.					
	7102.10.00	- Unsorted	CTM			7%	
		- Industrial:					
	7102.21.00	- - Unworked or simply sawn, cleaved or bruted	CTM			7%	
	7102.29.00	- - Other	CTM			7%	
		- Non-industrial:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7102.31.00	-- Unworked or simply sawn, cleaved or bruted	CTM				7%
	7102.39.00	-- Other	CTM				7%
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.					
	7103.10	- Unworked or simply sawn or roughly shaped:					
	7103.10.10	-- Rubies	KGM				7%
	7103.10.20	-- Jade (nephrite and jadeite)	KGM				7%
	7103.10.90	-- Other	KGM				7%
		- Otherwise worked:					
	7103.91	-- Rubies, sapphires and emeralds:					
	7103.91.10	--- Rubies	CTM				7%
	7103.91.90	--- Other	CTM				7%
	7103.99.00	-- Other	CTM				7%
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.					
	7104.10	- Piezo-electric quartz:					
	7104.10.10	-- Unworked	KGM				7%
	7104.10.20	-- Worked	KGM				7%
		- Other, unworked or simply sawn or roughly shaped:					
	7104.21.00	-- Diamonds	CTM				7%
	7104.29.00	-- Other	KGM				7%
		- Other:					
	7104.91.00	-- Diamonds	CTM				7%
	7104.99.00	-- Other	KGM				7%
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.					
	7105.10.00	- Of diamonds	CTM				7%
	7105.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SUB-CHAPTER II							
PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL							
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.					
	7106.10.00	- Powder	KGM				7%
		- Other:					
	7106.91.00	-- Unwrought	KGM				7%
	7106.92.00	-- Semi-manufactured	KGM				7%
71.07	7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	KGM				7%
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.					
		- Non-monetary:					
	7108.11.00	-- Powder	KGM				7%
	7108.12	-- Other unwrought forms:					
	7108.12.10	--- In lumps, ingots or cast bars	KGM				7%
	7108.12.90	--- Other	KGM				7%
	7108.13.00	-- Other semi-manufactured forms	KGM				7%
	7108.20.00	- Monetary	KGM				7%
71.09	7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	KGM				7%
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.					
		- Platinum:					
	7110.11	-- Unwrought or in powder form:					
	7110.11.10	--- In lumps, ingots, cast bars or in powder form	KGM				7%
	7110.11.90	--- Other	KGM				7%
	7110.19.00	-- Other	KGM				7%
		- Palladium:					
	7110.21	-- Unwrought or in powder form:					
	7110.21.10	--- In lumps, ingots, cast bars or in powder form	KGM				7%
	7110.21.90	--- Other	KGM				7%
	7110.29.00	-- Other	KGM				7%
		- Rhodium:					
	7110.31	-- Unwrought or in powder form:					
	7110.31.10	--- In lumps, ingots, cast bars or in powder form	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7110.31.90	--- Other	KGM				7%
	7110.39.00	-- Other	KGM				7%
		- Iridium, osmium and ruthenium:					
	7110.41	-- Unwrought or in powder form:					
	7110.41.10	--- In lumps, ingots, cast bars or in powder form	KGM				7%
	7110.41.90	--- Other	KGM				7%
	7110.49.00	-- Other	KGM				7%
71.11		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.					
	7111.00.10	- Silver or gold, clad with platinum	KGM				7%
	7111.00.90	- Other	KGM				7%
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.					
	7112.30.00	- Ash containing precious metal or precious metal compounds	KGM				7%
		- Other:					
	7112.91.00	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	KGM				7%
	7112.92.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	KGM				7%
	7112.99	-- Other:					
	7112.99.10	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	KGM				7%
	7112.99.90	--- Other	KGM				7%
SUB-CHAPTER III							
JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES							
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.					
		- Of precious metal whether or not plated or clad with precious metal:					
	7113.11	-- Of silver, whether or not plated or clad with other precious metal:					
	7113.11.10	--- Parts	KGM				7%
	7113.11.90	--- Other	KGM				7%
	7113.19	-- Of other precious metal, whether or not plated or clad with precious metal:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7113.19.10	--- Parts	KGM				7%
	7113.19.90	--- Other	KGM				7%
	7113.20	- Of base metal clad with precious metal:					
	7113.20.10	-- Parts	KGM				7%
	7113.20.90	-- Other	KGM				7%
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.					
		- Of precious metal whether or not plated or clad with precious metal:					
	7114.11.00	-- Of silver, whether or not plated or clad with other precious metal	KGM				7%
	7114.19.00	-- Of other precious metal, whether or not plated or clad with precious metal	KGM				7%
	7114.20.00	- Of base metal clad with precious metal	KGM				7%
71.15		Other articles of precious metal or of metal clad with precious metal.					
	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	KGM				7%
	7115.90	- Other:					
	7115.90.10	-- Of gold or silver	KGM				7%
	7115.90.20	-- Of metal clad with gold or silver	KGM				7%
	7115.90.90	-- Other	KGM				7%
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).					
	7116.10.00	- Of natural or cultured pearls	KGM				7%
	7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	KGM				7%
71.17		Imitation jewellery.					
		- Of base metal, whether or not plated with precious metal:					
	7117.11	-- Cuff-links and studs:					
	7117.11.10	--- Parts	KGM				7%
	7117.11.90	--- Other	KGM				7%
	7117.19	-- Other:					
	7117.19.10	--- Bangles	KGM				7%
	7117.19.20	--- Other imitation jewellery	KGM				7%
	7117.19.90	--- Parts	KGM				7%
	7117.90	- Other:					
	7117.90.10	-- Bangles	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7117.90.20	-- Other imitation jewellery	KGM				7%
		-- Parts:					
	7117.90.94	--- Wholly of plastics, glass, wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl, other animal carving material, worked vegetable carving material, worked mineral carving material, or of porcelain or china	KGM				7%
	7117.90.99	--- Other	KGM				7%
71.18		Coin.					
	7118.10	- Coin (other than gold coin), not being legal tender:					
	7118.10.10	-- Silver coin	KGM				7%
	7118.10.90	-- Other	KGM				7%
	7118.90	- Other:					
	7118.90.10	-- Gold coin, whether or not legal tender	KGM				7%
	7118.90.20	-- Silver coin, being legal tender	KGM				7%
	7118.90.90	-- Other	KGM				7%

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (i) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);					
		(l) Articles of Chapter 95 (for example, toys, games, sports requisites);					
		(m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles);					
		(n) Articles of Chapter 97 (for example, works of art).					
		2. Throughout the Nomenclature, the expression "parts of general use" means:					
		(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);					
		(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and					
		(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.					
		In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.					
		Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.					
		3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.					
		4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).					
		5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):					
		(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;					
		(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.					
		6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.					
		7. Classification of composite articles: Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:					
		(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;					
		(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and					
		(c) A cermet of heading 81.13 is regarded as a single base metal.					
		8. In this Section, the following expressions have the meanings hereby assigned to them:					
		(a) Waste and scrap					
		(i) All metal waste and scrap;					
		(ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.					
		(b) Powders					
		Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.					
		9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them:					
		(a) Bars and rods					
		Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.</p> <p>Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies mutatis mutandis to the products of Chapter 81.</p>					
		<p>(b) Profiles</p> <p>Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.</p>					
		<p>(c) Wire</p> <p>Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.</p>					
		<p>(d) Plates, sheets, strip and foil</p> <p>Flat-surfaced products (other than the unwrought products), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:</p> <ul style="list-style-type: none"> - of rectangular (including square) shape with a thickness not exceeding one-tenth of the width, 					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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

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

(e) **Tubes and pipes**

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

Chapter 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(c) Ferro-alloys					
		Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:					
		- more than 10% of chromium					
		- more than 30% of manganese					
		- more than 3% of phosphorus					
		- more than 8% of silicon					
		- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.					
		(d) Steel					
		Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.					
		(e) Stainless steel					
		Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.					
		(f) Other alloy steel					
		Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:					
		- 0.3% or more of aluminium					
		- 0.0008% or more of boron					
		- 0.3% or more of chromium					
		- 0.3% or more of cobalt					
		- 0.4% or more of copper					
		- 0.4% or more of lead					
		- 1.65% or more of manganese					
		- 0.08% or more of molybdenum					
		- 0.3% or more of nickel					
		- 0.06% or more of niobium					
		- 0.6% or more of silicon					
		- 0.05% or more of titanium					
		- 0.3% or more of tungsten (wolfram)					
		- 0.1% or more of vanadium					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- 0.05% or more of zirconium					
		- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.					
		(g) Remelting scrap ingots of iron or steel					
		Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.					
		(h) Granules					
		Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.					
		(ij) Semi-finished products					
		Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.					
		These products are not presented in coils.					
		(k) Flat-rolled products					
		Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:					
		- coils of successively superimposed layers, or					
		- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.					
		Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.					
		Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>(l) Bars and rods, hot-rolled, in irregularly wound coils</p> <p>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).</p>					
		<p>(m) Other bars and rods</p> <p>Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:</p> <ul style="list-style-type: none"> - have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods); - be twisted after rolling. 					
		<p>(n) Angles, shapes and sections</p> <p>Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.</p> <p>Chapter 72 does not include products of heading 73.01 or 73.02.</p>					
		<p>(o) Wire</p> <p>Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.</p>					
		<p>(p) Hollow drill bars and rods</p> <p>Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.</p>					
		<p>2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) **Alloy pig iron**

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

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

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

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed: A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage. For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10% by weight.					
SUB-CHAPTER I							
PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM							
72.01		Pig iron and, spiegeleisen in pigs, blocks or other primary forms.					
	7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	TNE				7%
	7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	TNE				7%
	7201.50.00	- Alloy pig iron; spiegeleisen	TNE				7%
72.02		Ferro-alloys.					
		- Ferro-manganese:					
	7202.11.00	- - Containing by weight more than 2% of carbon	TNE				7%
	7202.19.00	- - Other	TNE				7%
		- Ferro-silicon:					
	7202.21.00	- - Containing by weight more than 55% of silicon	TNE				7%
	7202.29.00	- - Other	TNE				7%
	7202.30.00	- Ferro-silico-manganese	TNE				7%
		- Ferro-chromium:					
	7202.41.00	- - Containing by weight more than 4% of carbon	TNE				7%
	7202.49.00	- - Other	TNE				7%
	7202.50.00	- Ferro-silico-chromium	TNE				7%
	7202.60.00	- Ferro-nickel	TNE				7%
	7202.70.00	- Ferro-molybdenum	TNE				7%
	7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	TNE				7%
		- Other:					
	7202.91.00	- - Ferro-titanium and ferro-silico-titanium	TNE				7%
	7202.92.00	- - Ferro-vanadium	TNE				7%
	7202.93.00	- - Ferro-niobium	TNE				7%
	7202.99.00	- - Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.					
	7203.10.00	- Ferrous products obtained by direct reduction of iron ore	TNE				7%
	7203.90.00	- Other	TNE				7%
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.					
	7204.10.00	- Waste and scrap of cast iron	TNE				7%
		- Waste and scrap of alloy steel:					
	7204.21.00	- - Of stainless steel	TNE				7%
	7204.29.00	- - Other	TNE				7%
	7204.30.00	- Waste and scrap of tinned iron or steel	TNE				7%
		- Other waste and scrap:					
	7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	TNE				7%
	7204.49.00	- - Other	TNE				7%
	7204.50.00	- Remelting scrap ingots	TNE				7%
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.					
	7205.10.00	- Granules	TNE				7%
		- Powders:					
	7205.21.00	- - Of alloy steel	TNE				7%
	7205.29.00	- - Other	TNE				7%
SUB-CHAPTER II							
IRON AND NON-ALLOY STEEL							
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).					
	7206.10	- Ingots:					
	7206.10.10	- - Containing by weight more than 0.6% of carbon	TNE				7%
	7206.10.90	- - Other	TNE				7%
	7206.90.00	- Other	TNE				7%
72.07		Semi-finished products of iron or non-alloy steel.					
		- Containing by weight less than 0.25% of carbon:					
	7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	TNE				7%
	7207.12	- - Other, of rectangular (other than square) cross-section:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7207.12.10	--- Slabs	TNE				7%
	7207.12.90	--- Other	TNE				7%
	7207.19.00	-- Other	TNE				7%
	7207.20	- Containing by weight 0.25% or more of carbon: -- Containing by weight less than 0.6% of carbon:					
	7207.20.10	--- Slabs	TNE				7%
		--- Other:					
	7207.20.21	---- Blocks roughly shaped by forging; sheet bars	TNE				7%
	7207.20.29	---- Other	TNE				7%
		-- Other:					
	7207.20.91	--- Slabs	TNE				7%
		--- Other:					
	7207.20.92	---- Blocks roughly shaped by forging; sheet bars	TNE				7%
	7207.20.99	---- Other	TNE				7%
72.08		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.					
	7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief - Other, in coils, not further worked than hot-rolled, pickled:	TNE				7%
	7208.25.00	-- Of a thickness of 4.75 mm or more	TNE				7%
	7208.26.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	TNE				7%
	7208.27	-- Of a thickness of less than 3 mm: --- Of a thickness of less than 2 mm:					
	7208.27.11	---- Containing by weight 0.6% or more of carbon	TNE				7%
	7208.27.19	---- Other	TNE				7%
		--- Other:					
	7208.27.91	---- Containing by weight 0.6% or more of carbon	TNE				7%
	7208.27.99	---- Other	TNE				7%
		- Other, in coils, not further worked than hot-rolled:					
	7208.36.00	-- Of a thickness exceeding 10 mm	TNE				7%
	7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	TNE				7%
	7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	TNE				7%
	7208.39	-- Of a thickness of less than 3 mm:					
	7208.39.10	--- Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	TNE				7%
	7208.39.20	--- Containing by weight less than 0.6% of carbon and of a thickness more than 0.17 mm but not exceeding 1.5 mm	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7208.39.30	--- Containing by weight 0.6% or more of carbon and of a thickness not exceeding 1.5 mm	TNE				7%
	7208.39.40	--- Of a thickness more than 2 mm, maximum tensile strength of 550 MPa and of a width not exceeding 1,250 mm	TNE				7%
	7208.39.90	--- Other	TNE				7%
	7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	TNE				7%
		- Other, not in coils, not further worked than hot-rolled:					
	7208.51.00	-- Of a thickness exceeding 10 mm	TNE				7%
	7208.52.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	TNE				7%
	7208.53.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	TNE				7%
	7208.54	-- Of a thickness of less than 3 mm:					
	7208.54.10	--- Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	TNE				7%
	7208.54.90	--- Other	TNE				7%
	7208.90	- Other:					
	7208.90.10	-- Corrugated	TNE				7%
	7208.90.20	-- Other, containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	TNE				7%
	7208.90.90	-- Other	TNE				7%
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.					
		- In coils, not further worked than cold-rolled (cold-reduced):					
	7209.15.00	-- Of a thickness of 3 mm or more	TNE				7%
	7209.16	-- Of a thickness exceeding 1 mm but less than 3 mm:					
	7209.16.10	--- Of a width not exceeding 1,250 mm	TNE				7%
	7209.16.90	--- Other	TNE				7%
	7209.17	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm:					
	7209.17.10	--- Of a width not exceeding 1,250 mm	TNE				7%
	7209.17.90	--- Other	TNE				7%
	7209.18	-- Of a thickness of less than 0.5 mm:					
	7209.18.10	--- Tin-mill blackplate	TNE				7%
		--- Other:					
	7209.18.91	---- Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	TNE				7%
	7209.18.99	---- Other	TNE				7%
		- Not in coils, not further worked than cold-rolled (cold-reduced):					
	7209.25.00	-- Of a thickness of 3 mm or more	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7209.26	-- Of a thickness exceeding 1 mm but less than 3 mm:					
	7209.26.10	--- Of a width not exceeding 1,250 mm	TNE				7%
	7209.26.90	--- Other	TNE				7%
	7209.27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm:					
	7209.27.10	--- Of a width not exceeding 1,250 mm	TNE				7%
	7209.27.90	--- Other	TNE				7%
	7209.28	-- Of a thickness of less than 0.5 mm:					
	7209.28.10	--- Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	TNE				7%
	7209.28.90	--- Other	TNE				7%
	7209.90	- Other:					
	7209.90.10	-- Corrugated	TNE				7%
	7209.90.90	-- Other	TNE				7%
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.					
		- Plated or coated with tin:					
	7210.11	-- Of a thickness of 0.5 mm or more:					
	7210.11.10	--- Containing by weight 0.6% or more of carbon	TNE				7%
	7210.11.90	--- Other	TNE				7%
	7210.12	-- Of a thickness of less than 0.5 mm:					
	7210.12.10	--- Containing by weight 0.6% or more of carbon	TNE				7%
	7210.12.90	--- Other	TNE				7%
	7210.20	- Plated or coated with lead, including terne-plate:					
	7210.20.10	-- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	TNE				7%
	7210.20.90	-- Other	TNE				7%
	7210.30	- Electrolytically plated or coated with zinc:					
		-- Containing by weight less than 0.6% of carbon:					
	7210.30.11	--- Of a thickness not exceeding 1.2 mm	TNE				7%
	7210.30.12	--- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	TNE				7%
	7210.30.19	--- Other	TNE				7%
		-- Other:					
	7210.30.91	--- Of a thickness not exceeding 1.2 mm	TNE				7%
	7210.30.99	--- Other	TNE				7%
		- Otherwise plated or coated with zinc:					
	7210.41	-- Corrugated:					
		--- Containing by weight less than 0.6% of carbon:					
	7210.41.11	---- Of a thickness not exceeding 1.2 mm	TNE				7%
	7210.41.12	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7210.41.19	---- Other	TNE				7%
		--- Other:					
	7210.41.91	---- Of a thickness not exceeding 1.2 mm	TNE				7%
	7210.41.99	---- Other	TNE				7%
	7210.49	-- Other:					
		--- Containing by weight less than 0.6% of carbon:					
	7210.49.11	---- Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon and of a thickness not exceeding 1.2 mm	TNE				7%
	7210.49.14	---- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness not exceeding 1.2 mm	TNE				7%
	7210.49.15	---- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	TNE				7%
	7210.49.16	---- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness exceeding 1.5 mm	TNE				7%
	7210.49.17	---- Other, of a thickness not exceeding 1.2 mm	TNE				7%
	7210.49.18	---- Other, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	TNE				7%
	7210.49.19	---- Other	TNE				7%
		--- Other:					
	7210.49.91	---- Of a thickness not exceeding 1.2 mm	TNE				7%
	7210.49.99	---- Other	TNE				7%
	7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	TNE				7%
		- Plated or coated with aluminium:					
	7210.61	-- Plated or coated with aluminium-zinc alloys:					
		--- Containing by weight less than 0.6% of carbon:					
	7210.61.11	---- Of a thickness not exceeding 1.2 mm	TNE				7%
	7210.61.12	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	TNE				7%
	7210.61.19	---- Other	TNE				7%
		--- Other:					
	7210.61.91	---- Of a thickness not exceeding 1.2 mm	TNE				7%
	7210.61.92	---- Other, corrugated	TNE				7%
	7210.61.99	---- Other	TNE				7%
	7210.69	-- Other:					
		--- Containing by weight less than 0.6% of carbon:					
	7210.69.11	---- Of a thickness not exceeding 1.2 mm	TNE				7%
	7210.69.19	---- Other	TNE				7%
		--- Other:					
	7210.69.91	---- Of a thickness not exceeding 1.2 mm	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7210.69.99	---- Other	TNE				7%
	7210.70	- Painted, varnished or coated with plastics: -- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less:					
	7210.70.12	--- Painted after coating with zinc	TNE				7%
	7210.70.13	--- Painted after coating with aluminium-zinc alloys	TNE				7%
	7210.70.19	--- Other -- Other, containing by weight less than 0.6% of carbon:	TNE				7%
	7210.70.21	--- Painted	TNE				7%
	7210.70.29	--- Other -- Other:	TNE				7%
	7210.70.91	--- Painted	TNE				7%
	7210.70.99	--- Other	TNE				7%
	7210.90	- Other:					
	7210.90.10	-- Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	TNE				7%
	7210.90.90	-- Other	TNE				7%
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated. - Not further worked than hot-rolled:					
	7211.13	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief: --- Containing by weight less than 0.6% of carbon:					
	7211.13.12	---- Corrugated	TNE				7%
	7211.13.13	---- Hoop and strip	TNE				7%
	7211.13.14	---- Universal plates	TNE				7%
	7211.13.19	---- Other --- Other:	TNE				7%
	7211.13.92	---- Hoop and strip	TNE				7%
	7211.13.93	---- Universal plates	TNE				7%
	7211.13.99	---- Other	TNE				7%
	7211.14	-- Other, of a thickness of 4.75 mm or more: --- Containing by weight less than 0.6% of carbon:					
	7211.14.14	---- Corrugated	TNE				7%
	7211.14.15	---- Coils for re-rolling	TNE				7%
	7211.14.16	---- Hoop and strip	TNE				7%
	7211.14.17	---- Universal plates	TNE				7%
	7211.14.19	---- Other --- Other:	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7211.14.94	---- Hoop and strip	TNE				7%
	7211.14.95	---- Universal plates	TNE				7%
	7211.14.99	---- Other	TNE				7%
	7211.19	-- Other:					
		--- Containing by weight less than 0.6% of carbon:					
	7211.19.13	---- Hoop and strip; universal plates	TNE				7%
	7211.19.14	---- Corrugated	TNE				7%
	7211.19.19	---- Other	TNE				7%
		--- Other:					
	7211.19.91	---- Hoop and strip; universal plates	TNE				7%
	7211.19.99	---- Other	TNE				7%
		- Not further worked than cold-rolled (cold-reduced):					
	7211.23	-- Containing by weight less than 0.25% of carbon:					
	7211.23.10	--- Corrugated	TNE				7%
	7211.23.20	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7211.23.30	--- Other, of a thickness of 0.17 mm or less	TNE				7%
	7211.23.90	--- Other	TNE				7%
	7211.29	-- Other:					
	7211.29.10	--- Corrugated	TNE				7%
	7211.29.20	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7211.29.30	--- Other, of a thickness of 0.17 mm or less	TNE				7%
	7211.29.90	--- Other	TNE				7%
	7211.90	- Other:					
		--- Containing by weight less than 0.6% of carbon:					
	7211.90.11	--- Hoop and strip, of a width not exceeding 25 mm	TNE				7%
	7211.90.12	--- Hoop and strip, of a width exceeding 400 mm	TNE				7%
	7211.90.13	--- Corrugated	TNE				7%
	7211.90.14	--- Other, of a thickness of 0.17 mm or less	TNE				7%
	7211.90.19	--- Other	TNE				7%
		-- Other:					
	7211.90.91	--- Of a thickness of 0.17 mm or less	TNE				7%
	7211.90.99	--- Other	TNE				7%
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.					
	7212.10	- Plated or coated with tin:					
		--- Containing by weight less than 0.6% of carbon:					
	7212.10.11	--- Hoop and strip, of a width not exceeding 25 mm	TNE				7%
	7212.10.14	--- Hoop and strip, of a width exceeding 400 mm	TNE				7%
	7212.10.19	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Other:					
	7212.10.94	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7212.10.99	--- Other	TNE				7%
	7212.20	- Electrolytically plated or coated with zinc:					
	7212.20.10	-- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7212.20.20	-- Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	TNE				7%
	7212.20.90	-- Other	TNE				7%
	7212.30	- Otherwise plated or coated with zinc:					
		-- Containing by weight less than 0.6% of carbon:					
	7212.30.11	--- Hoop and strip, of a width not exceeding 25 mm	TNE				7%
	7212.30.12	--- Hoop and strip, of a width exceeding 25 mm and not exceeding 400 mm	TNE				7%
	7212.30.13	--- Other, of a thickness of 1.5 mm or less	TNE				7%
	7212.30.14	--- Other, coated with zinc by the iron-zinc alloy coating method, containing by weight less than 0.04% of carbon	TNE				7%
	7212.30.19	--- Other	TNE				7%
	7212.30.90	-- Other	TNE				7%
	7212.40	- Painted, varnished or coated with plastics:					
		-- Containing by weight less than 0.6% of carbon:					
	7212.40.11	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7212.40.12	--- Other hoop and strip	TNE				7%
	7212.40.13	--- Other, painted after coating with zinc	TNE				7%
	7212.40.14	--- Other, painted after coating with aluminium-zinc alloys	TNE				7%
	7212.40.19	--- Other	TNE				7%
		-- Other:					
	7212.40.91	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7212.40.99	--- Other	TNE				7%
	7212.50	- Otherwise plated or coated:					
		-- Plated or coated with chromium oxides or with chromium and chromium oxides:					
	7212.50.14	--- Hoop and strip, of a width exceeding 25 mm; universal plates	TNE				7%
	7212.50.19	--- Other	TNE				7%
		-- Plated or coated with aluminium-zinc alloys:					
	7212.50.23	--- Hoop and strip, of a width not exceeding 25 mm	TNE				7%
	7212.50.24	--- Other hoop and strip; universal plates	TNE				7%
	7212.50.29	--- Other	TNE				7%
		-- Other:					
	7212.50.93	--- Hoop and strip, of a width not exceeding 25 mm	TNE				7%
	7212.50.94	--- Other hoop and strip; universal plates	TNE				7%
	7212.50.99	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7212.60	- Clad:					
		- - Containing by weight less than 0.6% of carbon:					
	7212.60.11	--- Hoop and strip	TNE				7%
	7212.60.12	--- Other, of a thickness of 1.5 mm or less	TNE				7%
	7212.60.19	--- Other	TNE				7%
		- - Other:					
	7212.60.91	--- Hoop and strip	TNE				7%
	7212.60.99	--- Other	TNE				7%
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.					
	7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process:					
	7213.10.10	-- Of circular cross-section measuring not exceeding 50 mm in diameter	TNE				7%
	7213.10.90	-- Other	TNE				7%
	7213.20.00	- Other, of free-cutting steel	TNE				7%
		- Other:					
	7213.91	-- Of circular cross-section measuring less than 14 mm in diameter:					
	7213.91.10	--- Of a kind used for producing soldering sticks	TNE				7%
	7213.91.20	--- Of a kind used for concrete reinforcement (rebars)	TNE				7%
	7213.91.30	--- Other, containing by weight 0.6% or more of carbon, not more than 0.03% of phosphorus and not more than 0.035% of sulphur	TNE				7%
	7213.91.90	--- Other	TNE				7%
	7213.99	- - Other:					
	7213.99.10	--- Of a kind used for producing soldering sticks	TNE				7%
	7213.99.20	--- Of a kind used for concrete reinforcement (rebars)	TNE				7%
	7213.99.90	--- Other	TNE				7%
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.					
	7214.10	- Forged:					
		- - Containing by weight less than 0.6% of carbon:					
	7214.10.11	--- Of circular cross-section	TNE				7%
	7214.10.19	--- Other	TNE				7%
		- - Other:					
	7214.10.21	--- Of circular cross-section	TNE				7%
	7214.10.29	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling: -- Containing by weight less than 0.6% of carbon: --- Of circular cross-section:					
	7214.20.31	---- Of a kind used for concrete reinforcement (rebars)	TNE				7%
	7214.20.39	---- Other --- Other:	TNE				7%
	7214.20.41	---- Of a kind used for concrete reinforcement (rebars)	TNE				7%
	7214.20.49	---- Other -- Other: --- Of circular cross-section:	TNE				7%
	7214.20.51	---- Of a kind used for concrete reinforcement (rebars)	TNE				7%
	7214.20.59	---- Other --- Other:	TNE				7%
	7214.20.61	---- Of a kind used for concrete reinforcement (rebars)	TNE				7%
	7214.20.69	---- Other	TNE				7%
	7214.30	- Other, of free-cutting steel:					
	7214.30.10	-- Of circular cross-section	TNE				7%
	7214.30.90	-- Other - Other:	TNE				7%
	7214.91	-- Of rectangular (other than square) cross-section: --- Containing by weight less than 0.6% of carbon:					
	7214.91.11	---- Containing by weight 0.38% or more of carbon and less than 1.15% of manganese	TNE				7%
	7214.91.12	---- Containing by weight 0.17% or more but not more than 0.46% of carbon and 1.2% or more but less than 1.65% of manganese	TNE				7%
	7214.91.19	---- Other	TNE				7%
	7214.91.20	--- Containing by weight 0.6% or more of carbon	TNE				7%
	7214.99	-- Other: --- Containing by weight 0.6% or more of carbon, other than of circular cross-section:					
	7214.99.11	---- Containing by weight less than 1.15% of manganese	TNE				7%
	7214.99.19	---- Other --- Other:	TNE				7%
	7214.99.91	---- Containing by weight less than 0.38% of carbon, not more than 0.05% of phosphorus and not more than 0.05% of sulphur	TNE				7%
	7214.99.92	---- Containing by weight 0.38% or more of carbon and less than 1.15% of manganese	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7214.99.93	---- Containing by weight 0.17% or more but less than 0.46% of carbon and 1.2% or more but less than 1.65% of manganese	TNE				7%
	7214.99.99	---- Other	TNE				7%
72.15		Other bars and rods of iron or non-alloy steel.					
	7215.10	- Of free-cutting steel, not further worked than cold-formed or cold-finished:					
	7215.10.10	-- Of circular cross-section	TNE				7%
	7215.10.90	-- Other	TNE				7%
	7215.50	- Other, not further worked than cold-formed or cold-finished:					
	7215.50.10	-- Containing by weight 0.6% or more of carbon, other than of circular cross-section	TNE				7%
		-- Other:					
	7215.50.91	--- Of a kind used for concrete reinforcement (rebars)	TNE				7%
	7215.50.99	--- Other	TNE				7%
	7215.90	- Other:					
	7215.90.10	-- Of a kind used for concrete reinforcement (rebars)	TNE				7%
		-- Other:					
	7215.90.91	--- Of circular cross-section	TNE				7%
	7215.90.99	--- Other	TNE				7%
72.16		Angles, shapes and sections of iron or non-alloy steel.					
	7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	TNE				7%
		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:					
	7216.21	-- L sections:					
	7216.21.10	--- Containing by weight less than 0.6% of carbon	TNE				7%
	7216.21.90	--- Other	TNE				7%
	7216.22.00	-- T sections	TNE				7%
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:					
	7216.31	-- U sections:					
	7216.31.10	--- Containing by weight 0.6% or more of carbon	TNE				7%
	7216.31.90	--- Other	TNE				7%
	7216.32	-- I sections:					
	7216.32.10	--- Of a thickness of 5 mm or less	TNE				7%
	7216.32.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7216.33	-- H sections:					
		--- Containing by weight less than 0.6% of carbon:					
	7216.33.11	---- Thickness of the flange not less than thickness of the web	TNE				7%
	7216.33.19	---- Other	TNE				7%
	7216.33.90	--- Other	TNE				7%
	7216.40	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:					
	7216.40.10	-- Containing by weight 0.6% or more of carbon	TNE				7%
	7216.40.90	-- Other	TNE				7%
	7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:					
		-- Of a height of less than 80 mm:					
	7216.50.11	--- Containing by weight 0.6% or more of carbon	TNE				7%
	7216.50.19	--- Other	TNE				7%
		-- Other:					
	7216.50.91	--- Containing by weight 0.6% or more of carbon	TNE				7%
	7216.50.99	--- Other	TNE				7%
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:					
	7216.61.00	-- Obtained from flat-rolled products	TNE				7%
	7216.69.00	-- Other	TNE				7%
		- Other:					
	7216.91	-- Cold-formed or cold-finished from flat-rolled products:					
	7216.91.10	--- Angles, other than slotted angles, containing by weight 0.6% or more of carbon	TNE				7%
	7216.91.90	--- Other	TNE				7%
	7216.99.00	-- Other	TNE				7%
72.17		Wire of iron or non-alloy steel.					
	7217.10	- Not plated or coated, whether or not polished:					
	7217.10.10	-- Containing by weight less than 0.25% of carbon	TNE				7%
		-- Containing by weight 0.25% or more but less than 0.6% of carbon:					
	7217.10.22	--- Reed wire; wire of a kind used for making strands for prestressing concrete; free-cutting steel wire	TNE				7%
	7217.10.29	--- Other	TNE				7%
		-- Containing by weight 0.6% or more of carbon:					
	7217.10.32	--- Spokes wire; reed wire; free-cutting steel wire	TNE				7%
	7217.10.33	--- Wire of a kind used for making strands for prestressing concrete	TNE				7%
	7217.10.39	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7217.20	- Plated or coated with zinc:					
	7217.20.10	-- Containing by weight less than 0.25% of carbon	TNE				7%
	7217.20.20	-- Containing by weight 0.25% or more but less than 0.45% of carbon	TNE				7%
		-- Containing by weight 0.45% or more of carbon:					
	7217.20.91	--- Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	TNE				7%
	7217.20.99	--- Other	TNE				7%
	7217.30	- Plated or coated with other base metals:					
		-- Containing by weight less than 0.25% of carbon:					
	7217.30.11	--- Plated or coated with tin	TNE				7%
	7217.30.19	--- Other	TNE				7%
	7217.30.20	-- Containing by weight 0.25% or more of carbon but less than 0.6% of carbon	TNE				7%
		-- Containing by weight 0.6% or more of carbon:					
	7217.30.33	--- Brass coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	TNE				7%
	7217.30.34	--- Other copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	TNE				7%
	7217.30.35	--- Other, plated or coated with tin	TNE				7%
	7217.30.39	--- Other	TNE				7%
	7217.90	- Other:					
	7217.90.10	-- Containing by weight less than 0.25% of carbon	TNE				7%
	7217.90.90	-- Other	TNE				7%
SUB-CHAPTER III							
STAINLESS STEEL							
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.					
	7218.10.00	- Ingots and other primary forms	TNE				7%
		- Other:					
	7218.91.00	-- Of rectangular (other than square) cross-section	TNE				7%
	7218.99.00	-- Other	TNE				7%
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.					
		- Not further worked than hot-rolled, in coils:					
	7219.11.00	-- Of a thickness exceeding 10 mm	TNE				7%
	7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	TNE				7%
	7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	TNE				7%
	7219.14.00	-- Of a thickness of less than 3 mm	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Not further worked than hot-rolled, not in coils:					
	7219.21.00	-- Of a thickness exceeding 10 mm	TNE				7%
	7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	TNE				7%
	7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	TNE				7%
	7219.24.00	-- Of a thickness of less than 3 mm	TNE				7%
		- Not further worked than cold-rolled (cold-reduced):					
	7219.31.00	-- Of a thickness of 4.75 mm or more	TNE				7%
	7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	TNE				7%
	7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	TNE				7%
	7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	TNE				7%
	7219.35.00	-- Of a thickness of less than 0.5 mm	TNE				7%
	7219.90.00	- Other	TNE				7%
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.					
		- Not further worked than hot-rolled:					
	7220.11	-- Of a thickness of 4.75 mm or more:					
	7220.11.10	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7220.11.90	--- Other	TNE				7%
	7220.12	-- Of a thickness of less than 4.75 mm:					
	7220.12.10	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7220.12.90	--- Other	TNE				7%
	7220.20	- Not further worked than cold-rolled (cold-reduced):					
	7220.20.10	-- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7220.20.90	-- Other	TNE				7%
	7220.90	- Other:					
	7220.90.10	-- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7220.90.90	-- Other	TNE				7%
72.21	7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	TNE				7%
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.					
		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:					
	7222.11.00	-- Of circular cross-section	TNE				7%
	7222.19.00	-- Other	TNE				7%
	7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:					
	7222.20.10	-- Of circular cross-section	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7222.20.90	- - Other	TNE				7%
	7222.30	- Other bars and rods:					
	7222.30.10	- - Of circular cross-section	TNE				7%
	7222.30.90	- - Other	TNE				7%
	7222.40	- Angles, shapes and sections:					
	7222.40.10	- - Not further worked than hot-rolled, hot-drawn or extruded	TNE				7%
	7222.40.90	- - Other	TNE				7%
72.23		Wire of stainless steel.					
	7223.00.10	- Of cross-section exceeding 13 mm	TNE				7%
	7223.00.90	- Other	TNE				7%
SUB-CHAPTER IV							
OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL							
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.					
	7224.10.00	- Ingots and other primary forms	TNE				7%
	7224.90.00	- Other	TNE				7%
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.					
		- Of silicon-electrical steel:					
	7225.11.00	- - Grain-oriented	TNE				7%
	7225.19.00	- - Other	TNE				7%
	7225.30	- Other, not further worked than hot-rolled, in coils:					
	7225.30.10	- - Of high speed steel	TNE				7%
	7225.30.90	- - Other	TNE				7%
	7225.40	- Other, not further worked than hot-rolled, not in coils:					
	7225.40.10	- - Of high speed steel	TNE				7%
	7225.40.90	- - Other	TNE				7%
	7225.50	- Other, not further worked than cold-rolled (cold-reduced):					
	7225.50.10	- - Of high speed steel	TNE				7%
	7225.50.90	- - Other	TNE				7%
		- Other:					
	7225.91	- - Electrolytically plated or coated with zinc:					
	7225.91.10	- - - Of high speed steel	TNE				7%
	7225.91.90	- - - Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7225.92	-- Otherwise plated or coated with zinc:					
	7225.92.10	--- Of high speed steel	TNE				7%
	7225.92.20	--- Other, plated or coated with zinc-aluminium-magnesium alloys	TNE				7%
	7225.92.90	--- Other	TNE				7%
	7225.99	-- Other:					
	7225.99.10	--- Of high speed steel	TNE				7%
	7225.99.90	--- Other	TNE				7%
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.					
		- Of silicon-electrical steel:					
	7226.11	-- Grain-oriented:					
	7226.11.10	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7226.11.90	--- Other	TNE				7%
	7226.19	-- Other:					
	7226.19.10	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7226.19.90	--- Other	TNE				7%
	7226.20	- Of high speed steel:					
	7226.20.10	-- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7226.20.90	-- Other	TNE				7%
		- Other:					
	7226.91	-- Not further worked than hot-rolled:					
	7226.91.10	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7226.91.90	--- Other	TNE				7%
	7226.92	-- Not further worked than cold-rolled (cold-reduced):					
	7226.92.10	--- Hoop and strip, of a width not exceeding 400 mm	TNE				7%
	7226.92.90	--- Other	TNE				7%
	7226.99	-- Other:					
		--- Hoop and strip, of a width not exceeding 400 mm:					
	7226.99.11	---- Plated or coated with zinc	TNE				7%
	7226.99.19	---- Other	TNE				7%
		--- Other:					
	7226.99.91	---- Plated or coated with zinc	TNE				7%
	7226.99.99	---- Other	TNE				7%
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.					
	7227.10.00	- Of high speed steel	TNE				7%
	7227.20.00	- Of silico-manganese steel	TNE				7%
	7227.90	- Other:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7227.90.10	-- Containing by weight 0.5% or more of chromium	TNE				7%
	7227.90.90	-- Other	TNE				7%
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.					
	7228.10	- Bars and rods, of high speed steel:					
	7228.10.10	-- Of circular cross-section	TNE				7%
	7228.10.90	-- Other	TNE				7%
	7228.20	- Bars and rods, of silico-manganese steel:					
		-- Of circular cross-section:					
	7228.20.11	--- Not further worked than hot-rolled, hot-drawn or extruded	TNE				7%
	7228.20.19	--- Other	TNE				7%
		-- Other:					
	7228.20.91	--- Not further worked than hot-rolled, hot-drawn or extruded	TNE				7%
	7228.20.99	--- Other	TNE				7%
	7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:					
	7228.30.10	-- Of circular cross-section	TNE				7%
	7228.30.90	-- Other	TNE				7%
	7228.40	- Other bars and rods, not further worked than forged:					
	7228.40.10	-- Of circular cross-section	TNE				7%
	7228.40.90	-- Other	TNE				7%
	7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished:					
	7228.50.10	-- Of circular cross-section	TNE				7%
	7228.50.90	-- Other	TNE				7%
	7228.60	- Other bars and rods:					
	7228.60.10	-- Of circular cross-section	TNE				7%
	7228.60.90	-- Other	TNE				7%
	7228.70	- Angles, shapes and sections:					
	7228.70.10	-- Not further worked than hot-rolled, hot-drawn or extruded	TNE				7%
	7228.70.90	-- Other	TNE				7%
	7228.80	- Hollow drill bars and rods:					
		-- Containing by weight 0.6% or more of carbon:					
	7228.80.11	--- Of circular cross-section	TNE				7%
	7228.80.19	--- Other	TNE				7%
	7228.80.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
72.29		Wire of other alloy steel.					
	7229.20.00	- Of silico-manganese steel	TNE				7%
	7229.90	- Other:					
		- - Of cross-section not exceeding 5.5 mm:					
	7229.90.21	- - - Containing by weight 0.5% or more of chromium	TNE				7%
	7229.90.29	- - - Other	TNE				7%
	7229.90.30	- - Other, of high speed steel	TNE				7%
		- - Other:					
	7229.90.91	- - - Containing by weight 0.5% or more of chromium	TNE				7%
	7229.90.99	- - - Other	TNE				7%
Chapter 73							
Articles of iron or steel							
Notes.							
1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.							
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.							
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.					
	7301.10.00	- Sheet piling	TNE				7%
	7301.20.00	- Angles, shapes and sections	TNE				7%
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.					
	7302.10.00	- Rails	TNE				7%
	7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	TNE				7%
	7302.40.00	- Fish-plates and sole plates	TNE				7%
	7302.90	- Other:					
	7302.90.10	- - Sleepers (cross-ties)	TNE				7%
	7302.90.90	- - Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
73.03		Tubes, pipes and hollow profiles, of cast iron.					
		- Tubes and pipes:					
	7303.00.11	-- Hubless tubes and pipes	TNE				7%
	7303.00.19	-- Other	TNE				7%
		- Other:					
	7303.00.91	-- With an external diameter not exceeding 100 mm	TNE				7%
	7303.00.99	-- Other	TNE				7%
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.					
		- Line pipe of a kind used for oil or gas pipelines:					
	7304.11.00	-- Of stainless steel	TNE				7%
	7304.19.00	-- Other	TNE				7%
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:					
	7304.22	-- Drill pipe of stainless steel:					
	7304.22.10	--- With a yield strength less than 80,000 psi, without threaded end	TNE				7%
	7304.22.90	--- Other	TNE				7%
	7304.23	-- Other drill pipe:					
	7304.23.10	--- With a yield strength less than 80,000 psi, without threaded end	TNE				7%
	7304.23.90	--- Other	TNE				7%
	7304.24	-- Other, of stainless steel:					
	7304.24.10	--- Casing and tubing with a yield strength less than 80,000 psi, without threaded end	TNE				7%
	7304.24.20	--- Casing and tubing with a yield strength less than 80,000 psi, with threaded end	TNE				7%
	7304.24.30	--- Casing and tubing with a yield strength 80,000 psi or more, whether or not with threaded end	TNE				7%
	7304.29	-- Other:					
	7304.29.10	--- Casing and tubing with a yield strength less than 80,000 psi, without threaded end	TNE				7%
	7304.29.20	--- Casing and tubing with a yield strength less than 80,000 psi, with threaded end	TNE				7%
	7304.29.30	--- Casing and tubing with a yield strength 80,000 psi or more, whether or not with threaded end	TNE				7%
		- Other, of circular cross-section, of iron or non-alloy steel:					
	7304.31	-- Cold-drawn or cold-rolled (cold-reduced):					
	7304.31.10	--- Drillrod casing and tubing with pin and box threads	TNE				7%
	7304.31.20	--- High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7304.31.40	--- Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	TNE				7%
	7304.31.90	--- Other	TNE				7%
	7304.39	-- Other:					
	7304.39.20	--- High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	TNE				7%
	7304.39.40	--- Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	TNE				7%
	7304.39.90	--- Other	TNE				7%
		- Other, of circular cross-section, of stainless steel:					
	7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	TNE				7%
	7304.49.00	-- Other	TNE				7%
		- Other, of circular cross-section, of other alloy steel:					
	7304.51	-- Cold-drawn or cold-rolled (cold-reduced):					
	7304.51.10	--- Drillrod casing and tubing with pin and box threads	TNE				7%
	7304.51.20	--- High-pressure pipe with a yield strength not less than 42,000 psi	TNE				7%
	7304.51.90	--- Other	TNE				7%
	7304.59	-- Other:					
	7304.59.10	--- High-pressure pipe with a yield strength not less than 42,000 psi	TNE				7%
	7304.59.90	--- Other	TNE				7%
	7304.90	- Other:					
	7304.90.10	-- High-pressure pipe with a yield strength not less than 42,000 psi	TNE				7%
	7304.90.30	-- Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	TNE				7%
	7304.90.90	-- Other	TNE				7%
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.					
		- Line pipe of a kind used for oil or gas pipelines:					
	7305.11.00	-- Longitudinally submerged arc welded	TNE				7%
	7305.12	-- Other, longitudinally welded:					
	7305.12.10	--- Electric resistance welded (ERW)	TNE				7%
	7305.12.90	--- Other	TNE				7%
	7305.19	-- Other:					
	7305.19.10	--- Spiral or helical submerged arc welded	TNE				7%
	7305.19.90	--- Other	TNE				7%
	7305.20.00	- Casing of a kind used in drilling for oil or gas	TNE				7%
		- Other, welded:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7305.31	-- Longitudinally welded:					
	7305.31.10	--- Stainless steel pipes and tubes	TNE				7%
	7305.31.90	--- Other	TNE				7%
	7305.39	-- Other:					
	7305.39.10	--- High-pressure pipe with a yield strength not less than 42,000 psi	TNE				7%
	7305.39.90	--- Other	TNE				7%
	7305.90.00	- Other	TNE				7%
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.					
		- Line pipe of a kind used for oil or gas pipelines:					
	7306.11	-- Welded, of stainless steel:					
	7306.11.10	--- Longitudinally electric resistance welded (ERW)	TNE				7%
	7306.11.90	--- Other	TNE				7%
	7306.19	-- Other:					
	7306.19.10	--- Longitudinally electric resistance welded (ERW)	TNE				7%
	7306.19.20	--- Spiral or helical submerged arc welded	TNE				7%
	7306.19.90	--- Other	TNE				7%
		- Casing and tubing of a kind used in drilling for oil or gas:					
	7306.21.00	-- Welded, of stainless steel	TNE				7%
	7306.29.00	-- Other	TNE				7%
	7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:					
		- - Boiler tubes:					
	7306.30.11	--- With an external diameter less than 12.5 mm	TNE				7%
	7306.30.19	--- Other	TNE				7%
		- - Copper-plated, fluoro-resin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm:					
	7306.30.21	--- With an external diameter less than 12.5 mm	TNE				7%
	7306.30.29	--- Other	TNE				7%
	7306.30.30	- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	TNE				7%
		- - High-pressure pipe with a yield strength not less than 42,000 psi:					
	7306.30.41	--- With an external diameter less than 12.5 mm	TNE				7%
	7306.30.49	--- Other	TNE				7%
		- - Other:					
	7306.30.91	--- With an internal diameter of 12.5 mm or more, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7306.30.92	--- With an internal diameter less than 12.5 mm	TNE				7%
	7306.30.99	--- Other	TNE				7%
	7306.40	- Other, welded, of circular cross-section, of stainless steel:					
		-- Boiler tubes:					
	7306.40.11	--- With an external diameter not exceeding 12.5 mm	TNE				7%
	7306.40.19	--- Other	TNE				7%
	7306.40.20	-- Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	TNE				7%
	7306.40.30	-- Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm	TNE				7%
	7306.40.90	-- Other	TNE				7%
	7306.50	- Other, welded, of circular cross-section, of other alloy steel:					
		-- Boiler tubes:					
	7306.50.11	--- With an external diameter less than 12.5 mm	TNE				7%
	7306.50.19	--- Other	TNE				7%
		-- Other:					
	7306.50.91	--- With an external diameter less than 12.5 mm	TNE				7%
	7306.50.99	--- Other	TNE				7%
		- Other, welded, of non-circular cross-section:					
	7306.61	-- Of square or rectangular cross-section:					
	7306.61.10	--- With an external diagonal cross-section less than 12.5 mm	TNE				7%
	7306.61.90	--- Other	TNE				7%
	7306.69	-- Of other non-circular cross-section:					
	7306.69.10	--- With an external diagonal cross-section less than 12.5 mm	TNE				7%
	7306.69.90	--- Other	TNE				7%
	7306.90	- Other:					
		-- Copper brazed pipes and tubes:					
	7306.90.11	--- With an external diagonal cross-section less than 12.5 mm	TNE				7%
	7306.90.19	--- Other	TNE				7%
		-- Other:					
	7306.90.91	--- High-pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm	TNE				7%
	7306.90.94	--- Other high pressure pipes, with external diameter of less than 12.5 mm	TNE				7%
	7306.90.95	--- Other high pressure pipes, with external diameter of 12.5 mm or more	TNE				7%
	7306.90.96	--- Other, with an external diagonal cross-section less than 12.5 mm	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7306.90.97	--- Other, with an internal diameter more than 12.5 mm, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon	TNE				7%
	7306.90.99	--- Other	TNE				7%
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.					
		- Cast fittings:					
	7307.11	-- Of non-malleable cast iron:					
	7307.11.10	--- Hubless tube or pipe fittings	TNE				7%
	7307.11.90	--- Other	TNE				7%
	7307.19.00	-- Other	TNE				7%
		- Other, of stainless steel:					
	7307.21	-- Flanges:					
	7307.21.10	--- Having an internal diameter of less than 15 cm	TNE				7%
	7307.21.90	--- Other	TNE				7%
	7307.22	-- Threaded elbows, bends and sleeves:					
	7307.22.10	--- Having an internal diameter of less than 15 cm	TNE				7%
	7307.22.90	--- Other	TNE				7%
	7307.23	-- Butt welding fittings:					
	7307.23.10	--- Having an internal diameter of less than 15 cm	TNE				7%
	7307.23.90	--- Other	TNE				7%
	7307.29	-- Other:					
	7307.29.10	--- Having an internal diameter of less than 15 cm	TNE				7%
	7307.29.90	--- Other	TNE				7%
		- Other:					
	7307.91	-- Flanges:					
	7307.91.10	--- Having an internal diameter of less than 15 cm	TNE				7%
	7307.91.90	--- Other	TNE				7%
	7307.92	-- Threaded elbows, bends and sleeves:					
	7307.92.10	--- Having an internal diameter of less than 15 cm	TNE				7%
	7307.92.90	--- Other	TNE				7%
	7307.93	-- Butt welding fittings:					
	7307.93.10	--- Having an internal diameter of less than 15 cm	TNE				7%
	7307.93.90	--- Other	TNE				7%
	7307.99	-- Other:					
	7307.99.10	--- Having an internal diameter of less than 15 cm	TNE				7%
	7307.99.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.					
	7308.10	- Bridges and bridge-sections:					
	7308.10.10	-- Prefabricated modular type joined by shear connectors	TNE				7%
	7308.10.90	-- Other	TNE				7%
	7308.20	- Towers and lattice masts:					
		-- Towers:					
	7308.20.11	--- Prefabricated modular type joined by shear connectors	TNE				7%
	7308.20.19	--- Other	TNE				7%
		-- Lattice masts:					
	7308.20.21	--- Prefabricated modular type joined by shear connectors	TNE				7%
	7308.20.29	--- Other	TNE				7%
	7308.30	- Doors, windows and their frames and thresholds for doors:					
	7308.30.10	-- Doors, of a thickness of 6 mm or more but not exceeding 8 mm	TNE				7%
	7308.30.90	-- Other	TNE				7%
	7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:					
	7308.40.10	-- Prefabricated modular type joined by shear connectors	TNE				7%
	7308.40.90	-- Other	TNE				7%
	7308.90	- Other:					
	7308.90.20	-- Prefabricated modular type joined by shear connectors	TNE				7%
	7308.90.40	-- Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	TNE				7%
	7308.90.50	-- Rails for ships	TNE				7%
	7308.90.60	-- Perforated cable trays	TNE				7%
		-- Other:					
	7308.90.92	--- Guardrails	TNE				7%
	7308.90.99	--- Other	TNE				7%
73.09		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
		- Of a kind used for the conveyance or packing of goods:					
	7309.00.11	-- Lined or heat-insulated	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7309.00.19	-- Other	TNE				7%
		- Other:					
	7309.00.91	-- Lined or heat-insulated	TNE				7%
	7309.00.99	-- Other	TNE				7%
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
	7310.10	- Of a capacity of 50 l or more:					
	7310.10.10	-- Of tinplate	TNE				7%
		- - Other:					
	7310.10.91	--- Casting, forging or stamping, in the rough state	TNE				7%
	7310.10.99	--- Other	TNE				7%
		- Of a capacity of less than 50 l:					
	7310.21	-- Cans which are to be closed by soldering or crimping:					
		--- Of a capacity of less than 1 l:					
	7310.21.11	---- Of tinplate	TNE				7%
	7310.21.19	---- Other	TNE				7%
		--- Other:					
	7310.21.91	---- Of tinplate	TNE				7%
	7310.21.99	---- Other	TNE				7%
	7310.29	-- Other:					
		--- Of a capacity of less than 1 l:					
	7310.29.11	---- Of tinplate	TNE				7%
	7310.29.19	---- Other	TNE				7%
		--- Other:					
	7310.29.91	---- Of tinplate	TNE				7%
	7310.29.92	---- Other casting, forging or stamping, in the rough state	TNE				7%
	7310.29.99	---- Other	TNE				7%
73.11		Containers for compressed or liquefied gas, of iron or steel.					
		- Seamless steel cylinders:					
	7311.00.21	-- Of a capacity of 30 l or more, but less than 110 l, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)	TNE				7%
	7311.00.22	-- Of a capacity of 110 l or more, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)	TNE				7%
	7311.00.23	-- Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG)	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7311.00.24	-- Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG)	TNE				7%
	7311.00.25	-- Other, for Liquefied Petroleum Gas (LPG)	TNE				7%
	7311.00.26	-- Other, of a capacity of less than 30 l	TNE				7%
	7311.00.27	-- Other, of a capacity of 30 l or more, but less than 110 l	TNE				7%
	7311.00.29	-- Other: - Other:	TNE				7%
	7311.00.91	-- Of a capacity not exceeding 7.3 l	TNE				7%
	7311.00.92	-- Of a capacity more than 7.3 l but less than 30 l	TNE				7%
	7311.00.94	-- Of a capacity of 30 l or more, but less than 110 l	TNE				7%
	7311.00.99	-- Other	TNE				7%
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.					
	7312.10	- Stranded wire, ropes and cables:					
	7312.10.10	-- Locked coils, flattened strands and non-rotating wire ropes	TNE				7%
	7312.10.20	-- Plated or coated with brass and of a diameter not exceeding 3 mm	TNE				7%
	7312.10.30	-- Plated or coated with aluminium	TNE				7%
		-- Other:					
	7312.10.91	--- Stranded steel wire for prestressing concrete	TNE				7%
	7312.10.99	--- Other	TNE				7%
	7312.90.00	- Other	TNE				7%
73.13	7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	TNE				7%
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.					
		- Woven cloth:					
	7314.12.00	-- Endless bands for machinery, of stainless steel	TNE				7%
	7314.14.00	-- Other woven cloth, of stainless steel	TNE				7%
	7314.19	-- Other:					
	7314.19.10	--- Endless bands for machinery other than of stainless steel	TNE				7%
	7314.19.90	--- Other	TNE				7%
	7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other grill, netting and fencing, welded at the intersection:					
	7314.31.00	-- Plated or coated with zinc	TNE				7%
	7314.39.00	-- Other	TNE				7%
		- Other cloth, grill, netting and fencing:					
	7314.41.00	-- Plated or coated with zinc	TNE				7%
	7314.42.00	-- Coated with plastics	TNE				7%
	7314.49.00	-- Other	TNE				7%
	7314.50.00	- Expanded metal	TNE				7%
73.15		Chain and parts thereof, of iron or steel.					
		- Articulated link chain and parts thereof:					
	7315.11	-- Roller chain:					
	7315.11.10	--- Bicycle or motorcycle chain	TNE				7%
		--- Other:					
	7315.11.91	---- Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	TNE				7%
	7315.11.99	---- Other	TNE				7%
	7315.12	-- Other chain:					
	7315.12.10	--- Bicycle or motorcycle chain	TNE				7%
	7315.12.90	--- Other	TNE				7%
	7315.19	-- Parts:					
	7315.19.10	--- Of bicycle or motorcycle chain	TNE				7%
	7315.19.90	--- Other	TNE				7%
	7315.20.00	- Skid chain	TNE				7%
		- Other chain:					
	7315.81.00	-- Stud-link	TNE				7%
	7315.82.00	-- Other, welded link	TNE				7%
	7315.89	-- Other:					
	7315.89.10	--- Bicycle or motorcycle chain	TNE				7%
	7315.89.90	--- Other	TNE				7%
	7315.90	- Other parts:					
	7315.90.20	-- Of bicycle or motorcycle chain	TNE				7%
	7315.90.90	-- Other	TNE				7%
73.16	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.					
	7317.00.10	- Wire nails	TNE				7%
	7317.00.20	- Staples	TNE				7%
	7317.00.30	- Dog spikes for rail sleepers; gang nails	TNE				7%
	7317.00.90	- Other	TNE				7%
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.					
		- Threaded articles:					
	7318.11.00	-- Coach screws	TNE				7%
	7318.12	-- Other wood screws:					
	7318.12.10	--- Having a shank of an external diameter not exceeding 16 mm	TNE				7%
	7318.12.90	--- Other	TNE				7%
	7318.13.00	-- Screw hooks and screw rings	TNE				7%
	7318.14	-- Self-tapping screws:					
	7318.14.10	--- Having a shank of an external diameter not exceeding 16 mm	TNE				7%
	7318.14.90	--- Other	TNE				7%
	7318.15	-- Other screws and bolts, whether or not with their nuts or washers:					
	7318.15.10	--- Having a shank of an external diameter not exceeding 16 mm	TNE				7%
	7318.15.90	--- Other	TNE				7%
	7318.16	-- Nuts:					
	7318.16.10	--- For bolts having a shank of an external diameter not exceeding 16 mm	TNE				7%
	7318.16.90	--- Other	TNE				7%
	7318.19	-- Other:					
	7318.19.10	--- Having a shank of an external diameter not exceeding 16 mm	TNE				7%
	7318.19.90	--- Other	TNE				7%
		- Non-threaded articles:					
	7318.21.00	-- Spring washers and other lock washers	TNE				7%
	7318.22.00	-- Other washers	TNE				7%
	7318.23	-- Rivets:					
	7318.23.10	--- Having an external diameter not exceeding 16 mm	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7318.23.90	--- Other	TNE				7%
	7318.24.00	-- Cotters and cotter-pins	TNE				7%
	7318.29	-- Other:					
	7318.29.10	--- Having a shank of an external diameter not exceeding 16 mm	TNE				7%
	7318.29.90	--- Other	TNE				7%
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettes and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.					
	7319.40	- Safety pins and other pins:					
	7319.40.10	-- Safety pins	KGM				7%
	7319.40.20	-- Other pins	KGM				7%
	7319.90	- Other:					
	7319.90.10	-- Sewing, darning or embroidery needles	KGM				7%
	7319.90.90	-- Other	KGM				7%
73.20		Springs and leaves for springs, of iron or steel.					
	7320.10	- Leaf-springs and leaves therefor:					
		-- Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:					
	7320.10.11	--- Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	TNE				7%
	7320.10.12	--- Suitable for use on other motor vehicles	TNE				7%
	7320.10.19	--- Other	TNE				7%
	7320.10.90	-- Other	TNE				7%
	7320.20	- Helical springs:					
		-- Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:					
	7320.20.11	--- For motor vehicles	TNE				7%
	7320.20.12	--- For earth-moving machinery	TNE				7%
	7320.20.19	--- Other	TNE				7%
	7320.20.90	-- Other	TNE				7%
	7320.90	- Other:					
	7320.90.10	-- Suitable for use on motor vehicles	TNE				7%
	7320.90.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.					
		- Cooking appliances and plate warmers:					
	7321.11.00	-- For gas fuel or for both gas and other fuels	NMB				7%
	7321.12.00	-- For liquid fuel	NMB				7%
	7321.19	-- Other, including appliances for solid fuel:					
	7321.19.10	--- For solid fuel	NMB				7%
	7321.19.90	--- Other	NMB				7%
		- Other appliances:					
	7321.81.00	-- For gas fuel or for both gas and other fuels	NMB				7%
	7321.82.00	-- For liquid fuel	NMB				7%
	7321.89.00	-- Other, including appliances for solid fuel	NMB				7%
	7321.90	- Parts:					
	7321.90.10	-- Of kerosene stoves	KGM				7%
		-- Of cooking appliances and plate warmers using gas fuel:					
	7321.90.21	--- Burner; components made by stamping or pressing processes	KGM				7%
	7321.90.29	--- Other	KGM				7%
	7321.90.90	-- Other	KGM				7%
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.					
		- Radiators and parts thereof:					
	7322.11.00	-- Of cast iron	KGM				7%
	7322.19.00	-- Other	KGM				7%
	7322.90.00	- Other	KGM				7%
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.					
	7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	KGM				7%
		- Other:					
	7323.91	-- Of cast iron, not enamelled:					
	7323.91.10	--- Kitchenware	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7323.91.20	--- Ashtrays	KGM				7%
	7323.91.90	--- Other	KGM				7%
	7323.92.00	-- Of cast iron, enamelled	KGM				7%
	7323.93	-- Of stainless steel:					
	7323.93.10	--- Kitchenware	KGM				7%
	7323.93.20	--- Ashtrays	KGM				7%
	7323.93.90	--- Other	KGM				7%
	7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	KGM				7%
	7323.99	-- Other:					
	7323.99.10	--- Kitchenware	KGM				7%
	7323.99.20	--- Ashtrays	KGM				7%
	7323.99.90	--- Other	KGM				7%
73.24		Sanitary ware and parts thereof, of iron or steel.					
	7324.10	- Sinks and wash basins, of stainless steel:					
	7324.10.10	-- Kitchen sinks	KGM				7%
	7324.10.90	-- Other	KGM				7%
		- Baths:					
	7324.21	-- Of cast iron, whether or not enamelled:					
	7324.21.10	--- Bathtubs having rectangular or oblong interior shape	KGM				7%
	7324.21.90	--- Other	KGM				7%
	7324.29	-- Other:					
	7324.29.10	--- Bathtubs having rectangular or oblong interior shape	KGM				7%
	7324.29.90	--- Other	KGM				7%
	7324.90	- Other, including parts:					
	7324.90.10	-- Flushing water closets or urinals (fixed type)	KGM				7%
		-- Other:					
	7324.90.91	--- Parts of kitchen sinks or bathtubs	KGM				7%
	7324.90.93	--- Parts of flushing water closets or urinals (fixed type)	KGM				7%
	7324.90.99	--- Other	KGM				7%
73.25		Other cast articles of iron or steel.					
	7325.10	- Of non-malleable cast iron:					
	7325.10.20	-- Manhole covers, gratings and frames therefor	TNE				7%
	7325.10.30	-- Spouts and cups for latex collection	TNE				7%
	7325.10.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other:					
	7325.91.00	-- Grinding balls and similar articles for mills	TNE				7%
	7325.99	-- Other:					
	7325.99.20	--- Manhole covers, gratings and frames therefor	TNE				7%
	7325.99.90	--- Other	TNE				7%
73.26		Other articles of iron or steel.					
		- Forged or stamped, but not further worked:					
	7326.11.00	-- Grinding balls and similar articles for mills	TNE				7%
	7326.19.00	-- Other	TNE				7%
	7326.20	- Articles of iron or steel wire:					
	7326.20.50	-- Poultry cages and the like	TNE				7%
	7326.20.60	-- Rat traps	TNE				7%
	7326.20.70	-- Wire mesh curtain and blinds	TNE				7%
	7326.20.90	-- Other	TNE				7%
	7326.90	- Other:					
	7326.90.10	-- Ships' rudders	TNE				7%
	7326.90.20	-- Spouts and cups for latex collection	TNE				7%
	7326.90.30	-- Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	TNE				7%
	7326.90.60	-- Bunsen burners	TNE				7%
	7326.90.70	-- Horseshoes; riding boot spurs	TNE				7%
		-- Other:					
	7326.90.91	--- Cigarette cases and boxes	TNE				7%
	7326.90.99	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 74**Copper and articles thereof****Note.**

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

(a) **Refined copper**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1.0
Zr Zirconium	0.3
Other elements*, each	0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.53.

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

74.01		Copper mattes; cement copper (precipitated copper).					
	7401.00.10	- Copper mattes		TNE			7%
	7401.00.20	- Cement copper (precipitated copper)		TNE			7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
74.02		Unrefined copper; copper anodes for electrolytic refining.					
	7402.00.10	- Blister copper	TNE				7%
	7402.00.90	- Other	TNE				7%
74.03		Refined copper and copper alloys, unwrought.					
		- Refined copper:					
	7403.11.00	-- Cathodes and sections of cathodes	TNE				7%
	7403.12.00	-- Wire-bars	TNE				7%
	7403.13.00	-- Billets	TNE				7%
	7403.19.00	-- Other	TNE				7%
		- Copper alloys:					
	7403.21.00	-- Copper-zinc base alloys (brass)	TNE				7%
	7403.22.00	-- Copper-tin base alloys (bronze)	TNE				7%
	7403.29.00	-- Other copper alloys (other than master alloys of heading 74.05)	TNE				7%
74.04	7404.00.00	Copper waste and scrap.	TNE				7%
74.05	7405.00.00	Master alloys of copper.	TNE				7%
74.06		Copper powders and flakes.					
	7406.10.00	- Powders of non-lamellar structure	TNE				7%
	7406.20.00	- Powders of lamellar structure; flakes	TNE				7%
74.07		Copper bars, rods and profiles.					
	7407.10	- Of refined copper:					
	7407.10.30	-- Profiles	TNE				7%
		-- Bars and rods:					
	7407.10.41	--- Of square or rectangular cross-section	TNE				7%
	7407.10.49	--- Other	TNE				7%
		- Of copper alloys:					
	7407.21.00	-- Of copper-zinc base alloys (brass)	TNE				7%
	7407.29.00	-- Other	TNE				7%
74.08		Copper wire.					
		- Of refined copper:					
	7408.11	-- Of which the maximum cross-sectional dimension exceeds 6 mm:					
	7408.11.20	--- Of which the maximum cross-sectional dimension does not exceed 8 mm	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7408.11.30	--- Of which the maximum cross-sectional dimension exceeds 8 mm but does not exceed 14 mm	TNE				7%
	7408.11.90	--- Other	TNE				7%
	7408.19	-- Other:					
	7408.19.10	--- Plated or coated with gold or silver	TNE				7%
	7408.19.90	--- Other	TNE				7%
		- Of copper alloys:					
	7408.21.00	-- Of copper-zinc base alloys (brass)	TNE				7%
	7408.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	TNE				7%
	7408.29	-- Other:					
	7408.29.10	--- Of copper-tin base alloys (bronze)	TNE				7%
	7408.29.90	--- Other	TNE				7%
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.					
		- Of refined copper:					
	7409.11.00	-- In coils	TNE				7%
	7409.19.00	-- Other	TNE				7%
		- Of copper-zinc base alloys (brass):					
	7409.21.00	-- In coils	TNE				7%
	7409.29.00	-- Other	TNE				7%
		- Of copper-tin base alloys (bronze):					
	7409.31.00	-- In coils	TNE				7%
	7409.39.00	-- Other	TNE				7%
	7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	TNE				7%
	7409.90.00	- Of other copper alloys	TNE				7%
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.					
		- Not backed:					
	7410.11	-- Of refined copper:					
	7410.11.10	--- Copper clad laminate for manufacturing printed circuit boards	KGM				7%
	7410.11.90	--- Other	KGM				7%
	7410.12.00	-- Of copper alloys	KGM				7%
		- Backed:					
	7410.21.00	-- Of refined copper	KGM				7%
	7410.22.00	-- Of copper alloys	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
74.11		Copper tubes and pipes.					
	7411.10.00	- Of refined copper	TNE				7%
		- Of copper alloys:					
	7411.21.00	-- Of copper-zinc base alloys (brass)	TNE				7%
	7411.22.00	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	TNE				7%
	7411.29.00	-- Other	TNE				7%
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).					
	7412.10.00	- Of refined copper	TNE				7%
	7412.20	- Of copper alloys:					
	7412.20.20	-- Hose fittings	TNE				7%
		-- Other:					
	7412.20.91	--- Of copper-zinc base alloys (brass)	TNE				7%
	7412.20.99	--- Other	TNE				7%
74.13		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.					
		- Of a diameter not exceeding 28.28 mm:					
	7413.00.11	-- Cables	TNE				7%
	7413.00.19	-- Other	TNE				7%
		- Other:					
	7413.00.91	-- Cables	TNE				7%
	7413.00.99	-- Other	TNE				7%
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.					
	7415.10	- Nails and tacks, drawing pins, staples and similar articles:					
	7415.10.10	-- Nails	KGM				7%
	7415.10.20	-- Staples	KGM				7%
	7415.10.90	-- Other	KGM				7%
		- Other articles, not threaded:					
	7415.21.00	-- Washers (including spring washers)	KGM				7%
	7415.29.00	-- Other	KGM				7%
		- Other threaded articles:					
	7415.33	-- Screws; bolts and nuts:					
	7415.33.10	--- Screws	KGM				7%
	7415.33.20	--- Bolts and nuts	KGM				7%
	7415.39.00	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.					
	7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:					
	7418.10.10	-- Pot scourers and scouring or polishing pads, gloves and the like	KGM				7%
	7418.10.30	-- Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	KGM				7%
	7418.10.90	-- Other	KGM				7%
	7418.20.00	- Sanitary ware and parts thereof	KGM				7%
74.19		Other articles of copper.					
	7419.20	- Cast, moulded, stamped or forged, but not further worked:					
	7419.20.10	-- Chain and parts thereof	KGM				7%
	7419.20.20	-- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment	KGM				7%
	7419.20.90	-- Other	KGM				7%
	7419.80	- Other:					
	7419.80.10	-- Chain and parts thereof	KGM				7%
		-- Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:					
	7419.80.21	-- - Endless belt for machinery	KGM				7%
	7419.80.29	-- - Other	KGM				7%
	7419.80.30	-- Springs	KGM				7%
	7419.80.40	-- Cigarette cases or boxes	KGM				7%
	7419.80.50	-- Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	KGM				7%
	7419.80.60	-- Articles specially designed for use during religious rites	KGM				7%
	7419.80.70	-- Electroplating anodes; capacity measures (other than for domestic use)	KGM				7%
	7419.80.80	-- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less	KGM				7%
	7419.80.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 75

Nickel and articles thereof

Subheading Notes.

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

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

75.01

Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.

7501.10.00	- Nickel mattes	KGM	7%
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	KGM	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
75.02		Unwrought nickel.					
	7502.10.00	- Nickel, not alloyed	KGM				7%
	7502.20.00	- Nickel alloys	KGM				7%
75.03	7503.00.00	Nickel waste and scrap.	KGM				7%
75.04	7504.00.00	Nickel powders and flakes.	KGM				7%
75.05		Nickel bars, rods, profiles and wire.					
		- Bars, rods and profiles:					
	7505.11.00	- - Of nickel, not alloyed	KGM				7%
	7505.12.00	- - Of nickel alloys	KGM				7%
		- Wire:					
	7505.21.00	- - Of nickel, not alloyed	KGM				7%
	7505.22.00	- - Of nickel alloys	KGM				7%
75.06		Nickel plates, sheets, strip and foil.					
	7506.10.00	- Of nickel, not alloyed	KGM				7%
	7506.20.00	- Of nickel alloys	KGM				7%
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).					
		- Tubes and pipes:					
	7507.11.00	- - Of nickel, not alloyed	KGM				7%
	7507.12.00	- - Of nickel alloys	KGM				7%
	7507.20.00	- Tube or pipe fittings	KGM				7%
75.08		Other articles of nickel.					
	7508.10.00	- Cloth, grill and netting, of nickel wire	KGM				7%
	7508.90	- Other:					
	7508.90.30	- - Bolts and nuts	KGM				7%
	7508.90.50	- - Electroplating anodes, including those produced by electrolysis	KGM				7%
	7508.90.90	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 76

Aluminium and articles thereof

Subheading Notes.

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

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾

⁽¹⁾ Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

⁽²⁾ Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7616.91 the term “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

76.01	Unwrought aluminium.				
	7601.10.00	- Aluminium, not alloyed	TNE		7%
	7601.20.00	- Aluminium alloys	TNE		7%
76.02	7602.00.00	Aluminium waste and scrap.	TNE		7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
76.03		Aluminium powders and flakes.					
	7603.10.00	- Powders of non-lamellar structure	KGM				7%
	7603.20	- Powders of lamellar structure; flakes:					
	7603.20.10	-- Flakes	KGM				7%
	7603.20.20	-- Powders of lamellar structure	KGM				7%
76.04		Aluminium bars, rods and profiles.					
	7604.10	- Of aluminium, not alloyed:					
	7604.10.10	-- Bars and rods	TNE				7%
	7604.10.90	-- Other	TNE				7%
		- Of aluminium alloys:					
	7604.21	-- Hollow profiles:					
	7604.21.10	--- Of a kind suitable for making cooling coils of motor vehicle air conditioning machines	TNE				7%
	7604.21.20	--- Aluminium spacers for doors and windows	TNE				7%
	7604.21.90	--- Other	TNE				7%
	7604.29	-- Other:					
	7604.29.10	--- Extruded bars and rods	TNE				7%
	7604.29.30	--- Y-shaped profiles for zip fasteners, in coils	TNE				7%
	7604.29.90	--- Other	TNE				7%
76.05		Aluminium wire.					
		- Of aluminium, not alloyed:					
	7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	TNE				7%
	7605.19	-- Other:					
	7605.19.10	--- Of a diameter not exceeding 0.0508 mm	TNE				7%
	7605.19.90	--- Other	TNE				7%
		- Of aluminium alloys:					
	7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	TNE				7%
	7605.29	-- Other:					
	7605.29.10	--- Of a diameter not exceeding 0.254 mm	TNE				7%
	7605.29.90	--- Other	TNE				7%
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.					
		- Rectangular (including square):					
	7606.11	-- Of aluminium, not alloyed:					
	7606.11.10	--- Plain or figured by rolling or pressing, not otherwise surface treated	TNE				7%
	7606.11.90	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7606.12	- - Of aluminium alloys:					
	7606.12.20	- - - Aluminium plates, not sensitised, of a kind used in the printing industry	TNE				7%
		- - - Sheets:					
	7606.12.32	- - - - For making can stock (including end stock and tab stock), in coils	TNE				7%
	7606.12.33	- - - - Other, of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	TNE				7%
	7606.12.34	- - - - Other, litho grade sheet alloy HA 1052 hardness temper H19 and alloy HA 1050 hardness temper H18	TNE				7%
	7606.12.35	- - - - Other, surface-worked	TNE				7%
	7606.12.39	- - - - Other	TNE				7%
	7606.12.90	- - - Other	TNE				7%
		- Other:					
	7606.91.00	- - Of aluminium, not alloyed	TNE				7%
	7606.92.00	- - Of aluminium alloys	TNE				7%
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.					
		- Not backed:					
	7607.11.00	- - Rolled but not further worked	KGM				7%
	7607.19.00	- - Other	KGM				7%
	7607.20	- Backed:					
	7607.20.10	- - Thermal insulation foil	KGM				7%
		- - Other:					
	7607.20.91	- - - Printed with patterns, or in gold or silver colour	KGM				7%
	7607.20.99	- - - Other	KGM				7%
76.08		Aluminium tubes and pipes.					
	7608.10.00	- Of aluminium, not alloyed	TNE				7%
	7608.20.00	- Of aluminium alloys	TNE				7%
76.09	7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.					
	7610.10	- Doors, windows and their frames and thresholds for doors:					
	7610.10.10	-- Doors and their frames and thresholds for doors	TNE				7%
	7610.10.90	-- Other	TNE				7%
	7610.90	- Other:					
	7610.90.30	-- Internal or external floating roofs for petroleum storage tanks	TNE				7%
		-- Other:					
	7610.90.91	--- Bridges and bridge-sections; towers or lattice masts	TNE				7%
	7610.90.99	--- Other	TNE				7%
76.11	7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	TNE				7%
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.					
	7612.10.00	- Collapsible tubular containers	KGM				7%
	7612.90	- Other:					
	7612.90.10	-- Seamless containers of a kind suitable for fresh milk	KGM				7%
	7612.90.90	-- Other	KGM				7%
76.13	7613.00.00	Aluminium containers for compressed or liquefied gas.	NMB				7%
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.					
	7614.10	- With steel core:					
		-- Cables:					
	7614.10.11	--- Of a diameter not exceeding 25.3 mm	TNE				7%
	7614.10.12	--- Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	TNE				7%
	7614.10.19	--- Other	TNE				7%
	7614.10.90	-- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	7614.90	- Other:					
		- - Cables:					
	7614.90.11	- - - Of a diameter not exceeding 25.3 mm	TNE				7%
	7614.90.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	TNE				7%
	7614.90.19	- - - Other	TNE				7%
	7614.90.90	- - Other	TNE				7%
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.					
	7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:					
	7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like	KGM				7%
	7615.10.90	- - Other	KGM				7%
	7615.20	- Sanitary ware and parts thereof:					
	7615.20.20	- - Bedpans, urinals and chamber-pots	KGM				7%
	7615.20.90	- - Other	KGM				7%
76.16		Other articles of aluminium.					
	7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:					
	7616.10.10	- - Nails	KGM				7%
	7616.10.20	- - Staples and hooks; bolts and nuts	KGM				7%
	7616.10.90	- - Other	KGM				7%
		- Other:					
	7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	KGM				7%
	7616.99	- - Other:					
	7616.99.20	- - - Ferrules of a kind suitable for use in the manufacture of pencils	KGM				7%
	7616.99.30	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	KGM				7%
	7616.99.40	- - - Bobbins, spools, reels and similar supports for textile yarn	KGM				7%
		- - - Blinds:					
	7616.99.51	- - - - Venetian blinds	KGM				7%
	7616.99.59	- - - - Other	KGM				7%

Heading (1)	Subheading (2)	Description (3)	Unit of Quantity (4)	Customs Duty		Excise Duty (7)	GST (8)
				Full (5)	Pref (6)		
	7616.99.60	--- Spouts and cups of a kind used for latex collection	KGM				7%
	7616.99.70	--- Cigarette cases or boxes	KGM				7%
	7616.99.80	--- Expanded metal	KGM				7%
	7616.99.90	--- Other	KGM				7%

Chapter 77

**(Reserved for possible future use in the
Harmonized System)**

Chapter 78

Lead and articles thereof

Subheading Note.

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

78.01

Unwrought lead.

7801.10.00	- Refined lead	TNE	7%
	- Other:		
7801.91.00	-- Containing by weight antimony as the principal other element	TNE	7%
7801.99.00	-- Other	TNE	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
78.02	7802.00.00	Lead waste and scrap.	TNE				7%
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.					
		- Plates, sheets, strip and foil:					
	7804.11	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:					
	7804.11.10	- - - Of a thickness not exceeding 0.15 mm	KGM				7%
	7804.11.90	- - - Other	KGM				7%
	7804.19.00	- - Other	KGM				7%
	7804.20.00	- Powders and flakes	KGM				7%
78.06		Other articles of lead.					
	7806.00.20	- Bars, rods, profiles and wire	KGM				7%
	7806.00.30	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	KGM				7%
	7806.00.40	- Lead wool; washers; electroplating anodes	KGM				7%
	7806.00.90	- Other	KGM				7%

Chapter 79

Zinc and articles thereof

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

79.01

Unwrought zinc.

- Zinc, not alloyed:

7901.11.00	- - Containing by weight 99.99% or more of zinc	TNE	7%
7901.12.00	- - Containing by weight less than 99.99% of zinc	TNE	7%
7901.20.00	- Zinc alloys	TNE	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
79.02	7902.00.00	Zinc waste and scrap.	KGM				7%
79.03		Zinc dust, powders and flakes.					
	7903.10.00	- Zinc dust	KGM				7%
	7903.90.00	- Other	KGM				7%
79.04	7904.00.00	Zinc bars, rods, profiles and wire.	KGM				7%
79.05		Zinc plates, sheets, strip and foil.					
	7905.00.40	- Of a thickness not exceeding 0.15 mm	KGM				7%
	7905.00.90	- Other	KGM				7%
79.07		Other articles of zinc.					
	7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components	KGM				7%
	7907.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	KGM				7%
		- Other:					
	7907.00.91	- - Cigarette cases or boxes; ashtrays	KGM				7%
	7907.00.92	- - Other household articles	KGM				7%
	7907.00.93	- - Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; zinc calots for the manufacture of batteries	KGM				7%
	7907.00.99	- - Other	KGM				7%

Chapter 80

Tin and articles thereof

Subheading Note.

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

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(b) Tin alloys					
		Metallic substances in which tin predominates by weight over each of the other elements, provided that:					
		(i) the total content by weight of such other elements exceeds 1%; or					
		(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.					
80.01		Unwrought tin.					
	8001.10.00	- Tin, not alloyed	TNE				7%
	8001.20.00	- Tin alloys	TNE				7%
80.02	8002.00.00	Tin waste and scrap.	KGM				7%
80.03		Tin bars, rods, profiles and wire.					
	8003.00.10	- Soldering bars and rods	KGM				7%
	8003.00.90	- Other	KGM				7%
80.07		Other articles of tin.					
	8007.00.20	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	KGM				7%
	8007.00.30	- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	KGM				7%
	8007.00.40	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	KGM				7%
		- Other:					
	8007.00.91	- - Cigarette cases or boxes; ashtrays	KGM				7%
	8007.00.92	- - Other household articles	KGM				7%
	8007.00.93	- - Collapsible tubes	KGM				7%
	8007.00.99	- - Other	KGM				7%
Chapter 81							
Other base metals; cermets; articles thereof							
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.					
	8101.10.00	- Powders	KGM				7%
		- Other:					
	8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	KGM				7%
	8101.96.00	- - Wire	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8101.97.00	- - Waste and scrap	KGM				7%
	8101.99	- - Other:					
	8101.99.10	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	KGM				7%
	8101.99.90	- - - Other	KGM				7%
81.02		Molybdenum and articles thereof, including waste and scrap.					
	8102.10.00	- Powders	KGM				7%
		- Other:					
	8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	KGM				7%
	8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	KGM				7%
	8102.96.00	- - Wire	KGM				7%
	8102.97.00	- - Waste and scrap	KGM				7%
	8102.99.00	- - Other	KGM				7%
81.03		Tantalum and articles thereof, including waste and scrap.					
	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	KGM				7%
	8103.30.00	- Waste and scrap	KGM				7%
		- Other:					
	8103.91.00	- - Crucibles	KGM				7%
	8103.99.00	- - Other	KGM				7%
81.04		Magnesium and articles thereof, including waste and scrap.					
		- Unwrought magnesium:					
	8104.11.00	- - Containing at least 99.8% by weight of magnesium	KGM				7%
	8104.19.00	- - Other	KGM				7%
	8104.20.00	- Waste and scrap	KGM				7%
	8104.30.00	- Raspings, turnings and granules, graded according to size; powders	KGM				7%
	8104.90.00	- Other	KGM				7%
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.					
	8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:					
	8105.20.10	- - Unwrought cobalt	KGM				7%
	8105.20.90	- - Other	KGM				7%
	8105.30.00	- Waste and scrap	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8105.90.00	- Other	KGM				7%
81.06		Bismuth and articles thereof, including waste and scrap.					
	8106.10	- Containing more than 99.99% of bismuth, by weight:					
	8106.10.10	- - Unwrought bismuth; waste and scrap; powders	KGM				7%
	8106.10.90	- - Other	KGM				7%
	8106.90	- Other:					
	8106.90.10	- - Unwrought bismuth; waste and scrap; powders	KGM				7%
	8106.90.90	- - Other	KGM				7%
81.08		Titanium and articles thereof, including waste and scrap.					
	8108.20.00	- Unwrought titanium; powders	KGM				7%
	8108.30.00	- Waste and scrap	KGM				7%
	8108.90.00	- Other	KGM				7%
81.09		Zirconium and articles thereof, including waste and scrap.					
		- Unwrought zirconium; powders:					
	8109.21.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	KGM				7%
	8109.29.00	- - Other	KGM				7%
		- Waste and scrap:					
	8109.31.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	KGM				7%
	8109.39.00	- - Other	KGM				7%
		- Other:					
	8109.91.00	- - Containing less than 1 part hafnium to 500 parts zirconium by weight	KGM				7%
	8109.99.00	- - Other	KGM				7%
81.10		Antimony and articles thereof, including waste and scrap.					
	8110.10.00	- Unwrought antimony; powders	KGM				7%
	8110.20.00	- Waste and scrap	KGM				7%
	8110.90.00	- Other	KGM				7%
81.11		Manganese and articles thereof, including waste and scrap.					
	8111.00.10	- Waste and scrap	KGM				7%
	8111.00.90	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
81.12		Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.					
		- Beryllium:					
	8112.12.00	-- Unwrought; powders	KGM				7%
	8112.13.00	-- Waste and scrap	KGM				7%
	8112.19.00	-- Other	KGM				7%
		- Chromium:					
	8112.21.00	-- Unwrought; powders	KGM				7%
	8112.22.00	-- Waste and scrap	KGM				7%
	8112.29.00	-- Other	KGM				7%
		- Hafnium:					
	8112.31.00	-- Unwrought; waste and scrap; powders	KGM				7%
	8112.39.00	-- Other	KGM				7%
		- Rhenium:					
	8112.41.00	-- Unwrought; waste and scrap; powders	KGM				7%
	8112.49.00	-- Other	KGM				7%
		- Thallium:					
	8112.51.00	-- Unwrought; powders	KGM				7%
	8112.52.00	-- Waste and scrap	KGM				7%
	8112.59.00	-- Other	KGM				7%
		- Cadmium:					
	8112.61.00	-- Waste and scrap	KGM				7%
	8112.69	-- Other:					
	8112.69.10	--- Unwrought; powders	KGM				7%
	8112.69.90	--- Other	KGM				7%
		- Other:					
	8112.92.00	-- Unwrought; waste and scrap; powders	KGM				7%
	8112.99.00	-- Other	KGM				7%
81.13	8113.00.00	Cermets and articles thereof, including waste and scrap.	KGM				7%

Chapter 82

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

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal;
- (b) Metal carbides or cermets;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or					
		(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.					
		2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.					
		Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.					
		3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.					
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.					
	8201.10.00	- Spades and shovels	NMB				7%
	8201.30	- Mattocks, picks, hoes and rakes:					
	8201.30.10	- - Hoes and rakes	NMB				7%
	8201.30.90	- - Other	NMB				7%
	8201.40.00	- Axes, bill hooks and similar hewing tools	NMB				7%
	8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	NMB				7%
	8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	NMB				7%
	8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	NMB				7%
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).					
	8202.10.00	- Hand saws	NMB				7%
	8202.20.00	- Band saw blades	KGM				7%
		- Circular saw blades (including slitting or slotting saw blades):					
	8202.31.00	- - With working part of steel	KGM				7%
	8202.39.00	- - Other, including parts	KGM				7%
	8202.40.00	- Chain saw blades	KGM				7%
		- Other saw blades:					
	8202.91.00	- - Straight saw blades, for working metal	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8202.99	- - Other:					
	8202.99.10	- - - Straight saw blades	KGM				7%
	8202.99.90	- - - Other	KGM				7%
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.					
	8203.10.00	- Files, rasps and similar tools	NMB				7%
	8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	NMB				7%
	8203.30.00	- Metal cutting shears and similar tools	NMB				7%
	8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	NMB				7%
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.					
		- Hand-operated spanners and wrenches:					
	8204.11.00	- - Non-adjustable	NMB				7%
	8204.12.00	- - Adjustable	NMB				7%
	8204.20.00	- Interchangeable spanner sockets, with or without handles	NMB				7%
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks.					
	8205.10.00	- Drilling, threading or tapping tools	KGM				7%
	8205.20.00	- Hammers and sledge hammers	KGM				7%
	8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	KGM				7%
	8205.40.00	- Screwdrivers	KGM				7%
		- Other hand tools (including glaziers' diamonds):					
	8205.51.00	- - Household tools	KGM				7%
	8205.59.00	- - Other	KGM				7%
	8205.60.00	- Blow lamps	KGM				7%
	8205.70.00	- Vices, clamps and the like	KGM				7%
	8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	KGM				7%
82.06	8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.					
		- Rock drilling or earth boring tools:					
	8207.13.00	- - With working part of cermets	KGM				7%
	8207.19.00	- - Other, including parts	KGM				7%
	8207.20.00	- Dies for drawing or extruding metal	KGM				7%
	8207.30.00	- Tools for pressing, stamping or punching	KGM				7%
	8207.40.00	- Tools for tapping or threading	KGM				7%
	8207.50.00	- Tools for drilling, other than for rock drilling	KGM				7%
	8207.60.00	- Tools for boring or broaching	KGM				7%
	8207.70.00	- Tools for milling	KGM				7%
	8207.80.00	- Tools for turning	KGM				7%
	8207.90.00	- Other interchangeable tools	KGM				7%
82.08		Knives and cutting blades, for machines or for mechanical appliances.					
	8208.10.00	- For metal working	NMB				7%
	8208.20.00	- For wood working	NMB				7%
	8208.30.00	- For kitchen appliances or for machines used by the food industry	NMB				7%
	8208.40.00	- For agricultural, horticultural or forestry machines	NMB				7%
	8208.90.00	- Other	NMB				7%
82.09	8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	KGM				7%
82.10	8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	KGM				7%
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.					
	8211.10.00	- Sets of assorted articles	TEN				7%
		- Other:					
	8211.91.00	- - Table knives having fixed blades	TEN				7%
	8211.92	- - Other knives having fixed blades:					
	8211.92.50	- - - Of a kind used for agriculture, horticulture or forestry	TEN				7%
		- - - Other:					
	8211.92.92	- - - - Hunting knives, diving knives and scouts' knives	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8211.92.99	---- Other	TEN				7%
	8211.93	- - Knives having other than fixed blades: - - - Of a kind used for agriculture, horticulture or forestry:					
	8211.93.21	---- With handle of base metal	TEN				7%
	8211.93.29	---- Other	TEN				7%
	8211.93.30	- - Flick knives or spring knives; penknives with blades of 15 cm or more in length	TEN				7%
	8211.93.90	- - - Other	TEN				7%
	8211.94	- - Blades:					
	8211.94.10	- - - For knives of a kind used for agriculture, horticulture or forestry	TEN				7%
	8211.94.90	- - - Other	TEN				7%
	8211.95.00	- - Handles of base metal	TEN				7%
82.12		Razors and razor blades (including razor blade blanks in strips).					
	8212.10.00	- Razors	MIL				7%
	8212.20	- Safety razor blades, including razor blade blanks in strips:					
	8212.20.10	- - Double-edged razor blades	MIL				7%
	8212.20.90	- - Other	MIL				7%
	8212.90.00	- Other parts	KGM				7%
82.13	8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	TEN				7%
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).					
	8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	KGM				7%
	8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	KGM				7%
	8214.90.00	- Other	KGM				7%
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.					
	8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	KGM				7%
	8215.20.00	- Other sets of assorted articles - Other:	KGM				7%
	8215.91.00	- - Plated with precious metal	KGM				7%
	8215.99.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 83							
Miscellaneous articles of base metal							
Notes.							
1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.							
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.							
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.					
	8301.10.00	- Padlocks	TEN				7%
	8301.20.00	- Locks of a kind used for motor vehicles	TEN				7%
	8301.30.00	- Locks of a kind used for furniture	TEN				7%
	8301.40	- Other locks:					
	8301.40.10	- - Handcuffs	TEN				7%
	8301.40.20	- - Door locks	TEN				7%
	8301.40.90	- - Other	TEN				7%
	8301.50.00	- Clasps and frames with clasps, incorporating locks	TEN				7%
	8301.60.00	- Parts	KGM				7%
	8301.70.00	- Keys presented separately	TEN				7%
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.					
	8302.10.00	- Hinges	KGM				7%
	8302.20	- Castors:					
	8302.20.10	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	KGM				7%
	8302.20.90	- - Other	KGM				7%
	8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles:					
	8302.30.10	- - Hasps	KGM				7%
	8302.30.90	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other mountings, fittings and similar articles:					
	8302.41	-- Suitable for buildings:					
		--- Hasps and staples for doors; hooks and eyes; bolts:					
	8302.41.31	---- Hasps	KGM				7%
	8302.41.39	---- Other	KGM				7%
	8302.41.90	--- Other	KGM				7%
	8302.42	-- Other, suitable for furniture:					
	8302.42.20	--- Hasps	KGM				7%
	8302.42.90	--- Other	KGM				7%
	8302.49	-- Other:					
	8302.49.10	--- Of a kind suitable for saddlery	KGM				7%
		--- Other:					
	8302.49.91	---- Hasps	KGM				7%
	8302.49.99	---- Other	KGM				7%
	8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	KGM				7%
	8302.60.00	- Automatic door closers	KGM				7%
83.03	8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	KGM				7%
83.04		Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.					
	8304.00.10	- Filing cabinets and card-index cabinets	KGM				7%
		- Other:					
	8304.00.91	-- Of aluminium	KGM				7%
	8304.00.92	-- Of nickel	KGM				7%
	8304.00.99	-- Other	KGM				7%
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.					
	8305.10	- Fittings for loose-leaf binders or files:					
	8305.10.10	-- For double loop wire binders	KGM				7%
	8305.10.90	-- Other	KGM				7%
	8305.20	- Staples in strips:					
	8305.20.10	-- Of a kind for office use	KGM				7%
	8305.20.20	-- Other, of iron or steel	KGM				7%
	8305.20.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8305.90	- Other, including parts:					
	8305.90.10	- - Paper clips	KGM				7%
	8305.90.90	- - Other	KGM				7%
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.					
	8306.10.00	- Bells, gongs and the like	KGM				7%
		- Statuettes and other ornaments:					
	8306.21.00	- - Plated with precious metals	KGM				7%
	8306.29	- - Other:					
	8306.29.10	- - - Of copper or of lead	KGM				7%
	8306.29.20	- - - Of nickel	KGM				7%
	8306.29.30	- - - Of aluminium	KGM				7%
	8306.29.90	- - - Other	KGM				7%
	8306.30	- Photograph, picture or similar frames; mirrors:					
	8306.30.10	- - Of copper	KGM				7%
		- - Other:					
	8306.30.91	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	KGM				7%
	8306.30.99	- - - Other	KGM				7%
83.07		Flexible tubing of base metal, with or without fittings.					
	8307.10.00	- Of iron or steel	KGM				7%
	8307.90.00	- Of other base metal	KGM				7%
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.					
	8308.10.00	- Hooks, eyes and eyelets	KGM				7%
	8308.20.00	- Tubular or bifurcated rivets	KGM				7%
	8308.90	- Other, including parts:					
	8308.90.10	- - Beads	KGM				7%
	8308.90.20	- - Spangles	KGM				7%
	8308.90.90	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.					
	8309.10.00	- Crown corks	KGM				7%
	8309.90	- Other:					
	8309.90.10	-- Capsules for bottles	KGM				7%
	8309.90.20	-- Top ends of aluminium cans	KGM				7%
	8309.90.60	-- Aerosol can ends, of tinplate	KGM				7%
	8309.90.70	-- Other caps for cans	KGM				7%
		-- Other, of aluminium:					
	8309.90.81	--- Bottle caps; screw caps	KGM				7%
	8309.90.89	--- Other	KGM				7%
		-- Other:					
	8309.90.91	--- Bottle caps; screw caps	KGM				7%
	8309.90.92	--- Bungs for metal drums; bung covers; seals; case corner protectors	KGM				7%
	8309.90.99	--- Other	KGM				7%
83.10	8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	KGM				7%
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.					
	8311.10	- Coated electrodes of base metal, for electric arc-welding:					
	8311.10.10	-- In rolls	KGM				7%
	8311.10.90	-- Other	KGM				7%
	8311.20	- Cored wire of base metal, for electric arc-welding:					
		-- Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium:					
	8311.20.21	--- In rolls	KGM				7%
	8311.20.29	--- Other	KGM				7%
	8311.20.90	-- Other	KGM				7%
	8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:					
		-- Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium:					
	8311.30.21	--- In rolls	KGM				7%
	8311.30.29	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Other:					
	8311.30.91	- - - In rolls	KGM				7%
	8311.30.99	- - - Other	KGM				7%
	8311.90.00	- Other	KGM				7%

SECTION XVI

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

Notes.

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);					
		(p) Articles of Chapter 95; or					
		(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.					
		2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:					
		(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;					
		(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;					
		(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.					
		3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.					
		4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.					
		5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		6. (A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that:					
		(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and					
		(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.					
		(B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in heading 85.49.					
		(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.					

Chapter 84

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

Notes.

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaner of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
 - (g) Radiators for the articles of Section XVII; or
 - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>2. Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.</p> <p>(A) Heading 84.19 does not, however, cover:</p> <p>(i) Germination plant, incubators or brooders (heading 84.36);</p> <p>(ii) Grain dampening machines (heading 84.37);</p> <p>(iii) Diffusing apparatus for sugar juice extraction (heading 84.38);</p> <p>(iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or</p> <p>(v) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.</p> <p>(B) Heading 84.22 does not cover:</p> <p>(i) Sewing machines for closing bags or similar containers (heading 84.52); or</p> <p>(ii) Office machinery of heading 84.72.</p> <p>(C) Heading 84.24 does not cover:</p> <p>(i) Ink-jet printing machines (heading 84.43); or</p> <p>(ii) Water-jet cutting machines (heading 84.56).</p> <p>3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.</p> <p>4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:</p> <p>(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),</p> <p>(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or</p> <p>(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).</p> <p>5. For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>6. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:</p> <p>(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;</p> <p>(ii) Being freely programmed in accordance with the requirements of the user;</p> <p>(iii) Performing arithmetical computations specified by the user; and</p> <p>(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.</p> <p>(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.</p> <p>(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:</p> <p>(i) It is of a kind solely or principally used in an automatic data processing system;</p> <p>(ii) It is connectable to the central processing unit either directly or through one or more other units; and</p> <p>(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.</p> <p>Separately presented units of an automatic data processing machine are to be classified in heading 84.71.</p> <p>However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.</p> <p>(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:</p> <p>(i) Printers, copying machines, facsimile machines, whether or not combined;</p> <p>(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);</p> <p>(iii) Loudspeakers and microphones;</p> <p>(iv) Television cameras, digital camera and video camera recorders;</p> <p>(v) Monitors and projectors, not incorporating television reception apparatus.</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.					
		7. Heading 84.82 applies, <i>inter alia</i> , to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading 73.26.					
		8. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.					
		9. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.					
		10. For the purposes of heading 84.85, the expression "additive manufacturing" (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics). Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.					
		11. (A) Note 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light-emitting diodes (LED). (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

- (i) the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits;
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 6 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
4. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

84.01

Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.

8401.10.00	- Nuclear reactors	NMB	7%
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	NMB	7%
8401.30.00	- Fuel elements (cartridges), non-irradiated	NMB	7%
8401.40.00	- Parts of nuclear reactors	KGM	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.					
		- Steam or other vapour generating boilers:					
	8402.11	-- Watertube boilers with a steam production exceeding 45 t per hour:					
	8402.11.10	--- Electrically operated	NMB				7%
	8402.11.20	--- Not electrically operated	NMB				7%
	8402.12	-- Watertube boilers with a steam production not exceeding 45 t per hour:					
		--- Electrically operated:					
	8402.12.11	---- Boilers with a steam production exceeding 15 t per hour	NMB				7%
	8402.12.19	---- Other	NMB				7%
		--- Not electrically operated:					
	8402.12.21	---- Boilers with a steam production exceeding 15 t per hour	NMB				7%
	8402.12.29	---- Other	NMB				7%
		-- Other vapour generating boilers, including hybrid boilers:					
	8402.19	--- Electrically operated:					
	8402.19.11	---- Boilers with a steam production exceeding 15 t per hour	NMB				7%
	8402.19.19	---- Other	NMB				7%
		--- Not electrically operated:					
	8402.19.21	---- Boilers with a steam production exceeding 15 t per hour	NMB				7%
	8402.19.29	---- Other	NMB				7%
	8402.20	- Super-heated water boilers:					
	8402.20.10	-- Electrically operated	NMB				7%
	8402.20.20	-- Not electrically operated	NMB				7%
	8402.90	- Parts:					
	8402.90.10	-- Boiler bodies, shells or casings	KGM				7%
	8402.90.90	-- Other	KGM				7%
84.03		Central heating boilers other than those of heading 84.02.					
	8403.10.00	- Boilers	NMB				7%
	8403.90	- Parts:					
	8403.90.10	-- Boiler bodies, shells or casings	KGM				7%
	8403.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.					
	8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03: -- For use with boilers of heading 84.02:					
	8404.10.11	--- Soot removers (soot blowers)	NMB				7%
	8404.10.19	--- Other	NMB				7%
	8404.10.20	-- For use with boilers of heading 84.03	NMB				7%
	8404.20.00	- Condensers for steam or other vapour power units	NMB				7%
	8404.90	- Parts: -- Of goods of subheadings 8404.10.11 and 8404.10.19:					
	8404.90.11	--- Bodies, shells or casings	KGM				7%
	8404.90.19	--- Other -- Of goods of subheading 8404.10.20:	KGM				7%
	8404.90.21	--- Bodies, shells or casings	KGM				7%
	8404.90.29	--- Other	KGM				7%
	8404.90.90	-- Other	KGM				7%
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.					
	8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	NMB				7%
	8405.90.00	- Parts	KGM				7%
84.06		Steam turbines and other vapour turbines.					
	8406.10.00	- Turbines for marine propulsion - Other turbines:	NMB				7%
	8406.81.00	-- Of an output exceeding 40 MW	NMB				7%
	8406.82	-- Of an output not exceeding 40 MW:					
	8406.82.10	--- Of an output not exceeding 5 MW	NMB				7%
	8406.82.90	--- Other	NMB				7%
	8406.90.00	- Parts	KGM				7%
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.					
	8407.10.00	- Aircraft engines - Marine propulsion engines:	NMB				7%
	8407.21	-- Outboard motors:					
	8407.21.10	--- Of a power not exceeding 22.38 kW	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8407.21.90	--- Other	NMB				7%
	8407.29	-- Other:					
	8407.29.20	--- Of a power not exceeding 22.38 kW	NMB				7%
	8407.29.90	--- Other	NMB				7%
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:					
	8407.31.00	-- Of a cylinder capacity not exceeding 50 cc	NMB				7%
	8407.32	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:					
		--- Exceeding 50 cc but not exceeding 110 cc:					
	8407.32.11	---- For vehicles of heading 87.01	NMB				7%
	8407.32.12	---- For vehicles of heading 87.11	NMB				7%
	8407.32.19	---- Other	NMB				7%
		--- Exceeding 110 cc but not exceeding 250 cc:					
	8407.32.22	---- For vehicles of heading 87.11	NMB				7%
	8407.32.29	---- Other	NMB				7%
	8407.33	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:					
	8407.33.10	--- For vehicles of heading 87.01	NMB				7%
	8407.33.20	--- For vehicles of heading 87.11	NMB				7%
	8407.33.90	--- Other	NMB				7%
	8407.34	-- Of a cylinder capacity exceeding 1,000 cc:					
		--- Fully assembled:					
	8407.34.40	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	NMB				7%
	8407.34.50	---- For other vehicles of heading 87.01	NMB				7%
	8407.34.60	---- For vehicles of heading 87.11	NMB				7%
		---- Other:					
	8407.34.71	----- Of a cylinder capacity not exceeding 2,000 cc	NMB				7%
	8407.34.72	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	NMB				7%
	8407.34.73	----- Of a cylinder capacity exceeding 3,000 cc	NMB				7%
		--- Other:					
	8407.34.91	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	NMB				7%
	8407.34.92	---- For other vehicles of heading 87.01	NMB				7%
	8407.34.93	---- For vehicles of heading 87.11	NMB				7%
		---- Other:					
	8407.34.94	----- Of a cylinder capacity not exceeding 2,000 cc	NMB				7%
	8407.34.95	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	NMB				7%
	8407.34.99	----- Of a cylinder capacity exceeding 3,000 cc	NMB				7%
	8407.90	- Other engines:					
	8407.90.10	-- Of a power not exceeding 18.65 kW	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8407.90.20	-- Of a power exceeding 18.65 kW but not exceeding 22.38 kW	NMB				7%
	8407.90.90	-- Other	NMB				7%
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).					
	8408.10	- Marine propulsion engines:					
	8408.10.10	-- Of a power not exceeding 22.38 kW	NMB				7%
	8408.10.20	-- Of a power exceeding 22.38 kW but not exceeding 100 kW	NMB				7%
	8408.10.30	-- Of a power exceeding 100 kW but not exceeding 750 kW	NMB				7%
	8408.10.90	-- Other	NMB				7%
	8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:					
		- - Fully assembled:					
	8408.20.10	--- For vehicles of subheading 8701.10	NMB				7%
		--- Other:					
	8408.20.21	---- Of a cylinder capacity not exceeding 2,000 cc	NMB				7%
	8408.20.22	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	NMB				7%
	8408.20.23	---- Of a cylinder capacity exceeding 3,500 cc	NMB				7%
		-- Other:					
	8408.20.93	--- For vehicles of subheading 8701.10	NMB				7%
		--- Other:					
	8408.20.94	---- Of a cylinder capacity not exceeding 2,000 cc	NMB				7%
	8408.20.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	NMB				7%
	8408.20.96	---- Of a cylinder capacity exceeding 3,500 cc	NMB				7%
	8408.90	- Other engines:					
	8408.90.10	-- Of a power not exceeding 18.65 kW	NMB				7%
		-- Of a power exceeding 100 kW:					
	8408.90.51	--- Of a kind used for machinery of heading 84.29 or 84.30	NMB				7%
	8408.90.52	--- Of a kind used for railway locomotives or tramway vehicles	NMB				7%
	8408.90.59	--- Other	NMB				7%
		-- Other:					
	8408.90.91	--- For machinery of heading 84.29 or 84.30	NMB				7%
	8408.90.92	--- Of a kind used for railway locomotives or tramway vehicles	NMB				7%
	8408.90.99	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.					
	8409.10.00	- For aircraft engines	KGM				7%
		- Other:					
	8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:					
		--- For machinery of heading 84.29 or 84.30:					
	8409.91.11	---- Carburettors and parts thereof	KGM				7%
	8409.91.12	---- Cylinder blocks; crank cases	KGM				7%
	8409.91.13	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.14	---- Other cylinder liners	KGM				7%
	8409.91.15	---- Cylinder heads and head covers	KGM				7%
	8409.91.16	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.17	---- Other pistons	KGM				7%
	8409.91.18	---- Piston rings and gudgeon pins	KGM				7%
	8409.91.19	---- Other	KGM				7%
		--- For vehicles of heading 87.01:					
	8409.91.21	---- Carburettors and parts thereof	KGM				7%
	8409.91.22	---- Cylinder blocks; crank cases	KGM				7%
	8409.91.23	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.24	---- Other cylinder liners	KGM				7%
	8409.91.26	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.28	---- Piston rings and gudgeon pins	KGM				7%
	8409.91.29	---- Other	KGM				7%
		--- For vehicles of heading 87.11:					
	8409.91.31	---- Carburettors and parts thereof	KGM				7%
	8409.91.32	---- Cylinder blocks; crank cases	KGM				7%
	8409.91.34	---- Cylinder liners	KGM				7%
	8409.91.35	---- Cylinder heads and head covers	KGM				7%
	8409.91.37	---- Pistons	KGM				7%
	8409.91.38	---- Piston rings and gudgeon pins	KGM				7%
	8409.91.39	---- Other	KGM				7%
		--- For other vehicles of Chapter 87:					
	8409.91.41	---- Carburettors and parts thereof	KGM				7%
	8409.91.42	---- Cylinder blocks; crank cases	KGM				7%
	8409.91.43	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.44	---- Other cylinder liners	KGM				7%
	8409.91.45	---- Cylinder heads and head covers	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8409.91.46	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.47	---- Other pistons	KGM				7%
	8409.91.48	---- Piston rings and gudgeon pins	KGM				7%
	8409.91.49	---- Other	KGM				7%
		--- For vessels of Chapter 89:					
		---- For marine propulsion engines of a power not exceeding 22.38 kW:					
	8409.91.51	----- Cylinder blocks; crank cases	KGM				7%
	8409.91.52	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.53	----- Other cylinder liners	KGM				7%
	8409.91.54	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.55	----- Other pistons	KGM				7%
	8409.91.59	----- Other	KGM				7%
		---- For marine propulsion engines of a power exceeding 22.38 kW:					
	8409.91.61	----- Cylinder blocks; crank cases	KGM				7%
	8409.91.62	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.63	----- Other cylinder liners	KGM				7%
	8409.91.64	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.69	----- Other	KGM				7%
		--- For other engines:					
	8409.91.71	---- Carburettors and parts thereof	KGM				7%
	8409.91.72	---- Cylinder blocks; crank cases	KGM				7%
	8409.91.73	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.74	---- Other cylinder liners	KGM				7%
	8409.91.76	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.91.77	---- Other pistons	KGM				7%
	8409.91.78	---- Piston rings and gudgeon pins	KGM				7%
	8409.91.79	---- Other	KGM				7%
	8409.99	-- Other:					
		--- For engines of machinery of heading 84.29 or 84.30:					
	8409.99.11	---- Carburettors and parts thereof	KGM				7%
	8409.99.12	---- Cylinder blocks; crank cases	KGM				7%
	8409.99.13	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.14	---- Other cylinder liners	KGM				7%
	8409.99.15	---- Cylinder heads and head covers	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8409.99.16	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.17	---- Other pistons	KGM				7%
	8409.99.18	---- Piston rings and gudgeon pins	KGM				7%
	8409.99.19	---- Other	KGM				7%
		--- For engines of vehicles of heading 87.01:					
	8409.99.21	---- Carburettors and parts thereof	KGM				7%
	8409.99.22	---- Cylinder blocks; crank cases	KGM				7%
	8409.99.23	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.24	---- Other cylinder liners	KGM				7%
	8409.99.25	---- Cylinder heads and head covers	KGM				7%
	8409.99.26	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.27	---- Other pistons	KGM				7%
	8409.99.29	---- Other	KGM				7%
		--- For engines of vehicles of heading 87.11:					
	8409.99.31	---- Carburettors and parts thereof	KGM				7%
	8409.99.32	---- Cylinder blocks; crank cases	KGM				7%
	8409.99.34	---- Cylinder heads and head covers	KGM				7%
	8409.99.36	---- Piston rings and gudgeon pins	KGM				7%
	8409.99.37	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.38	---- Other cylinder liners and pistons	KGM				7%
	8409.99.39	---- Other	KGM				7%
		--- For engines of other vehicles of Chapter 87:					
	8409.99.41	---- Carburettors and parts thereof	KGM				7%
	8409.99.42	---- Cylinder blocks; crank cases	KGM				7%
	8409.99.43	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.44	---- Other cylinder liners	KGM				7%
	8409.99.45	---- Cylinder heads and head covers	KGM				7%
	8409.99.46	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.47	---- Other pistons	KGM				7%
	8409.99.48	---- Piston rings and gudgeon pins	KGM				7%
	8409.99.49	---- Other	KGM				7%
		--- For engines of vessels of Chapter 89:					
		---- For marine propulsion engines of a power not exceeding 22.38 kW:					
	8409.99.51	---- Cylinder blocks; crank cases	KGM				7%
	8409.99.52	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8409.99.53	----- Other cylinder liners	KGM				7%
	8409.99.54	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.55	----- Other pistons	KGM				7%
	8409.99.59	----- Other	KGM				7%
		---- For marine propulsion engines of a power exceeding 22.38 kW:					
	8409.99.61	----- Cylinder blocks; crank cases	KGM				7%
	8409.99.62	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.63	----- Other cylinder liners	KGM				7%
	8409.99.64	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.65	----- Other pistons	KGM				7%
	8409.99.69	----- Other	KGM				7%
		--- For other engines:					
	8409.99.71	---- Carburettors and parts thereof	KGM				7%
	8409.99.72	---- Cylinder blocks; crank cases	KGM				7%
	8409.99.73	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.74	---- Other cylinder liners	KGM				7%
	8409.99.75	---- Cylinder heads and head covers	KGM				7%
	8409.99.76	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	KGM				7%
	8409.99.77	---- Other pistons	KGM				7%
	8409.99.78	---- Piston rings and gudgeon pins	KGM				7%
	8409.99.79	---- Other	KGM				7%
84.10		Hydraulic turbines, water wheels, and regulators therefor.					
		- Hydraulic turbines and water wheels:					
	8410.11.00	-- Of a power not exceeding 1,000 kW	NMB				7%
	8410.12.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	NMB				7%
	8410.13.00	-- Of a power exceeding 10,000 kW	NMB				7%
	8410.90.00	- Parts, including regulators	KGM				7%
84.11		Turbo-jets, turbo-propellers and other gas turbines.					
		- Turbo-jets:					
	8411.11.00	-- Of a thrust not exceeding 25 kN	NMB				7%
	8411.12.00	-- Of a thrust exceeding 25 kN	NMB				7%
		- Turbo-propellers:					
	8411.21.00	-- Of a power not exceeding 1,100 kW	NMB				7%
	8411.22.00	-- Of a power exceeding 1,100 kW	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other gas turbines:					
	8411.81.00	- - Of a power not exceeding 5,000 kW	NMB				7%
	8411.82.00	- - Of a power exceeding 5,000 kW	NMB				7%
		- Parts:					
	8411.91.00	- - Of turbo-jets or turbo-propellers	KGM				7%
	8411.99.00	- - Other	KGM				7%
84.12		Other engines and motors.					
	8412.10.00	- Reaction engines other than turbo-jets	NMB				7%
		- Hydraulic power engines and motors:					
	8412.21.00	- - Linear acting (cylinders)	NMB				7%
	8412.29.00	- - Other	NMB				7%
		- Pneumatic power engines and motors:					
	8412.31.00	- - Linear acting (cylinders)	NMB				7%
	8412.39.00	- - Other	NMB				7%
	8412.80.00	- Other	NMB				7%
	8412.90	- Parts:					
	8412.90.10	- - Of engines of subheading 8412.10	KGM				7%
	8412.90.20	- - For steam or other vapour power units incorporating boilers	KGM				7%
	8412.90.90	- - Other	KGM				7%
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.					
		- Pumps fitted or designed to be fitted with a measuring device:					
	8413.11.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	NMB				7%
	8413.19	- - Other:					
	8413.19.10	- - - Electrically operated	NMB				7%
	8413.19.20	- - - Not electrically operated	NMB				7%
	8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19:					
	8413.20.10	- - Water pumps	NMB				7%
	8413.20.20	- - Breast pumps	NMB				7%
	8413.20.90	- - Other	NMB				7%
	8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:					
	8413.30.30	- - Fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	NMB				7%
	8413.30.40	- - Water pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	NMB				7%
		- - Other, centrifugal type:					
	8413.30.51	- - - With an inlet diameter not exceeding 200 mm	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8413.30.52	- - - With an inlet diameter exceeding 200 mm	NMB				7%
	8413.30.90	- - Other	NMB				7%
	8413.40.00	- Concrete pumps	NMB				7%
	8413.50	- Other reciprocating positive displacement pumps:					
		- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h:					
	8413.50.31	- - - Electrically operated	NMB				7%
	8413.50.32	- - - Not electrically operated	NMB				7%
	8413.50.40	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	NMB				7%
	8413.50.90	- - Other	NMB				7%
	8413.60	- Other rotary positive displacement pumps:					
		- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h:					
	8413.60.31	- - - Electrically operated	NMB				7%
	8413.60.32	- - - Not electrically operated	NMB				7%
	8413.60.40	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	NMB				7%
	8413.60.90	- - Other	NMB				7%
	8413.70	- Other centrifugal pumps:					
		- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:					
	8413.70.11	- - - With an inlet diameter not exceeding 200 mm	NMB				7%
	8413.70.19	- - - Other	NMB				7%
		- - Submersible water pumps:					
	8413.70.31	- - - With an inlet diameter not exceeding 200 mm	NMB				7%
	8413.70.39	- - - Other	NMB				7%
		- - Other water pumps, with a flow rate not exceeding 8,000 m ³ /h:					
	8413.70.42	- - - With inlet diameter not exceeding 200 mm, electrically operated	NMB				7%
	8413.70.43	- - - With inlet diameter not exceeding 200 mm, not electrically operated	NMB				7%
	8413.70.49	- - - Other	NMB				7%
		- - Other water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h:					
	8413.70.51	- - - With an inlet diameter not exceeding 200 mm	NMB				7%
	8413.70.59	- - - Other	NMB				7%
		- - Other:					
	8413.70.91	- - - With an inlet diameter not exceeding 200 mm	NMB				7%
	8413.70.99	- - - Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other pumps; liquid elevators:					
	8413.81	-- Pumps:					
	8413.81.13	--- Water pumps with a flow rate not exceeding 8,000 m ³ /h, electrically operated	NMB				7%
	8413.81.14	--- Water pumps with a flow rate not exceeding 8,000 m ³ /h, not electrically operated	NMB				7%
	8413.81.15	--- Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	NMB				7%
	8413.81.19	--- Other	NMB				7%
	8413.82	-- Liquid elevators:					
	8413.82.10	--- Electrically operated	NMB				7%
	8413.82.20	--- Not electrically operated	NMB				7%
		- Parts:					
	8413.91	-- Of pumps:					
	8413.91.10	--- Of pumps of subheading 8413.20.10	KGM				7%
	8413.91.20	--- Of pumps of subheadings 8413.20.20 and 8413.20.90	KGM				7%
	8413.91.30	--- Of pumps of subheadings 8413.70.11 and 8413.70.19	KGM				7%
	8413.91.40	--- Of other centrifugal pumps	KGM				7%
	8413.91.90	--- Of other pumps	KGM				7%
	8413.92.00	-- Of liquid elevators	KGM				7%
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.					
	8414.10.00	- Vacuum pumps	NMB				7%
	8414.20	- Hand- or foot-operated air pumps:					
	8414.20.10	-- Bicycle pumps	NMB				7%
	8414.20.90	-- Other	NMB				7%
	8414.30	- Compressors of a kind used in refrigerating equipment:					
	8414.30.40	-- With a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	NMB				7%
	8414.30.90	-- Other	NMB				7%
	8414.40.00	- Air compressors mounted on a wheeled chassis for towing	NMB				7%
		- Fans:					
	8414.51	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:					
	8414.51.10	--- Table fans and box fans	NMB				7%
		--- Other:					
	8414.51.91	---- With fan guard	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8414.51.99	---- Other	NMB				7%
	8414.59	-- Other:					
		--- Of a capacity not exceeding 125 kW:					
	8414.59.10	---- Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	NMB				7%
	8414.59.20	---- Explosion-proof air fans, of a kind used in underground mining	NMB				7%
	8414.59.30	---- Blowers	NMB				7%
		---- Other:					
	8414.59.41	----- With fan guard	NMB				7%
	8414.59.49	----- Other	NMB				7%
		--- Other:					
	8414.59.50	---- Blowers	NMB				7%
		---- Other:					
	8414.59.91	----- With fan guard	NMB				7%
	8414.59.92	----- Explosion-proof air fans, of a kind used in underground mining	NMB				7%
	8414.59.99	----- Other	NMB				7%
	8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm:					
		-- Fitted with filters:					
	8414.60.11	--- Laminar airflow cabinets	NMB				7%
	8414.60.19	--- Other	NMB				7%
		-- Not fitted with a filter:					
	8414.60.91	--- Suitable for industrial use	NMB				7%
	8414.60.99	--- Other	NMB				7%
	8414.70	- Gas-tight biological safety cabinets:					
		-- Fitted with filters:					
	8414.70.11	--- Having a hood with maximum horizontal side not exceeding 120 cm	NMB				7%
	8414.70.19	--- Other	NMB				7%
		-- Not fitted with a filter:					
	8414.70.21	--- Having a hood with maximum horizontal side not exceeding 120 cm	NMB				7%
	8414.70.29	--- Other	NMB				7%
	8414.80	- Other:					
		-- Hoods having a maximum horizontal side exceeding 120 cm:					
		--- Fitted with filters:					
	8414.80.11	---- Laminar airflow cabinets	NMB				7%
	8414.80.19	---- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Not fitted with a filter:					
	8414.80.21	--- Suitable for industrial use	NMB				7%
	8414.80.29	--- Other	NMB				7%
	8414.80.30	-- Free-piston generators for gas turbines	NMB				7%
		-- Compressors other than those of subheading 8414.30 or 8414.40:					
	8414.80.41	--- Gas compression modules suitable for use in oil drilling operations	NMB				7%
	8414.80.42	--- Of a kind used for automotive air conditioners	NMB				7%
	8414.80.43	--- Sealed units for air conditioning machines	NMB				7%
	8414.80.49	--- Other	NMB				7%
	8414.80.50	-- Air pumps	NMB				7%
	8414.80.90	-- Other	NMB				7%
	8414.90	- Parts:					
		-- Of fans:					
	8414.90.21	--- Of goods of heading 84.15, 84.18, 85.09 or 85.16	KGM				7%
	8414.90.22	--- Of blowers	KGM				7%
	8414.90.29	--- Other	KGM				7%
		-- Of hoods:					
	8414.90.31	--- Of goods of subheading 8414.60	KGM				7%
	8414.90.32	--- Of goods of subheading 8414.80	KGM				7%
		-- Of goods of subheading 8414.10:					
	8414.90.41	--- For electrically operated machines	KGM				7%
	8414.90.42	--- For non-electrically operated machines	KGM				7%
	8414.90.50	-- Of goods of subheading 8414.20	KGM				7%
	8414.90.60	-- Of goods of subheading 8414.30	KGM				7%
	8414.90.70	-- Of goods of subheading 8414.40	KGM				7%
	8414.90.80	-- Of goods of subheading 8414.70	KGM				7%
	8414.90.90	-- Of other pumps or compressors	KGM				7%
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.					
	8415.10	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system":					
	8415.10.20	-- Of a cooling capacity not exceeding 21.10 kW	NMB				7%
	8415.10.30	-- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	NMB				7%
	8415.10.90	-- Other	NMB				7%
	8415.20	- Of a kind used for persons, in motor vehicles:					
	8415.20.10	-- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.20.90	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other:					
	8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):					
		--- Of a kind used in aircraft:					
	8415.81.11	---- Of a cooling capacity not exceeding 21.10 kW	NMB				7%
	8415.81.12	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	NMB				7%
	8415.81.19	---- Other	NMB				7%
		--- Of a kind used in railway rolling stock:					
	8415.81.21	---- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.81.29	---- Other	NMB				7%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20):					
	8415.81.31	---- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.81.39	---- Other	NMB				7%
		--- Other:					
	8415.81.95	---- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	NMB				7%
	8415.81.96	---- Of a cooling capacity exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	NMB				7%
		---- Other:					
	8415.81.97	----- Of a cooling capacity not exceeding 21.10 kW	NMB				7%
	8415.81.98	----- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	NMB				7%
	8415.81.99	----- Other	NMB				7%
	8415.82	-- Other, incorporating a refrigerating unit:					
		--- Of a kind used in aircraft:					
	8415.82.11	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	NMB				7%
	8415.82.19	---- Other	NMB				7%
		--- Of a kind used in railway rolling stock:					
	8415.82.21	---- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.82.29	---- Other	NMB				7%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20):					
	8415.82.31	---- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.82.39	---- Other	NMB				7%
		--- Other:					
	8415.82.91	---- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.82.99	---- Other	NMB				7%
	8415.83	-- Not incorporating a refrigerating unit:					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Of a kind used in aircraft:					
	8415.83.11	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	NMB				7%
	8415.83.19	---- Other	NMB				7%
		--- Of a kind used in railway rolling stock:					
	8415.83.21	---- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.83.29	---- Other	NMB				7%
		--- Of a kind used in motor vehicles (other than those of subheading 8415.20):					
	8415.83.31	---- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.83.39	---- Other	NMB				7%
		--- Other:					
	8415.83.91	---- Of a cooling capacity not exceeding 26.38 kW	NMB				7%
	8415.83.99	---- Other	NMB				7%
	8415.90	- Parts:					
		-- Of machines with a cooling capacity not exceeding 21.10 kW:					
	8415.90.13	--- Of a kind used in aircraft or railway rolling stock	KGM				7%
	8415.90.14	--- Evaporators or condensers for air conditioning machines for motor vehicles	KGM				7%
	8415.90.15	--- Chassis, welded and painted, other than of subheading 8415.90.13	KGM				7%
	8415.90.19	--- Other	KGM				7%
		-- Of machines with a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW:					
		--- With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min:					
	8415.90.24	---- Of a kind used in aircraft or railway rolling stock	KGM				7%
	8415.90.25	---- Other	KGM				7%
		--- Other:					
	8415.90.26	---- Of a kind used in aircraft or railway rolling stock	KGM				7%
	8415.90.29	---- Other	KGM				7%
		-- Of machines with a cooling capacity exceeding 26.38 kW but not exceeding 52.75 kW:					
		--- With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min:					
	8415.90.34	---- Of a kind used in aircraft or railway rolling stock	KGM				7%
	8415.90.35	---- Other	KGM				7%
		--- Other:					
	8415.90.36	---- Of a kind used in aircraft or railway rolling stock	KGM				7%
	8415.90.39	---- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Of machines with a cooling capacity exceeding 52.75 kW:					
		- - - With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min:					
	8415.90.44	- - - - Of a kind used in aircraft or railway rolling stock	KGM				7%
	8415.90.45	- - - - Other	KGM				7%
		- - - Other:					
	8415.90.46	- - - - Of a kind used in aircraft or railway rolling stock	KGM				7%
	8415.90.49	- - - - Other	KGM				7%
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.					
	8416.10.00	- Furnace burners for liquid fuel	NMB				7%
	8416.20.00	- Other furnace burners, including combination burners	NMB				7%
	8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	NMB				7%
	8416.90.00	- Parts	KGM				7%
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.					
	8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	NMB				7%
	8417.20.00	- Bakery ovens, including biscuit ovens	NMB				7%
	8417.80	- Other:					
	8417.80.10	- - Waste incinerators	NMB				7%
	8417.80.90	- - Other	NMB				7%
	8417.90.00	- Parts	KGM				7%
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.					
	8418.10	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof:					
		- - Fitted with separate external doors only:					
	8418.10.31	- - - Household type, of a capacity not exceeding 230 l	NMB				7%
	8418.10.32	- - - Other household type, of a capacity exceeding 230 l	NMB				7%
	8418.10.39	- - - Other	NMB				7%
	8418.10.40	- - Other, of a kind suitable for medical, surgical or laboratory use	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Other:					
	8418.10.91	--- Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l	NMB				7%
	8418.10.99	--- Other	NMB				7%
		- Refrigerators, household type:					
	8418.21	- - Compression-type:					
	8418.21.10	--- Of a capacity not exceeding 230 l	NMB				7%
	8418.21.90	--- Other	NMB				7%
	8418.29.00	- - Other	NMB				7%
	8418.30	- Freezers of the chest type, not exceeding 800 l capacity:					
	8418.30.10	- - Of a capacity not exceeding 200 l	NMB				7%
	8418.30.90	- - Other	NMB				7%
	8418.40	- Freezers of the upright type, not exceeding 900 l capacity:					
	8418.40.10	- - Of a capacity not exceeding 200 l	NMB				7%
	8418.40.90	- - Other	NMB				7%
	8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:					
		- - Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l:					
	8418.50.11	--- Of a kind suitable for medical, surgical or laboratory use	NMB				7%
	8418.50.19	--- Other	NMB				7%
		- - Other:					
	8418.50.91	--- Of a kind suitable for medical, surgical or laboratory use	NMB				7%
	8418.50.99	--- Other	NMB				7%
		- Other refrigerating or freezing equipment; heat pumps:					
	8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	NMB				7%
	8418.69	- - Other:					
	8418.69.10	--- Beverage coolers	NMB				7%
	8418.69.30	--- Cold water dispenser	NMB				7%
		--- Water chillers with a refrigeration capacity exceeding 21.10 kW:					
	8418.69.41	---- For air conditioning machines	NMB				7%
	8418.69.49	---- Other	NMB				7%
	8418.69.50	--- Scale ice-maker units	NMB				7%
	8418.69.90	--- Other	NMB				7%
		- Parts:					
	8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8418.99	-- Other:					
	8418.99.10	--- Evaporators or condensers	KGM				7%
	8418.99.40	--- Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.31, 8418.10.32, 8418.21.10, 8418.21.90 or 8418.29.00	KGM				7%
	8418.99.90	--- Other	KGM				7%
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.					
		- Instantaneous or storage water heaters, non-electric:					
	8419.11	-- Instantaneous gas water heaters:					
	8419.11.10	--- Household type	NMB				7%
	8419.11.90	--- Other	NMB				7%
	8419.12.00	-- Solar water heaters	NMB				7%
	8419.19	-- Other:					
	8419.19.10	--- Household type	NMB				7%
	8419.19.90	--- Other	NMB				7%
	8419.20.00	- Medical, surgical or laboratory sterilisers	NMB				7%
		- Dryers:					
	8419.33	-- Lyophilisation apparatus, freeze drying units and spray dryers:					
	8419.33.10	--- For agricultural products; for wood, paper pulp, paper or paperboard	NMB				7%
	8419.33.90	--- Other	NMB				7%
	8419.34	-- Other, for agricultural products:					
	8419.34.10	--- Evaporators	NMB				7%
	8419.34.20	--- Other, electrically operated	NMB				7%
	8419.34.90	--- Other	NMB				7%
	8419.35	-- Other, for wood, paper pulp, paper or paperboard:					
	8419.35.10	--- Electrically operated	NMB				7%
	8419.35.20	--- Not electrically operated	NMB				7%
	8419.39	-- Other:					
	8419.39.30	--- Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies, electrically operated	NMB				7%
	8419.39.90	--- Other	NMB				7%
	8419.40	- Distilling or rectifying plant:					
	8419.40.10	-- Electrically operated	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8419.40.20	-- Not electrically operated	NMB				7%
	8419.50	- Heat exchange units:					
	8419.50.10	-- Cooling towers	NMB				7%
	8419.50.20	-- Heat exchange units made of tubes of fluoropolymers, with both inlet and outlet tubes having an inside diameter measuring 3 cm or less	NMB				7%
		-- Other:					
	8419.50.91	--- Electrically operated	NMB				7%
	8419.50.92	--- Not electrically operated	NMB				7%
	8419.60.00	- Machinery for liquefying air or other gases	NMB				7%
		- Other machinery, plant and equipment:					
	8419.81	-- For making hot drinks or for cooking or heating food:					
	8419.81.10	--- Electrically operated	NMB				7%
	8419.81.20	--- Not electrically operated	NMB				7%
	8419.89	-- Other:					
		--- Electrically operated:					
	8419.89.13	---- Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	NMB				7%
	8419.89.19	---- Other	NMB				7%
	8419.89.20	--- Not electrically operated	NMB				7%
	8419.90	- Parts:					
		-- Of electrically operated articles:					
	8419.90.12	--- Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	KGM				7%
	8419.90.13	--- Casings for cooling towers	KGM				7%
	8419.90.19	--- Other	KGM				7%
		-- Of non-electrically operated articles:					
	8419.90.22	--- Of instantaneous gas water heaters, household type	KGM				7%
	8419.90.29	--- Other	KGM				7%
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.					
	8420.10	- Calendering or other rolling machines:					
	8420.10.10	-- Of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	NMB				7%
	8420.10.20	-- Ironing machines or wringers suitable for domestic use	NMB				7%
	8420.10.90	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Parts:					
	8420.91	-- Cylinders:					
	8420.91.10	--- Of goods of subheading 8420.10.10	KGM				7%
	8420.91.90	--- Other	KGM				7%
	8420.99	-- Other:					
	8420.99.10	--- Of goods of subheading 8420.10.10	KGM				7%
	8420.99.90	--- Other	KGM				7%
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.					
		- Centrifuges, including centrifugal dryers:					
	8421.11.00	-- Cream separators	NMB				7%
	8421.12.00	-- Clothes-dryers	NMB				7%
	8421.19	-- Other:					
	8421.19.10	--- Of a kind used for sugar manufacture	NMB				7%
	8421.19.90	--- Other	NMB				7%
		- Filtering or purifying machinery and apparatus for liquids:					
	8421.21	-- For filtering or purifying water:					
		--- Of a capacity not exceeding 500 l/h:					
	8421.21.11	---- Filtering machinery and apparatus for domestic use	NMB				7%
	8421.21.19	---- Other	NMB				7%
		--- Of a capacity exceeding 500 l/h:					
	8421.21.22	---- Electrically operated	NMB				7%
	8421.21.23	---- Not electrically operated	NMB				7%
	8421.22	-- For filtering or purifying beverages other than water:					
	8421.22.30	--- Electrically operated, of a capacity exceeding 500 l/h	NMB				7%
	8421.22.90	--- Other	NMB				7%
	8421.23	-- Oil or petrol-filters for internal combustion engines:					
		--- For machinery of heading 84.29 or 84.30:					
	8421.23.11	---- Oil filters	NMB				7%
	8421.23.19	---- Other	NMB				7%
		--- For motor vehicles of Chapter 87:					
	8421.23.21	---- Oil filters	NMB				7%
	8421.23.29	---- Other	NMB				7%
		--- Other:					
	8421.23.91	---- Oil filters	NMB				7%
	8421.23.99	---- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8421.29	-- Other:					
	8421.29.10	--- Of a kind suitable for medical, surgical or laboratory use	NMB				7%
	8421.29.20	--- Of a kind used for sugar manufacture	NMB				7%
	8421.29.30	--- Of a kind used in oil drilling operations	NMB				7%
	8421.29.40	--- Other, petrol filters	NMB				7%
	8421.29.50	--- Other, oil filters	NMB				7%
	8421.29.60	--- Other, of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	NMB				7%
	8421.29.90	--- Other	NMB				7%
		- Filtering or purifying machinery and apparatus for gases:					
	8421.31	-- Intake air filters for internal combustion engines:					
	8421.31.10	--- For machinery of heading 84.29 or 84.30	NMB				7%
	8421.31.20	--- For motor vehicles of Chapter 87	NMB				7%
	8421.31.90	--- Other	NMB				7%
	8421.32.00	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	NMB				7%
	8421.39	-- Other:					
	8421.39.20	--- Air purifiers	NMB				7%
	8421.39.30	--- Other, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	NMB				7%
	8421.39.90	--- Other	NMB				7%
		- Parts:					
	8421.91	-- Of centrifuges, including centrifugal dryers:					
	8421.91.10	--- Of goods of subheading 8421.12.00	KGM				7%
	8421.91.20	--- Of goods of subheading 8421.19.10	KGM				7%
	8421.91.90	--- Of goods of subheading 8421.11.00 or 8421.19.90	KGM				7%
	8421.99	-- Other:					
		--- Filtering cartridges for filters of subheading 8421.23:					
	8421.99.21	---- For subheading 8421.23.11 or 8421.23.21	KGM				7%
	8421.99.29	---- Other	KGM				7%
	8421.99.30	--- Of goods of subheading 8421.31	KGM				7%
	8421.99.40	--- Of goods of subheading 8421.29.50	KGM				7%
	8421.99.50	--- Of goods of subheading 8421.29.60	KGM				7%
	8421.99.60	--- Of goods of subheading 8421.39.30	KGM				7%
	8421.99.70	--- Of goods of subheading 8421.39.90	KGM				7%
		--- Other:					
	8421.99.91	---- Of goods of subheading 8421.29.20	KGM				7%
	8421.99.94	---- Of goods of subheading 8421.21.11	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8421.99.96	---- Of goods of subheading 8421.23.11 or 8421.23.91	KGM				7%
	8421.99.97	---- Of goods of subheading 8421.23.19 or 8421.23.99	KGM				7%
	8421.99.99	---- Other	KGM				7%
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.					
		- Dish washing machines:					
	8422.11.00	-- Of the household type	NMB				7%
	8422.19.00	-- Other	NMB				7%
	8422.20.00	- Machinery for cleaning or drying bottles or other containers	NMB				7%
	8422.30.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	NMB				7%
	8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	NMB				7%
	8422.90	- Parts:					
	8422.90.10	-- Of machines of subheading 8422.11	KGM				7%
	8422.90.90	-- Other	KGM				7%
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.					
	8423.10	- Personal weighing machines, including baby scales; household scales:					
	8423.10.10	-- Electrically operated	NMB				7%
	8423.10.20	-- Not electrically operated	NMB				7%
	8423.20	- Scales for continuous weighing of goods on conveyors:					
	8423.20.10	-- Using electronic means for gauging weight	NMB				7%
	8423.20.90	-- Other	NMB				7%
	8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:					
	8423.30.10	-- Using electronic means for gauging weight	NMB				7%
	8423.30.90	-- Other	NMB				7%
		- Other weighing machinery:					
	8423.81	-- Having a maximum weighing capacity not exceeding 30 kg:					
	8423.81.10	--- Using electronic means for gauging weight	NMB				7%
	8423.81.90	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg: --- Having a maximum weighing capacity not exceeding 1,000 kg:					
	8423.82.31	---- For weighing motor vehicles, using electronic means for gauging weight	NMB				7%
	8423.82.32	---- Other, using electronic means for gauging weight	NMB				7%
	8423.82.39	---- Other --- Having a maximum weighing capacity exceeding 1,000 kg:	NMB				7%
	8423.82.41	---- For weighing motor vehicles, using electronic means for gauging weight	NMB				7%
	8423.82.42	---- Other, using electronic means for gauging weight	NMB				7%
	8423.82.49	---- Other	NMB				7%
	8423.89	-- Other:					
	8423.89.10	--- Using electronic means for gauging weight	NMB				7%
	8423.89.90	--- Other	NMB				7%
	8423.90	- Weighing machine weights of all kinds; parts of weighing machinery:					
	8423.90.10	-- Weighing machine weights	KGM				7%
	8423.90.30	-- Parts of weighing machinery using electronic means for gauging weight, excluding of machines for weighing motor vehicles	KGM				7%
	8423.90.40	-- Parts of other weighing machinery	KGM				7%
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.					
	8424.10	- Fire extinguishers, whether or not charged:					
	8424.10.10	-- Of a kind suitable for aircraft use	NMB				7%
	8424.10.90	-- Other	NMB				7%
	8424.20	- Spray guns and similar appliances: - Electrically operated:					
	8424.20.11	--- Agricultural or horticultural	NMB				7%
	8424.20.19	--- Other - Not electrically operated:	NMB				7%
	8424.20.21	--- Agricultural or horticultural	NMB				7%
	8424.20.29	--- Other	NMB				7%
	8424.30.00	- Steam or sand blasting machines and similar jet projecting machines - Agricultural or horticultural sprayers:	NMB				7%
	8424.41	-- Portable sprayers:					
	8424.41.10	--- Hand-operated insecticide sprayers	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8424.41.20	--- Other, not electrically operated	NMB				7%
	8424.41.90	--- Other	NMB				7%
	8424.49	-- Other:					
	8424.49.10	--- Electrically operated	NMB				7%
	8424.49.20	--- Not electrically operated	NMB				7%
		- Other appliances:					
	8424.82	-- Agricultural or horticultural:					
	8424.82.10	--- Drip irrigation systems	NMB				7%
	8424.82.20	--- Other, electrically operated	NMB				7%
	8424.82.30	--- Other, not electrically operated	NMB				7%
	8424.89	-- Other:					
	8424.89.10	--- Hand-operated household sprayers of a capacity not exceeding 3 l	NMB				7%
	8424.89.20	--- Spray heads with dip tubes	NMB				7%
	8424.89.40	--- Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components	NMB				7%
	8424.89.50	--- Other, electrically operated	NMB				7%
	8424.89.90	--- Other, not electrically operated	NMB				7%
	8424.90	- Parts:					
	8424.90.10	-- Of fire extinguishers	KGM				7%
		-- Of spray guns and similar appliances:					
		--- Electrically operated:					
	8424.90.21	---- Of goods of subheading 8424.20.11	KGM				7%
	8424.90.23	---- Other	KGM				7%
		--- Not electrically operated:					
	8424.90.24	---- Of goods of subheading 8424.20.21	KGM				7%
	8424.90.29	---- Other	KGM				7%
	8424.90.30	-- Of steam or sand blasting machines and similar jet projecting machines	KGM				7%
		-- Of other appliances:					
	8424.90.93	--- Of goods of subheading 8424.82.10	KGM				7%
	8424.90.94	--- Of goods of subheading 8424.41.10, 8424.41.20, 8424.49.20 or 8424.82.30	KGM				7%
	8424.90.95	--- Of goods of subheading 8424.41.90, 8424.49.10 or 8424.82.20	KGM				7%
	8424.90.96	--- Of goods of subheading 8424.89.40	KGM				7%
	8424.90.99	--- Other	KGM				7%
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.					
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:					
	8425.11.00	-- Powered by electric motor	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8425.19.00	- - Other - Winches; capstans:	NMB				7%
	8425.31.00	- - Powered by electric motor	NMB				7%
	8425.39.00	- - Other - Jacks; hoists of a kind used for raising vehicles:	NMB				7%
	8425.41.00	- - Built-in jacking systems of a type used in garages	NMB				7%
	8425.42	- - Other jacks and hoists, hydraulic:					
	8425.42.10	- - - Jacks of a kind used in tipping mechanisms for lorries	NMB				7%
	8425.42.90	- - - Other	NMB				7%
	8425.49	- - Other:					
	8425.49.10	- - - Electrically operated	NMB				7%
	8425.49.20	- - - Not electrically operated	NMB				7%
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. - Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:					
	8426.11.00	- - Overhead travelling cranes on fixed support	NMB				7%
	8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	NMB				7%
	8426.19	- - Other:					
	8426.19.20	- - - Bridge cranes	NMB				7%
	8426.19.30	- - - Gantry cranes	NMB				7%
	8426.19.90	- - - Other	NMB				7%
	8426.20.00	- Tower cranes	NMB				7%
	8426.30.00	- Portal or pedestal jib cranes - Other machinery, self-propelled:	NMB				7%
	8426.41.00	- - On tyres	NMB				7%
	8426.49.00	- - Other - Other machinery:	NMB				7%
	8426.91.00	- - Designed for mounting on road vehicles	NMB				7%
	8426.99.00	- - Other	NMB				7%
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.					
	8427.10.00	- Self-propelled trucks powered by an electric motor	NMB				7%
	8427.20.00	- Other self-propelled trucks	NMB				7%
	8427.90.00	- Other trucks	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).					
	8428.10	- Lifts and skip hoists:					
		- - Lifts:					
	8428.10.31	- - - For passengers	NMB				7%
	8428.10.39	- - - Other	NMB				7%
	8428.10.40	- - Skip hoists	NMB				7%
	8428.20	- Pneumatic elevators and conveyors:					
	8428.20.10	- - Of a kind used for agriculture	NMB				7%
	8428.20.90	- - Other	NMB				7%
		- Other continuous-action elevators and conveyors, for goods or materials:					
	8428.31.00	- - Specially designed for underground use	NMB				7%
	8428.32	- - Other, bucket type:					
	8428.32.10	- - - Of a kind used for agriculture	NMB				7%
	8428.32.90	- - - Other	NMB				7%
	8428.33	- - Other, belt type:					
	8428.33.10	- - - Of a kind used for agriculture	NMB				7%
	8428.33.90	- - - Other	NMB				7%
	8428.39	- - Other:					
	8428.39.10	- - - Of a kind used for agriculture	NMB				7%
	8428.39.90	- - - Other	NMB				7%
	8428.40.00	- Escalators and moving walkways	NMB				7%
	8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	NMB				7%
	8428.70.00	- Industrial robots	NMB				7%
	8428.90	- Other machinery:					
	8428.90.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	NMB				7%
	8428.90.30	- - Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	NMB				7%
	8428.90.90	- - Other	NMB				7%
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.					
		- Bulldozers and angledozers:					
	8429.11.00	- - Track laying	NMB				7%
	8429.19.00	- - Other	NMB				7%
	8429.20.00	- Graders and levellers	NMB				7%
	8429.30.00	- Scrapers	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8429.40	- Tamping machines and road rollers:					
	8429.40.30	-- Tamping machines	NMB				7%
	8429.40.40	-- Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	NMB				7%
	8429.40.50	-- Other vibratory road rollers	NMB				7%
	8429.40.90	-- Other	NMB				7%
		- Mechanical shovels, excavators and shovel loaders:					
	8429.51.00	-- Front-end shovel loaders	NMB				7%
	8429.52.00	-- Machinery with a 360° revolving superstructure	NMB				7%
	8429.59.00	-- Other	NMB				7%
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.					
	8430.10.00	- Pile-drivers and pile-extractors	NMB				7%
	8430.20.00	- Snow-ploughs and snow-blowers	NMB				7%
		- Coal or rock cutters and tunnelling machinery:					
	8430.31.00	-- Self-propelled	NMB				7%
	8430.39.00	-- Other	NMB				7%
		- Other boring or sinking machinery:					
	8430.41.00	-- Self-propelled	NMB				7%
	8430.49	-- Other:					
	8430.49.10	--- Wellhead platforms with integrated production modules suitable for use in drilling operations	NMB				7%
	8430.49.90	--- Other	NMB				7%
	8430.50.00	- Other machinery, self-propelled	NMB				7%
		- Other machinery, not self-propelled:					
	8430.61.00	-- Tamping or compacting machinery	NMB				7%
	8430.69.00	-- Other	NMB				7%
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.					
	8431.10	- Of machinery of heading 84.25:					
		-- Of electrically operated machines:					
	8431.10.13	--- Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	KGM				7%
	8431.10.19	--- Other	KGM				7%
		-- Of non-electrically operated machines:					
	8431.10.22	--- Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	KGM				7%
	8431.10.29	--- Other	KGM				7%
	8431.20	- Of machinery of heading 84.27:					
	8431.20.10	-- Of subheading 8427.10 or 8427.20	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8431.20.90	- - Other - Of machinery of heading 84.28:	KGM				7%
	8431.31	- - Of lifts, skip hoists or escalators:					
	8431.31.10	- - - Of goods of subheading 8428.10.39 or 8428.10.40	KGM				7%
	8431.31.20	- - - Of goods of subheading 8428.10.31 or 8428.40.00	KGM				7%
	8431.39	- - Other:					
	8431.39.10	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	KGM				7%
	8431.39.40	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	KGM				7%
	8431.39.50	- - - Other, of goods of subheading 8428.90	KGM				7%
	8431.39.90	- - - Other - Of machinery of heading 84.26, 84.29 or 84.30:	KGM				7%
	8431.41	- - Buckets, shovels, grabs and grips:					
	8431.41.10	- - - For machinery of heading 84.26	KGM				7%
	8431.41.90	- - - Other	KGM				7%
	8431.42.00	- - Bulldozer or angledozer blades	KGM				7%
	8431.43.00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	KGM				7%
	8431.49	- - Other:					
	8431.49.10	- - - Parts of machinery of heading 84.26	KGM				7%
	8431.49.20	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	KGM				7%
	8431.49.40	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	KGM				7%
	8431.49.50	- - - Of road rollers	KGM				7%
	8431.49.60	- - - Of goods of subheading 8430.20.00	KGM				7%
	8431.49.90	- - - Other	KGM				7%
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.					
	8432.10.00	- Ploughs - Harrows, scarifiers, cultivators, weeders and hoes:	NMB				7%
	8432.21.00	- - Disc harrows	NMB				7%
	8432.29.00	- - Other - Seeders, planters and transplanters:	NMB				7%
	8432.31.00	- - No-till direct seeders, planters and transplanters	NMB				7%
	8432.39.00	- - Other - Manure spreaders and fertiliser distributors:	NMB				7%
	8432.41.00	- - Manure spreaders	NMB				7%
	8432.42.00	- - Fertiliser distributors	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8432.80	- Other machinery:					
	8432.80.10	-- Agricultural or horticultural	NMB				7%
	8432.80.20	-- Lawn or sports-ground rollers	NMB				7%
	8432.80.90	-- Other	NMB				7%
	8432.90	- Parts:					
	8432.90.10	-- Of machinery of subheading 8432.80.90	KGM				7%
	8432.90.20	-- Of lawn or sports-ground rollers	KGM				7%
	8432.90.90	-- Other	KGM				7%
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.					
		- Mowers for lawns, parks or sports-grounds:					
	8433.11.00	-- Powered, with the cutting device rotating in a horizontal plane	NMB				7%
	8433.19	-- Other:					
	8433.19.10	--- Not powered	NMB				7%
	8433.19.90	--- Other	NMB				7%
	8433.20.00	- Other mowers, including cutter bars for tractor mounting	NMB				7%
	8433.30.00	- Other haymaking machinery	NMB				7%
	8433.40.00	- Straw or fodder balers, including pick-up balers	NMB				7%
		- Other harvesting machinery; threshing machinery:					
	8433.51.00	-- Combine harvester-threshers	NMB				7%
	8433.52.00	-- Other threshing machinery	NMB				7%
	8433.53.00	-- Root or tuber harvesting machines	NMB				7%
	8433.59	-- Other:					
	8433.59.20	--- Cotton pickers	NMB				7%
	8433.59.90	--- Other	NMB				7%
	8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:					
	8433.60.10	-- Electrically operated	NMB				7%
	8433.60.20	-- Not electrically operated	NMB				7%
	8433.90	- Parts:					
	8433.90.10	-- Castors wheels, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	KGM				7%
	8433.90.20	-- Other, of goods of subheading 8433.11.00 or 8433.19.90	KGM				7%
	8433.90.30	-- Other, of goods of subheading 8433.19.10	KGM				7%
	8433.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.34		Milking machines and dairy machinery.					
	8434.10.00	- Milking machines	NMB				7%
	8434.20.00	- Dairy machinery	NMB				7%
	8434.90.00	- Parts	KGM				7%
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.					
	8435.10	- Machinery:					
	8435.10.10	-- Electrically operated	NMB				7%
	8435.10.20	-- Not electrically operated	NMB				7%
	8435.90	- Parts:					
	8435.90.10	-- Of electrically operated machines	KGM				7%
	8435.90.20	-- Of non-electrically operated machines	KGM				7%
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.					
	8436.10	- Machinery for preparing animal feeding stuffs:					
	8436.10.10	-- Electrically operated	NMB				7%
	8436.10.20	-- Not electrically operated	NMB				7%
		- Poultry-keeping machinery; poultry incubators and brooders:					
	8436.21	-- Poultry incubators and brooders:					
	8436.21.10	--- Electrically operated	NMB				7%
	8436.21.20	--- Not electrically operated	NMB				7%
	8436.29	-- Other:					
	8436.29.10	--- Electrically operated	NMB				7%
	8436.29.20	--- Not electrically operated	NMB				7%
	8436.80	- Other machinery:					
		-- Electrically operated:					
	8436.80.11	--- Agricultural or horticultural	NMB				7%
	8436.80.19	--- Other	NMB				7%
		-- Not electrically operated:					
	8436.80.21	--- Agricultural or horticultural	NMB				7%
	8436.80.29	--- Other	NMB				7%
		- Parts:					
	8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	KGM				7%
	8436.99	-- Other:					
		--- Of electrically operated machines and equipment:					
	8436.99.11	--- - Agricultural or horticultural	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8436.99.19	---- Other	KGM				7%
		--- Of non-electrically operated machines and equipment:					
	8436.99.21	---- Agricultural or horticultural	KGM				7%
	8436.99.29	---- Other	KGM				7%
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.					
	8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:					
	8437.10.10	-- For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	NMB				7%
	8437.10.20	-- For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	NMB				7%
	8437.10.30	-- Other, electrically operated	NMB				7%
	8437.10.40	-- Other, not electrically operated	NMB				7%
	8437.80	- Other machinery:					
	8437.80.10	-- Rice hullers and cone type rice mills, electrically operated	NMB				7%
	8437.80.20	-- Rice hullers and cone type rice mills, not electrically operated	NMB				7%
	8437.80.30	-- Industrial type coffee and corn mills, electrically operated	NMB				7%
	8437.80.40	-- Industrial type coffee and corn mills, not electrically operated	NMB				7%
		-- Other, electrically operated:					
	8437.80.51	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	NMB				7%
	8437.80.59	--- Other	NMB				7%
		-- Other, not electrically operated:					
	8437.80.61	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	NMB				7%
	8437.80.69	--- Other	NMB				7%
	8437.90	- Parts:					
		-- Of electrically operated machines:					
	8437.90.11	--- Of machines of subheading 8437.10	KGM				7%
	8437.90.19	--- Other	KGM				7%
		-- Of non-electrically operated machines:					
	8437.90.21	--- Of machines of subheading 8437.10	KGM				7%
	8437.90.29	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.					
	8438.10.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	NMB				7%
	8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:					
	8438.20.10	-- Electrically operated	NMB				7%
	8438.20.20	-- Not electrically operated	NMB				7%
	8438.30	- Machinery for sugar manufacture:					
	8438.30.10	-- Electrically operated	NMB				7%
	8438.30.20	-- Not electrically operated	NMB				7%
	8438.40.00	- Brewery machinery	NMB				7%
	8438.50.00	- Machinery for the preparation of meat or poultry	NMB				7%
	8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	NMB				7%
	8438.80	- Other machinery:					
		-- Coffee pulpers:					
	8438.80.11	--- Electrically operated	NMB				7%
	8438.80.12	--- Not electrically operated	NMB				7%
		-- Machinery for the preparation of fish, crustaceans or molluscs:					
	8438.80.21	--- Electrically operated	NMB				7%
	8438.80.22	--- Not electrically operated	NMB				7%
		-- Other:					
	8438.80.91	--- Electrically operated	NMB				7%
	8438.80.92	--- Not electrically operated	NMB				7%
	8438.90	- Parts:					
		-- Of electrically operated machines:					
	8438.90.11	--- Of goods of subheading 8438.30.10	KGM				7%
	8438.90.12	--- Of coffee pulpers	KGM				7%
	8438.90.19	--- Other	KGM				7%
		-- Of non-electrically operated machines:					
	8438.90.21	--- Of goods of subheading 8438.30.20	KGM				7%
	8438.90.22	--- Of coffee pulpers	KGM				7%
	8438.90.29	--- Other	KGM				7%
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.					
	8439.10.00	- Machinery for making pulp of fibrous cellulosic material	NMB				7%
	8439.20.00	- Machinery for making paper or paperboard	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8439.30.00	- Machinery for finishing paper or paperboard	NMB				7%
		- Parts:					
	8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	KGM				7%
	8439.99.00	- - Other	KGM				7%
84.40		Book-binding machinery, including book-sewing machines.					
	8440.10	- Machinery:					
	8440.10.10	- - Electrically operated	NMB				7%
	8440.10.20	- - Not electrically operated	NMB				7%
	8440.90.00	- Parts	KGM				7%
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.					
	8441.10	- Cutting machines:					
	8441.10.10	- - Electrically operated	NMB				7%
	8441.10.20	- - Not electrically operated	NMB				7%
	8441.20.00	- Machines for making bags, sacks or envelopes	NMB				7%
	8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	NMB				7%
	8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	NMB				7%
	8441.80	- Other machinery:					
	8441.80.10	- - Electrically operated	NMB				7%
	8441.80.20	- - Not electrically operated	NMB				7%
	8441.90.00	- Parts	KGM				7%
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).					
	8442.30.00	- Machinery, apparatus and equipment	NMB				7%
	8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	KGM				7%
	8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.					
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:					
	8443.11.00	- - Offset printing machinery, reel-fed	NMB				7%
	8443.12.00	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	NMB				7%
	8443.13.00	- - Other offset printing machinery	NMB				7%
	8443.14.00	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	NMB				7%
	8443.15.00	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	NMB				7%
	8443.16.00	- - Flexographic printing machinery	NMB				7%
	8443.17.00	- - Gravure printing machinery	NMB				7%
	8443.19.00	- - Other	NMB				7%
		- Other printers, copying machines and facsimile machines, whether or not combined:					
	8443.31	- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:					
		--- Printer-copiers, printing by the ink-jet process:					
	8443.31.11	---- Colour	NMB				7%
	8443.31.19	---- Other	NMB				7%
		--- Printer-copiers, printing by the laser process:					
	8443.31.21	---- Colour	NMB				7%
	8443.31.29	---- Other	NMB				7%
		--- Combination printer-copier-facsimile machines:					
	8443.31.31	---- Colour	NMB				7%
	8443.31.39	---- Other	NMB				7%
		--- Other:					
	8443.31.91	---- Combination printer-copier-scanner-facsimile machines	NMB				7%
	8443.31.99	---- Other	NMB				7%
	8443.32	- - Other, capable of connecting to an automatic data processing machine or to a network:					
		--- Dot matrix printers:					
	8443.32.11	---- Colour	NMB				7%
	8443.32.19	---- Other	NMB				7%
		--- Ink-jet printers:					
	8443.32.21	---- Colour	NMB				7%
	8443.32.29	---- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Laser printers:					
	8443.32.31	---- Colour	NMB				7%
	8443.32.39	---- Other	NMB				7%
	8443.32.40	--- Facsimile machines	NMB				7%
	8443.32.50	--- Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	NMB				7%
	8443.32.60	--- Plotters	NMB				7%
	8443.32.90	--- Other	NMB				7%
	8443.39	-- Other:					
	8443.39.10	--- Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process)	NMB				7%
	8443.39.20	--- Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	NMB				7%
	8443.39.30	--- Other photocopying apparatus incorporating an optical system	NMB				7%
	8443.39.40	--- Ink-jet printers	NMB				7%
	8443.39.90	--- Other	NMB				7%
		- Parts and accessories:					
	8443.91.00	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	KGM				7%
	8443.99	-- Other:					
	8443.99.10	--- Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	KGM				7%
	8443.99.20	--- Ink-filled printer cartridges	KGM				7%
	8443.99.30	--- Paper feeders; paper sorters	KGM				7%
	8443.99.90	--- Other	KGM				7%
84.44		Machines for extruding, drawing, texturing or cutting man-made textile materials.					
	8444.00.10	- Electrically operated	NMB				7%
	8444.00.20	- Not electrically operated	NMB				7%
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.					
		- Machines for preparing textile fibres:					
	8445.11	-- Carding machines:					
	8445.11.10	--- Electrically operated	NMB				7%
	8445.11.20	--- Not electrically operated	NMB				7%
	8445.12.00	-- Combing machines	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8445.13.00	- - Drawing or roving machines	NMB				7%
	8445.19	- - Other:					
	8445.19.30	- - - Cotton gins	NMB				7%
	8445.19.40	- - - Other, electrically operated	NMB				7%
	8445.19.50	- - - Other, not electrically operated	NMB				7%
	8445.20	- Textile spinning machines:					
	8445.20.10	- - Electrically operated	NMB				7%
	8445.20.20	- - Not electrically operated	NMB				7%
	8445.30	- Textile doubling or twisting machines:					
	8445.30.10	- - Electrically operated	NMB				7%
	8445.30.20	- - Not electrically operated	NMB				7%
	8445.40	- Textile winding (including weft-winding) or reeling machines:					
	8445.40.10	- - Electrically operated	NMB				7%
	8445.40.20	- - Not electrically operated	NMB				7%
	8445.90	- Other:					
	8445.90.10	- - Electrically operated	NMB				7%
	8445.90.20	- - Not electrically operated	NMB				7%
84.46		Weaving machines (looms).					
	8446.10	- For weaving fabrics of a width not exceeding 30 cm:					
	8446.10.10	- - Electrically operated	NMB				7%
	8446.10.20	- - Not electrically operated	NMB				7%
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:					
	8446.21.00	- - Power looms	NMB				7%
	8446.29.00	- - Other	NMB				7%
	8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	NMB				7%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.					
		- Circular knitting machines:					
	8447.11.00	- - With cylinder diameter not exceeding 165 mm	NMB				7%
	8447.12.00	- - With cylinder diameter exceeding 165 mm	NMB				7%
	8447.20	- Flat knitting machines; stitch-bonding machines:					
	8447.20.10	- - Electrically operated	NMB				7%
	8447.20.20	- - Not electrically operated	NMB				7%
	8447.90	- Other:					
	8447.90.10	- - Electrically operated	NMB				7%
	8447.90.20	- - Not electrically operated	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).					
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:					
	8448.11	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:					
	8448.11.10	--- Electrically operated	NMB				7%
	8448.11.20	--- Not electrically operated	NMB				7%
	8448.19	-- Other:					
	8448.19.10	--- Electrically operated	NMB				7%
	8448.19.20	--- Not electrically operated	NMB				7%
	8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	KGM				7%
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:					
	8448.31.00	-- Card clothing	KGM				7%
	8448.32.00	-- Of machines for preparing textile fibres, other than card clothing	KGM				7%
	8448.33.00	-- Spindles, spindle flyers, spinning rings and ring travellers	KGM				7%
	8448.39.00	-- Other	KGM				7%
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:					
	8448.42.00	-- Reeds for looms, healds and heald-frames	KGM				7%
	8448.49	-- Other:					
		--- Shuttles:					
	8448.49.11	---- For electrically operated machines	KGM				7%
	8448.49.12	---- For non-electrically operated machines	KGM				7%
	8448.49.90	--- Other	KGM				7%
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:					
	8448.51.00	-- Sinkers, needles and other articles used in forming stitches	KGM				7%
	8448.59.00	-- Other	KGM				7%
84.49	8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.50		Household or laundry-type washing machines, including machines which both wash and dry.					
		- Machines, each of a dry linen capacity not exceeding 10 kg:					
	8450.11	- - Fully-automatic machines:					
	8450.11.10	- - - Each of a dry linen capacity not exceeding 6 kg	NMB				7%
	8450.11.90	- - - Other	NMB				7%
	8450.12	- - Other machines, with built-in centrifugal drier:					
	8450.12.10	- - - Each of a dry linen capacity not exceeding 6 kg	NMB				7%
	8450.12.90	- - - Other	NMB				7%
	8450.19	- - Other:					
		- - - Electrically operated:					
	8450.19.11	- - - - Each of a dry linen capacity not exceeding 6 kg	NMB				7%
	8450.19.19	- - - - Other	NMB				7%
		- - - Other:					
	8450.19.91	- - - - Each of a dry linen capacity not exceeding 6 kg	NMB				7%
	8450.19.99	- - - - Other	NMB				7%
	8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	NMB				7%
	8450.90	- Parts:					
	8450.90.10	- - Of machines of subheading 8450.20.00	KGM				7%
	8450.90.20	- - Of machines of subheading 8450.11, 8450.12 or 8450.19	KGM				7%
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.					
	8451.10.00	- Dry-cleaning machines	NMB				7%
		- Drying machines:					
	8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	NMB				7%
	8451.29.00	- - Other	NMB				7%
	8451.30	- Ironing machines and presses (including fusing presses):					
	8451.30.10	- - Single roller type domestic ironing machines	NMB				7%
	8451.30.90	- - Other	NMB				7%
	8451.40.00	- Washing, bleaching or dyeing machines	NMB				7%
	8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	NMB				7%
	8451.80.00	- Other machinery	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8451.90	- Parts:					
	8451.90.10	-- Of machines of a dry linen capacity not exceeding 10 kg	KGM				7%
	8451.90.90	-- Other	KGM				7%
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.					
	8452.10.00	- Sewing machines of the household type	NMB				7%
		- Other sewing machines:					
	8452.21.00	-- Automatic units	NMB				7%
	8452.29.00	-- Other	NMB				7%
	8452.30.00	- Sewing machine needles	KGM				7%
	8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:					
		-- Of machinery of subheading 8452.10.00:					
	8452.90.11	--- Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	KGM				7%
	8452.90.12	--- Furniture, bases and covers and parts thereof	KGM				7%
	8452.90.19	--- Other	KGM				7%
		-- Other:					
	8452.90.91	--- Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	KGM				7%
	8452.90.92	--- Furniture, bases and covers and parts thereof	KGM				7%
	8452.90.99	--- Other	KGM				7%
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.					
	8453.10	- Machinery for preparing, tanning or working hides, skins or leather:					
	8453.10.10	-- Electrically operated	NMB				7%
	8453.10.20	-- Not electrically operated	NMB				7%
	8453.20	- Machinery for making or repairing footwear:					
	8453.20.10	-- Electrically operated	NMB				7%
	8453.20.20	-- Not electrically operated	NMB				7%
	8453.80	- Other machinery:					
	8453.80.10	-- Electrically operated	NMB				7%
	8453.80.20	-- Not electrically operated	NMB				7%
	8453.90.00	- Parts	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.					
	8454.10.00	- Converters	NMB				7%
	8454.20.00	- Ingot moulds and ladles	NMB				7%
	8454.30.00	- Casting machines	NMB				7%
	8454.90.00	- Parts	KGM				7%
84.55		Metal-rolling mills and rolls therefor.					
	8455.10.00	- Tube mills	NMB				7%
		- Other rolling mills:					
	8455.21.00	- - Hot or combination hot and cold	NMB				7%
	8455.22.00	- - Cold	NMB				7%
	8455.30.00	- Rolls for rolling mills	KGM				7%
	8455.90.00	- Other parts	KGM				7%
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.					
		- Operated by laser or other light or photon beam processes:					
	8456.11	- - Operated by laser:					
	8456.11.10	- - - Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	NMB				7%
	8456.11.90	- - - Other	NMB				7%
	8456.12	- - Operated by other light or photon beam processes:					
	8456.12.10	- - - Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	NMB				7%
	8456.12.90	- - - Other	NMB				7%
	8456.20.00	- Operated by ultrasonic processes	NMB				7%
	8456.30.00	- Operated by electro-discharge processes	NMB				7%
	8456.40	- Operated by plasma arc processes:					
	8456.40.10	- - Machine-tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	NMB				7%
	8456.40.20	- - Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	NMB				7%
	8456.40.90	- - Other	NMB				7%
	8456.50.00	- Water-jet cutting machines	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8456.90	- Other:					
	8456.90.20	-- Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	NMB				7%
	8456.90.90	-- Other	NMB				7%
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.					
	8457.10	- Machining centres:					
	8457.10.10	-- Of spindle power not exceeding 4 kW	NMB				7%
	8457.10.90	-- Other	NMB				7%
	8457.20.00	- Unit construction machines (single station)	NMB				7%
	8457.30.00	- Multi-station transfer machines	NMB				7%
84.58		Lathes (including turning centres) for removing metal.					
		- Horizontal lathes:					
	8458.11	-- Numerically controlled:					
	8458.11.10	--- Of spindle power not exceeding 4 kW	NMB				7%
	8458.11.90	--- Other	NMB				7%
	8458.19	-- Other:					
	8458.19.10	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	NMB				7%
	8458.19.90	--- Other	NMB				7%
		- Other lathes:					
	8458.91.00	-- Numerically controlled	NMB				7%
	8458.99	-- Other:					
	8458.99.10	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	NMB				7%
	8458.99.90	--- Other	NMB				7%
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.					
	8459.10.00	- Way-type unit head machines	NMB				7%
		- Other drilling machines:					
	8459.21.00	-- Numerically controlled	NMB				7%
	8459.29	-- Other:					
	8459.29.10	--- Electrically operated	NMB				7%
	8459.29.20	--- Not electrically operated	NMB				7%
		- Other boring-milling machines:					
	8459.31.00	-- Numerically controlled	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8459.39	- - Other:					
	8459.39.10	- - - Electrically operated	NMB				7%
	8459.39.20	- - - Not electrically operated	NMB				7%
		- Other boring machines:					
	8459.41.00	- - Numerically controlled	NMB				7%
	8459.49	- - Other:					
	8459.49.10	- - - Electrically operated	NMB				7%
	8459.49.20	- - - Not electrically operated	NMB				7%
		- Milling machines, knee-type:					
	8459.51.00	- - Numerically controlled	NMB				7%
	8459.59	- - Other:					
	8459.59.10	- - - Electrically operated	NMB				7%
	8459.59.20	- - - Not electrically operated	NMB				7%
		- Other milling machines:					
	8459.61.00	- - Numerically controlled	NMB				7%
	8459.69	- - Other:					
	8459.69.10	- - - Electrically operated	NMB				7%
	8459.69.20	- - - Not electrically operated	NMB				7%
	8459.70	- Other threading or tapping machines:					
	8459.70.10	- - Electrically operated	NMB				7%
	8459.70.20	- - Not electrically operated	NMB				7%
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.					
		- Flat-surface grinding machines:					
	8460.12.00	- - Numerically controlled	NMB				7%
	8460.19.00	- - Other	NMB				7%
		- Other grinding machines:					
	8460.22.00	- - Centreless grinding machines, numerically controlled	NMB				7%
	8460.23.00	- - Other cylindrical grinding machines, numerically controlled	NMB				7%
	8460.24.00	- - Other, numerically controlled	NMB				7%
	8460.29	- - Other:					
	8460.29.10	- - - Electrically operated	NMB				7%
	8460.29.20	- - - Not electrically operated	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Sharpening (tool or cutter grinding) machines:					
	8460.31	- - Numerically controlled:					
	8460.31.10	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	NMB				7%
	8460.31.90	- - - Other	NMB				7%
	8460.39	- - Other:					
	8460.39.10	- - - Electrically operated	NMB				7%
	8460.39.20	- - - Not electrically operated	NMB				7%
	8460.40.00	- Honing or lapping machines	NMB				7%
	8460.90	- Other:					
	8460.90.10	- - Electrically operated	NMB				7%
	8460.90.20	- - Not electrically operated	NMB				7%
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.					
	8461.20.00	- Shaping or slotting machines	NMB				7%
	8461.30.00	- Broaching machines	NMB				7%
	8461.40.00	- Gear cutting, gear grinding or gear finishing machines	NMB				7%
	8461.50.00	- Sawing or cutting-off machines	NMB				7%
	8461.90	- Other :					
	8461.90.20	- - Planing machines	NMB				7%
	8461.90.90	- - Other	NMB				7%
84.62		Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.					
		- Hot forming machines for forging, die forging (including presses) and hot hammers:					
	8462.11.00	- - Closed die forging machines	NMB				7%
	8462.19.00	- - Other	NMB				7%
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products:					
	8462.22	- - Profile forming machines:					
	8462.22.10	- - - Numerically controlled	NMB				7%
	8462.22.90	- - - Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8462.23.00	- - Numerically controlled press brakes	NMB				7%
	8462.24.00	- - Numerically controlled panel benders	NMB				7%
	8462.25.00	- - Numerically controlled roll forming machines	NMB				7%
	8462.26.00	- - Other numerically controlled bending, folding, straightening or flattening machines	NMB				7%
	8462.29.00	- - Other	NMB				7%
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:					
	8462.32	- - Slitting lines and cut-to-length lines:					
	8462.32.10	- - - Numerically controlled	NMB				7%
	8462.32.90	- - - Other	NMB				7%
	8462.33.00	- - Numerically controlled shearing machines	NMB				7%
	8462.39.00	- - Other	NMB				7%
		- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:					
	8462.42.00	- - Numerically controlled	NMB				7%
	8462.49.00	- - Other	NMB				7%
		- Machines for working tube, pipe, hollow section and bar (excluding presses):					
	8462.51.00	- - Numerically controlled	NMB				7%
	8462.59.00	- - Other	NMB				7%
		- Cold metal working presses:					
	8462.61	- - Hydraulic presses:					
		- - - Numerically controlled:					
	8462.61.11	- - - - Die forging or die stamping machines	NMB				7%
	8462.61.19	- - - - Other	NMB				7%
		- - - Other:					
	8462.61.91	- - - - Die forging or die stamping machines	NMB				7%
	8462.61.99	- - - - Other	NMB				7%
	8462.62	- - Mechanical presses:					
		- - - Numerically controlled:					
	8462.62.11	- - - - Die forging or die stamping machines	NMB				7%
	8462.62.19	- - - - Other	NMB				7%
		- - - Other:					
	8462.62.91	- - - - Die forging or die stamping machines	NMB				7%
	8462.62.99	- - - - Other	NMB				7%
	8462.63	- - Servo-presses:					
	8462.63.10	- - - Die forging or die stamping machines	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8462.63.90	- - - Other	NMB				7%
	8462.69	- - Other:					
	8462.69.10	- - - Die forging or die stamping machines	NMB				7%
	8462.69.90	- - - Other	NMB				7%
	8462.90	- Other:					
	8462.90.10	- - Die forging or die stamping machines	NMB				7%
	8462.90.90	- - Other	NMB				7%
84.63		Other machine-tools for working metal or cermets, without removing material.					
	8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:					
	8463.10.10	- - Electrically operated	NMB				7%
	8463.10.20	- - Not electrically operated	NMB				7%
	8463.20	- Thread rolling machines:					
	8463.20.10	- - Electrically operated	NMB				7%
	8463.20.20	- - Not electrically operated	NMB				7%
	8463.30	- Machines for working wire:					
	8463.30.10	- - Electrically operated	NMB				7%
	8463.30.20	- - Not electrically operated	NMB				7%
	8463.90	- Other:					
	8463.90.10	- - Electrically operated	NMB				7%
	8463.90.20	- - Not electrically operated	NMB				7%
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.					
	8464.10	- Sawing machines:					
	8464.10.10	- - Electrically operated	NMB				7%
	8464.10.20	- - Not electrically operated	NMB				7%
	8464.20	- Grinding or polishing machines:					
	8464.20.10	- - Electrically operated	NMB				7%
	8464.20.20	- - Not electrically operated	NMB				7%
	8464.90	- Other:					
	8464.90.10	- - Electrically operated	NMB				7%
	8464.90.20	- - Not electrically operated	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.65		Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.					
	8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	NMB				7%
	8465.20.00	- Machining centres	NMB				7%
		- Other:					
	8465.91	-- Sawing machines:					
	8465.91.10	--- Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	NMB				7%
	8465.91.90	--- Other	NMB				7%
	8465.92	-- Planing, milling or moulding (by cutting) machines:					
	8465.92.10	--- For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	NMB				7%
	8465.92.90	--- Other	NMB				7%
	8465.93	-- Grinding, sanding or polishing machines:					
	8465.93.10	--- Electrically operated	NMB				7%
	8465.93.20	--- Not electrically operated	NMB				7%
	8465.94.00	-- Bending or assembling machines	NMB				7%
	8465.95	-- Drilling or morticing machines:					
	8465.95.10	--- Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	NMB				7%
	8465.95.90	--- Other	NMB				7%
	8465.96.00	-- Splitting, slicing or paring machines	NMB				7%
	8465.99	-- Other:					
	8465.99.10	--- Lathes	NMB				7%
	8465.99.50	--- Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	NMB				7%
	8465.99.60	--- Other, electrically operated	NMB				7%
	8465.99.90	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.					
	8466.10	- Tool holders and self-opening dieheads:					
	8466.10.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	KGM				7%
	8466.10.90	-- Other	KGM				7%
	8466.20	- Work holders:					
	8466.20.10	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	KGM				7%
	8466.20.90	-- Other	KGM				7%
	8466.30.00	- Dividing heads and other special attachments for machines	KGM				7%
		- Other:					
	8466.91.00	-- For machines of heading 84.64	KGM				7%
	8466.92.00	-- For machines of heading 84.65	KGM				7%
	8466.93	-- For machines of headings 84.56 to 84.61:					
	8466.93.30	--- For machines of subheading 8456.11.10, 8456.12.10, 8456.20.00, or 8456.30.00, of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71; for machines of subheading 8457.10, 8458.91.00, 8459.21.00, 8459.29.10, 8459.61.00, 8459.69.10, or 8461.50.00, of a kind used solely or principally for the manufacture of parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71	KGM				7%
	8466.93.40	--- For machines of subheading 8456.50.00	KGM				7%
	8466.93.90	--- Other	KGM				7%
	8466.94.00	-- For machines of heading 84.62 or 84.63	KGM				7%
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.					
		- Pneumatic:					
	8467.11.00	-- Rotary type (including combined rotary-percussion)	NMB				7%
	8467.19.00	-- Other	NMB				7%
		- With self-contained electric motor:					
	8467.21.00	-- Drills of all kinds	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8467.22.00	- - Saws	NMB				7%
	8467.29.00	- - Other	NMB				7%
		- Other tools:					
	8467.81.00	- - Chain saws	NMB				7%
	8467.89.00	- - Other	NMB				7%
		- Parts:					
	8467.91	- - Of chain saws:					
	8467.91.10	- - - Of electro-mechanical type	KGM				7%
	8467.91.90	- - - Other	KGM				7%
	8467.92.00	- - Of pneumatic tools	KGM				7%
	8467.99	- - Other:					
	8467.99.10	- - - Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	KGM				7%
	8467.99.90	- - - Other	KGM				7%
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.					
	8468.10.00	- Hand-held blow pipes	NMB				7%
	8468.20	- Other gas-operated machinery and apparatus:					
	8468.20.10	- - Hand-operated (not hand-held) gas welding or brazing appliances for metal	NMB				7%
	8468.20.90	- - Other	NMB				7%
	8468.80.00	- Other machinery and apparatus	NMB				7%
	8468.90	- Parts:					
	8468.90.20	- - Of goods of subheading 8468.20.10	KGM				7%
	8468.90.90	- - Other	KGM				7%
84.70		Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.					
	8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	NMB				7%
		- Other electronic calculating machines:					
	8470.21.00	- - Incorporating a printing device	NMB				7%
	8470.29.00	- - Other	NMB				7%
	8470.30.00	- Other calculating machines	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8470.50.00	- Cash registers	NMB				7%
	8470.90	- Other:					
	8470.90.10	- - Postage-franking machines	NMB				7%
	8470.90.90	- - Other	NMB				7%
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.					
	8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:					
	8471.30.20	- - Laptops including notebooks and subnotebooks	NMB				7%
	8471.30.90	- - Other	NMB				7%
		- Other automatic data processing machines:					
	8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:					
	8471.41.10	- - - Personal computers excluding portable computers of subheading 8471.30	NMB				7%
	8471.41.90	- - - Other	NMB				7%
	8471.49	- - Other, presented in the form of systems:					
	8471.49.10	- - - Personal computers excluding portable computers of subheading 8471.30	NMB				7%
	8471.49.90	- - - Other	NMB				7%
	8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units:					
	8471.50.10	- - Processing units for personal (including portable) computers	NMB				7%
	8471.50.90	- - Other	NMB				7%
	8471.60	- Input or output units, whether or not containing storage units in the same housing:					
	8471.60.30	- - Computer keyboards	NMB				7%
	8471.60.40	- - X-Y coordinate input devices, including mouses, light pens, joysticks, track balls, and touch sensitive screens	NMB				7%
	8471.60.90	- - Other	NMB				7%
	8471.70	- Storage units:					
	8471.70.20	- - Hard disk drives	NMB				7%
	8471.70.30	- - Tape drives	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8471.70.40	-- Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	NMB				7%
	8471.70.90	-- Other	NMB				7%
	8471.80	-- Other units of automatic data processing machines:					
	8471.80.10	-- Control and adaptor units	NMB				7%
	8471.80.70	-- Sound cards or video cards	NMB				7%
	8471.80.90	-- Other	NMB				7%
	8471.90	-- Other:					
	8471.90.10	-- Bar code readers	NMB				7%
	8471.90.30	-- Electronic fingerprint identification systems	NMB				7%
	8471.90.40	-- Other optical character readers	NMB				7%
	8471.90.90	-- Other	NMB				7%
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).					
	8472.10.00	-- Duplicating machines	NMB				7%
	8472.30.00	-- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	NMB				7%
	8472.90	-- Other:					
	8472.90.10	-- Automatic teller machines	NMB				7%
		-- Typewriters other than printers of heading 84.43:					
	8472.90.41	--- Automatic	NMB				7%
	8472.90.49	--- Other	NMB				7%
	8472.90.50	-- Word-processing machines	NMB				7%
	8472.90.60	-- Other, electrically operated	NMB				7%
	8472.90.90	-- Other, not electrically operated	NMB				7%
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.					
		-- Parts and accessories of the machines of heading 84.70:					
	8473.21.00	-- Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	KGM				7%
	8473.29.00	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8473.30	- Parts and accessories of the machines of heading 84.71:					
	8473.30.10	-- Assembled printed circuit boards	KGM				7%
	8473.30.90	-- Other	KGM				7%
	8473.40.00	- Parts and accessories of the machines of heading 84.72	KGM				7%
	8473.50	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72:					
	8473.50.10	-- Suitable for use with the machines of heading 84.71	KGM				7%
	8473.50.90	-- Other	KGM				7%
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.					
	8474.10	- Sorting, screening, separating or washing machines:					
	8474.10.10	-- Electrically operated	NMB				7%
	8474.10.20	-- Not electrically operated	NMB				7%
	8474.20	- Crushing or grinding machines:					
		-- Electrically operated:					
	8474.20.11	--- For stone	NMB				7%
	8474.20.19	--- Other	NMB				7%
		-- Not electrically operated:					
	8474.20.21	--- For stone	NMB				7%
	8474.20.29	--- Other	NMB				7%
		- Mixing or kneading machines:					
	8474.31	-- Concrete or mortar mixers:					
	8474.31.10	--- Electrically operated	NMB				7%
	8474.31.20	--- Not electrically operated	NMB				7%
	8474.32	-- Machines for mixing mineral substances with bitumen:					
		--- Electrically operated:					
	8474.32.11	---- Of an output capacity not exceeding 80 t per hour	NMB				7%
	8474.32.19	---- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Not electrically operated:					
	8474.32.21	---- Of an output capacity not exceeding 80 t per hour	NMB				7%
	8474.32.29	---- Other	NMB				7%
	8474.39	-- Other:					
	8474.39.10	--- Electrically operated	NMB				7%
	8474.39.20	--- Not electrically operated	NMB				7%
	8474.80	- Other machinery:					
	8474.80.10	-- Electrically operated	NMB				7%
	8474.80.20	-- Not electrically operated	NMB				7%
	8474.90.00	- Parts	KGM				7%
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.					
	8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	NMB				7%
		- Machines for manufacturing or hot working glass or glassware:					
	8475.21.00	-- Machines for making optical fibres and preforms thereof	NMB				7%
	8475.29.00	-- Other	NMB				7%
	8475.90	- Parts:					
	8475.90.30	-- Of machines of subheading 8475.21.00	KGM				7%
	8475.90.90	-- Other	KGM				7%
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.					
		- Automatic beverage-vending machines:					
	8476.21.00	-- Incorporating heating or refrigerating devices	NMB				7%
	8476.29.00	-- Other	NMB				7%
		- Other machines:					
	8476.81.00	-- Incorporating heating or refrigerating devices	NMB				7%
	8476.89	-- Other:					
	8476.89.10	--- Money-changing machines	NMB				7%
	8476.89.90	--- Other	NMB				7%
	8476.90	- Parts:					
	8476.90.10	-- Of money-changing machines	KGM				7%
	8476.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.					
	8477.10	- Injection-moulding machines:					
	8477.10.10	-- For moulding rubber	NMB				7%
		-- For moulding plastics:					
	8477.10.31	--- Poly (vinyl chloride) injection moulding machines	NMB				7%
	8477.10.39	--- Other	NMB				7%
	8477.20	- Extruders:					
	8477.20.10	-- For extruding rubber	NMB				7%
	8477.20.20	-- For extruding plastics	NMB				7%
	8477.30.00	- Blow moulding machines	NMB				7%
	8477.40	- Vacuum moulding machines and other thermoforming machines:					
	8477.40.10	-- For moulding or forming rubber	NMB				7%
	8477.40.20	-- For moulding or forming plastics	NMB				7%
		- Other machinery for moulding or otherwise forming:					
	8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	NMB				7%
	8477.59	-- Other:					
	8477.59.10	--- For rubber	NMB				7%
	8477.59.20	--- For plastics	NMB				7%
	8477.80	- Other machinery:					
	8477.80.10	-- For working rubber or for the manufacture of products from rubber, electrically operated	NMB				7%
	8477.80.20	-- For working rubber or for the manufacture of products from rubber, not electrically operated	NMB				7%
		-- For working plastics or for the manufacture of products from plastics, electrically operated:					
	8477.80.31	--- Lamination presses for the manufacture of printed circuit boards or printed wiring boards	NMB				7%
	8477.80.39	--- Other	NMB				7%
	8477.80.40	-- For working plastics or for the manufacture of products from plastics, not electrically operated	NMB				7%
	8477.90	- Parts:					
	8477.90.10	-- Of electrically operated machines for working rubber or for the manufacture of products from rubber	NMB				7%
	8477.90.20	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Of electrically operated machines for working plastics or for the manufacture of products from plastic materials:					
	8477.90.32	- - - Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	NMB				7%
	8477.90.39	- - - Other	NMB				7%
	8477.90.40	- - Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	NMB				7%
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.					
	8478.10	- Machinery:					
	8478.10.10	- - Electrically operated	NMB				7%
	8478.10.20	- - Not electrically operated	NMB				7%
	8478.90.00	- Parts	KGM				7%
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.					
	8479.10	- Machinery for public works, building or the like:					
	8479.10.10	- - Electrically operated	NMB				7%
	8479.10.20	- - Not electrically operated	NMB				7%
	8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils:					
	8479.20.10	- - Electrically operated	NMB				7%
	8479.20.20	- - Not electrically operated	NMB				7%
	8479.30.00	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	NMB				7%
	8479.40	- Rope or cable-making machines:					
	8479.40.10	- - Electrically operated	NMB				7%
	8479.40.20	- - Not electrically operated	NMB				7%
	8479.50.00	- Industrial robots, not elsewhere specified or included	NMB				7%
	8479.60.00	- Evaporative air coolers	NMB				7%
		- Passenger boarding bridges:					
	8479.71.00	- - Of a kind used in airports	NMB				7%
	8479.79.00	- - Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other machines and mechanical appliances:					
	8479.81	-- For treating metal, including electric wire coil-winders:					
	8479.81.10	--- Electrically operated	NMB				7%
	8479.81.20	--- Not electrically operated	NMB				7%
	8479.82	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:					
	8479.82.10	--- Electrically operated	NMB				7%
	8479.82.20	--- Not electrically operated	NMB				7%
	8479.83.00	-- Cold isostatic presses	NMB				7%
	8479.89	-- Other:					
	8479.89.10	--- Automated machines for the placement or the removal of components or contact elements of a kind used solely or principally for the manufacture of printed circuit assemblies	NMB				7%
	8479.89.50	--- Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	NMB				7%
		--- Other, electrically operated:					
	8479.89.61	---- Automatic service-vending machines	NMB				7%
	8479.89.69	---- Other	NMB				7%
	8479.89.70	--- Other, not electrically operated	NMB				7%
	8479.90	- Parts:					
	8479.90.10	-- Of goods of subheading 8479.89.10	KGM				7%
	8479.90.50	-- Of goods of subheading 8479.89.50	KGM				7%
	8479.90.90	-- Other	KGM				7%
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.					
	8480.10.00	- Moulding boxes for metal foundry	NMB				7%
	8480.20.00	- Mould bases	NMB				7%
	8480.30	- Moulding patterns:					
	8480.30.10	-- Of copper	NMB				7%
	8480.30.90	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Moulds for metal or metal carbides:					
	8480.41.00	- - Injection or compression types	NMB				7%
	8480.49.00	- - Other	NMB				7%
	8480.50.00	- Moulds for glass	NMB				7%
	8480.60.00	- Moulds for mineral materials	NMB				7%
		- Moulds for rubber or plastics:					
	8480.71	- - Injection or compression types:					
	8480.71.10	- - - Moulds for footwear soles	NMB				7%
	8480.71.90	- - - Other	NMB				7%
	8480.79	- - Other:					
	8480.79.10	- - - Moulds for footwear soles	NMB				7%
	8480.79.90	- - - Other	NMB				7%
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.					
	8481.10	- Pressure-reducing valves:					
		- - Of iron or steel:					
	8481.10.11	- - - Manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm	NMB				7%
	8481.10.19	- - - Other	NMB				7%
		- - Of copper or copper alloys:					
	8481.10.21	- - - With an internal diameter of 2.5 cm or less	NMB				7%
	8481.10.22	- - - With an internal diameter of over 2.5 cm	NMB				7%
		- - Other:					
	8481.10.91	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	NMB				7%
	8481.10.99	- - - Other	NMB				7%
	8481.20	- Valves for oleohydraulic or pneumatic transmissions:					
		- - Manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm:					
	8481.20.11	- - - Of iron or steel	NMB				7%
	8481.20.19	- - - Other	NMB				7%
	8481.20.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	NMB				7%
	8481.20.90	- - Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8481.30	- Check (nonreturn) valves:					
	8481.30.10	-- Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	NMB				7%
	8481.30.20	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	NMB				7%
	8481.30.40	-- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	NMB				7%
	8481.30.90	-- Other	NMB				7%
	8481.40	- Safety or relief valves:					
	8481.40.10	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	NMB				7%
	8481.40.30	-- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	NMB				7%
	8481.40.90	-- Other	NMB				7%
	8481.80	- Other appliances:					
		-- Valves for inner tubes:					
	8481.80.11	--- Of copper or copper alloys	NMB				7%
	8481.80.12	--- Of other materials	NMB				7%
		-- Valves for tubeless tyres:					
	8481.80.13	--- Of copper or copper alloys	NMB				7%
	8481.80.14	--- Of other materials	NMB				7%
		- Liquefied Petroleum Gas (LPG) cylinder valves of copper or copper alloys:					
	8481.80.21	--- Having inlet or outlet internal diameters not exceeding 2.5 cm	NMB				7%
	8481.80.22	--- Having inlet or outlet internal diameters exceeding 2.5 cm	NMB				7%
	8481.80.30	-- Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	NMB				7%
		-- Aerated or carbonated liquid bottle valves; valves for gas operated beer dispensing units:					
	8481.80.41	--- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	NMB				7%
	8481.80.49	--- Other	NMB				7%
		-- Mixing taps and valves:					
	8481.80.51	--- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	NMB				7%
	8481.80.59	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Water pipeline valves:					
		- - - Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more:					
	8481.80.61	- - - - Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	NMB				7%
	8481.80.62	- - - - Other	NMB				7%
	8481.80.63	- - - Other	NMB				7%
		- - Hog nipple waterers:					
	8481.80.64	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB				7%
	8481.80.65	- - - Other	NMB				7%
		- - Nipple joint valves:					
	8481.80.66	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB				7%
	8481.80.67	- - - Other	NMB				7%
		- - Other:					
		- - - Ball valves:					
	8481.80.71	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB				7%
	8481.80.72	- - - - Other	NMB				7%
		- - - Gate valves, manually operated, of iron or steel:					
	8481.80.73	- - - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	NMB				7%
	8481.80.74	- - - - Having inlet and outlet internal diameters of more than 40 cm	NMB				7%
	8481.80.77	- - - - Having inlet and outlet internal diameters of not more than 5 cm	NMB				7%
		- - - Manifold valves:					
	8481.80.78	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB				7%
	8481.80.79	- - - - Other	NMB				7%
		- - - Pneumatically controlled valves:					
	8481.80.81	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	NMB				7%
	8481.80.82	- - - - Other	NMB				7%
	8481.80.83	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter of less than 1 cm of plastic	NMB				7%
	8481.80.84	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter not less than 1 cm and not more than 2.5 cm of plastic	NMB				7%
	8481.80.93	- - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, of other material	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other valves of plastics:					
	8481.80.94	---- With an inlet internal diameter of less than 1 cm	NMB				7%
	8481.80.95	---- With an inlet internal diameter not less than 1 cm and not more than 2.5 cm	NMB				7%
	8481.80.96	---- With an inlet internal diameter more than 2.5 cm	NMB				7%
	8481.80.97	--- Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	NMB				7%
		--- Other:					
	8481.80.98	---- Water taps of copper or copper alloy with an internal diameter 2.5 cm or less	NMB				7%
	8481.80.99	---- Other	NMB				7%
	8481.90	- Parts:					
	8481.90.10	-- Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	KGM				7%
		-- For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:					
	8481.90.21	--- Bodies, for water taps	KGM				7%
	8481.90.22	--- Bodies, for Liquefied Petroleum Gas (LPG) cylinder valves	KGM				7%
	8481.90.23	--- Bodies, other	KGM				7%
	8481.90.29	--- Other	KGM				7%
		-- Valve bodies or stems of inner tube or tubeless tyre valves:					
	8481.90.31	--- Of copper or copper alloys	KGM				7%
	8481.90.39	--- Other	KGM				7%
		-- Valve cores of inner tube or tubeless tyre valves:					
	8481.90.41	--- Of copper or copper alloys	KGM				7%
	8481.90.49	--- Other	KGM				7%
	8481.90.90	-- Other	KGM				7%
84.82		Ball or roller bearings.					
	8482.10.00	- Ball bearings	KGM				7%
	8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	KGM				7%
	8482.30.00	- Spherical roller bearings	KGM				7%
	8482.40.00	- Needle roller bearings, including cage and needle roller assemblies	KGM				7%
	8482.50.00	- Other cylindrical roller bearings, including cage and roller assemblies	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8482.80.00	- Other, including combined ball/roller bearings	KGM				7%
		- Parts:					
	8482.91.00	- - Balls, needles and rollers	KGM				7%
	8482.99.00	- - Other	KGM				7%
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).					
	8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:					
	8483.10.10	- - For machinery of heading 84.29 or 84.30	NMB				7%
		- - Cam shafts and crank shafts for engines of vehicles of Chapter 87:					
	8483.10.24	- - - For vehicles of heading 87.11	NMB				7%
		- - - Other:					
	8483.10.25	- - - - For vehicles of a cylinder capacity not exceeding 2,000 cc	NMB				7%
	8483.10.26	- - - - For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	NMB				7%
	8483.10.27	- - - - For vehicles of a cylinder capacity exceeding 3,000 cc	NMB				7%
		- - For marine propulsion engines:					
	8483.10.31	- - - Of an output not exceeding 22.38 kW	NMB				7%
	8483.10.39	- - - Other	NMB				7%
	8483.10.90	- - Other	NMB				7%
	8483.20	- Bearing housings, incorporating ball or roller bearings:					
	8483.20.20	- - For machinery of heading 84.29 or 84.30	NMB				7%
	8483.20.30	- - For engines of vehicles of Chapter 87	NMB				7%
	8483.20.90	- - Other	NMB				7%
	8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:					
	8483.30.30	- - For engines of vehicles of Chapter 87	NMB				7%
	8483.30.90	- - Other	NMB				7%
	8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:					
	8483.40.20	- - For marine vessels	NMB				7%
	8483.40.30	- - For machinery of heading 84.29 or 84.30	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8483.40.40	- - For engines of vehicles of Chapter 87	NMB				7%
	8483.40.90	- - Other	NMB				7%
	8483.50.00	- Flywheels and pulleys, including pulley blocks	NMB				7%
	8483.60.00	- Clutches and shaft couplings (including universal joints)	NMB				7%
	8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts: - - Parts of goods of subheading 8483.10:					
	8483.90.11	- - - For tractors of subheading 8701.10 or 8701.91 to 8701.95	KGM				7%
	8483.90.13	- - - For other tractors of heading 87.01	KGM				7%
	8483.90.14	- - - For goods of heading 87.11	KGM				7%
	8483.90.15	- - - For other goods of Chapter 87	KGM				7%
	8483.90.19	- - - Other	KGM				7%
		- - Other:					
	8483.90.91	- - - For goods of subheading 8701.10 or 8701.91 to 8701.95	KGM				7%
	8483.90.93	- - - For other tractors of heading 87.01	KGM				7%
	8483.90.94	- - - For goods of heading 87.11	KGM				7%
	8483.90.95	- - - For other goods of Chapter 87	KGM				7%
	8483.90.99	- - - Other	KGM				7%
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.					
	8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	KGM				7%
	8484.20.00	- Mechanical seals	KGM				7%
	8484.90.00	- Other	KGM				7%
84.85		Machines for additive manufacturing.					
	8485.10.00	- By metal deposit	NMB				7%
	8485.20.00	- By plastics or rubber deposit	NMB				7%
	8485.30	- By plaster, cement, ceramics or glass deposit:					
	8485.30.10	- - By glass deposit	NMB				7%
	8485.30.90	- - Other	NMB				7%
	8485.80.00	- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8485.90	- Parts:					
	8485.90.10	-- Of subheading 8485.20.00	KGM				7%
	8485.90.90	-- Other	KGM				7%
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.					
	8486.10	- Machines and apparatus for the manufacture of boules or wafers:					
	8486.10.10	-- Apparatus for rapid heating of semiconductor wafers	NMB				7%
	8486.10.20	-- Spin dryers for semiconductor wafer processing	NMB				7%
	8486.10.30	-- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	NMB				7%
	8486.10.40	-- Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	NMB				7%
	8486.10.50	-- Grinding, polishing and lapping machines for processing of semiconductor wafers	NMB				7%
	8486.10.60	-- Apparatus for growing or pulling monocrystal semiconductor boules	NMB				7%
	8486.10.90	-- Other	NMB				7%
	8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:					
		- - Film formation equipment:					
	8486.20.11	--- Chemical vapour deposition apparatus for semiconductor production	NMB				7%
	8486.20.12	--- Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	NMB				7%
	8486.20.13	--- Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	NMB				7%
	8486.20.19	--- Other	NMB				7%
		- - Doping equipment:					
	8486.20.21	--- Ion implanters for doping semiconductor materials	NMB				7%
	8486.20.29	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- - Etching and stripping equipment:					
	8486.20.31	- - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	NMB				7%
	8486.20.32	- - - Equipment for dry-etching patterns on semiconductor materials	NMB				7%
	8486.20.33	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	NMB				7%
	8486.20.39	- - - Other	NMB				7%
		- - Lithography equipment:					
	8486.20.41	- - - Direct write-on-wafer apparatus	NMB				7%
	8486.20.42	- - - Step and repeat aligners	NMB				7%
	8486.20.49	- - - Other	NMB				7%
		- - Equipment for developing exposed wafers:					
	8486.20.51	- - - Dicing machines for scribing or scoring semiconductor wafers	NMB				7%
	8486.20.59	- - - Other	NMB				7%
		- - Other:					
	8486.20.91	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam	NMB				7%
	8486.20.92	- - - Machines for bending, folding and straightening semiconductor leads	NMB				7%
	8486.20.93	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	NMB				7%
	8486.20.94	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	NMB				7%
	8486.20.95	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials	NMB				7%
	8486.20.99	- - - Other	NMB				7%
	8486.30	- Machines and apparatus for the manufacture of flat panel displays:					
	8486.30.10	- - Apparatus for dry etching patterns on flat panel display substrates	NMB				7%
	8486.30.20	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays	NMB				7%
	8486.30.30	- - Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	NMB				7%
	8486.30.90	- - Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8486.40	- Machines and apparatus specified in Note 11 (C) to this Chapter:					
	8486.40.10	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	NMB				7%
	8486.40.20	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	NMB				7%
	8486.40.30	- - Moulds for manufacture of semiconductor devices	NMB				7%
	8486.40.40	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	NMB				7%
	8486.40.50	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	NMB				7%
	8486.40.60	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	NMB				7%
	8486.40.70	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	NMB				7%
	8486.40.90	- - Other	NMB				7%
	8486.90	- Parts and accessories:					
		- - Of machines and apparatus for the manufacture of boules or wafers:					
	8486.90.11	- - - Of apparatus for rapid heating of semiconductor wafers	KGM				7%
	8486.90.12	- - - Of spin dryers for semiconductor wafer processing	KGM				7%
	8486.90.13	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	KGM				7%
		- - - Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips:					
	8486.90.14	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	KGM				7%
	8486.90.15	- - - - Other	KGM				7%
	8486.90.16	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	KGM				7%
	8486.90.17	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	KGM				7%
	8486.90.19	- - - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:					
	8486.90.21	--- Of chemical vapour deposition apparatus for semiconductor production	KGM				7%
	8486.90.22	--- Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	KGM				7%
	8486.90.23	--- Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	KGM				7%
		--- Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:					
	8486.90.24	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	KGM				7%
	8486.90.25	---- Other	KGM				7%
		--- Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:					
	8486.90.26	---- Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine tools	KGM				7%
	8486.90.27	---- Other	KGM				7%
	8486.90.28	--- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	KGM				7%
	8486.90.29	--- Other	KGM				7%
		-- Of machines and apparatus for the manufacture of flat panel displays:					
	8486.90.31	--- Of apparatus for dry etching patterns on flat panel display substrates	KGM				7%
		--- Of apparatus for wet etching, developing, stripping or cleaning flat panel displays:					
	8486.90.32	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	KGM				7%
	8486.90.33	---- Other	KGM				7%
	8486.90.34	--- Of chemical vapour deposition apparatus for flat panel display production	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8486.90.35	--- Of spinners for coating photosensitive emulsions on flat panel display substrates	KGM				7%
	8486.90.36	--- Of apparatus for physical deposition on flat panel display substrates	KGM				7%
	8486.90.39	--- Other	KGM				7%
		-- Of machines or apparatus specified in Note 11 (C) to this Chapter:					
	8486.90.41	--- Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	KGM				7%
	8486.90.42	--- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	KGM				7%
	8486.90.43	--- Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	KGM				7%
	8486.90.44	--- Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	KGM				7%
	8486.90.45	--- Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	KGM				7%
	8486.90.46	--- Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	KGM				7%
	8486.90.49	--- Other	KGM				7%
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.					
	8487.10.00	- Ships' or boats' propellers and blades therefor	KGM				7%
	8487.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 85

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

Notes.

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

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

6. For the purpose of heading 85.23:

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

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

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

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>8. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).</p> <p>The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.</p> <p>Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.</p>					
		<p>9. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.</p>					
		<p>10. Heading 85.37 does not include cordless infra-red devices for the remote control of television receivers or other electrical equipment (heading 85.43).</p>					
		<p>11. For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers:</p> <p>(a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.</p> <p>(b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.</p>					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

12. For the purposes of heading 85.41 and 85.42:

- (a) (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

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

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

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

The following expressions mean:

- (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
- (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.					
		(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.					
		(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.					
		(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.					
		(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(b) "Electronic integrated circuits" are:

- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
- (iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions or articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit board, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.					
		3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.					
		(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.					
		(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

Subheading Notes.

- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy (silicon) (5×10^6 RAD (silicon)), without operational degradation.
- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		5. For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.					
85.01		Electric motors and generators (excluding generating sets).					
	8501.10	- Motors of an output not exceeding 37.5 W: -- DC motors: --- Stepper motors:					
	8501.10.21	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.10.22	---- Other, of an output not exceeding 5 W	NMB				7%
	8501.10.29	---- Other	NMB				7%
	8501.10.30	--- Spindle motors --- Other:	NMB				7%
	8501.10.41	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.10.49	---- Other -- Other motors including universal (AC/DC) motors: --- Stepper motors:	NMB				7%
	8501.10.51	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.10.59	---- Other	NMB				7%
	8501.10.60	--- Spindle motors --- Other:	NMB				7%
	8501.10.91	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.10.99	---- Other	NMB				7%
	8501.20	- Universal AC/DC motors of an output exceeding 37.5 W: -- Of an output not exceeding 1 kW:					
	8501.20.12	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.20.19	--- Other -- Of an output exceeding 1 kW:	NMB				7%
	8501.20.21	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.20.29	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other DC motors; DC generators, other than photovoltaic generators:					
	8501.31	-- Of an output not exceeding 750 W:					
	8501.31.30	--- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.31.60	--- Motors of a kind used for vehicles in Chapter 87	NMB				7%
	8501.31.70	--- Other motors	NMB				7%
	8501.31.80	--- Generators	NMB				7%
	8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW:					
		--- Of an output exceeding 750 W but not exceeding 37.5 kW:					
	8501.32.21	---- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.32.24	---- Motors of a kind used for vehicles in Chapter 87	NMB				7%
	8501.32.25	---- Other motors	NMB				7%
	8501.32.26	---- Generators	NMB				7%
		--- Of an output exceeding 37.5 kW but not exceeding 75 kW:					
	8501.32.31	---- Motors of a kind used for the goods of heading 84.15, 84.18 or 84.50	NMB				7%
	8501.32.32	---- Other motors	NMB				7%
	8501.32.33	---- Generators	NMB				7%
	8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW:					
	8501.33.10	--- Of a kind used for vehicles in Chapter 87	NMB				7%
	8501.33.90	--- Other	NMB				7%
	8501.34.00	-- Of an output exceeding 375 kW	NMB				7%
	8501.40	- Other AC motors, single-phase:					
		-- Of an output not exceeding 1 kW:					
	8501.40.11	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.40.19	--- Other	NMB				7%
		-- Of an output exceeding 1 kW:					
	8501.40.21	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.40.29	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other AC motors, multi-phase:					
	8501.51	-- Of an output not exceeding 750 W:					
	8501.51.11	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.51.19	--- Other	NMB				7%
	8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW:					
		--- Of an output not exceeding 1 kW:					
	8501.52.11	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.52.12	---- Of a kind used for vehicles in Chapter 87	NMB				7%
	8501.52.19	---- Other	NMB				7%
		--- Of an output exceeding 1 kW but not exceeding 37.5 kW:					
	8501.52.21	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	NMB				7%
	8501.52.22	---- Of a kind used for vehicles in Chapter 87	NMB				7%
	8501.52.29	---- Other	NMB				7%
		--- Of an output exceeding 37.5 kW but not exceeding 75 kW:					
	8501.52.31	---- Of a kind used for the goods of heading 84.15, 84.18 or 84.50	NMB				7%
	8501.52.32	---- Of a kind used for vehicles in Chapter 87	NMB				7%
	8501.52.39	---- Other	NMB				7%
	8501.53	-- Of an output exceeding 75 kW:					
	8501.53.10	--- Of a kind used for vehicles in Chapter 87	NMB				7%
	8501.53.90	--- Other	NMB				7%
		- AC generators (alternators), other than photovoltaic generators:					
	8501.61	-- Of an output not exceeding 75 kVA:					
	8501.61.10	--- Of an output not exceeding 12.5 kVA	NMB				7%
	8501.61.20	--- Of an output exceeding 12.5 kVA	NMB				7%
	8501.62	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:					
	8501.62.10	--- Of an output exceeding 75 kVA but not exceeding 150 kVA	NMB				7%
	8501.62.20	--- Of an output exceeding 150 kVA but not exceeding 375 kVA	NMB				7%
	8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	NMB				7%
	8501.64.00	-- Of an output exceeding 750 kVA	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Photovoltaic DC generators:					
	8501.71.00	-- Of an output not exceeding 50 W	NMB				7%
	8501.72	-- Of an output exceeding 50 W:					
	8501.72.10	--- Of an output not exceeding 750 W	NMB				7%
	8501.72.20	--- Of an output exceeding 750 W but not exceeding 37.5 kW	NMB				7%
	8501.72.30	--- Of an output exceeding 37.5 kW but not exceeding 75 kW	NMB				7%
	8501.72.40	--- Of an output exceeding 75 kW	NMB				7%
	8501.80	- Photovoltaic AC generators:					
	8501.80.10	-- Of an output not exceeding 75 kVA	NMB				7%
	8501.80.20	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	NMB				7%
	8501.80.30	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	NMB				7%
	8501.80.40	-- Of an output exceeding 750 kVA	NMB				7%
85.02		Electric generating sets and rotary converters.					
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):					
	8502.11.00	-- Of an output not exceeding 75 kVA	NMB				7%
	8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:					
	8502.12.10	--- Of an output exceeding 75 kVA but not exceeding 125 kVA	NMB				7%
	8502.12.20	--- Of an output exceeding 125 kVA but not exceeding 375 kVA	NMB				7%
	8502.13	-- Of an output exceeding 375 kVA:					
	8502.13.20	--- Of an output of 12,500 kVA or more	NMB				7%
	8502.13.90	--- Other	NMB				7%
	8502.20	- Generating sets with spark-ignition internal combustion piston engines:					
	8502.20.10	-- Of an output not exceeding 75 kVA	NMB				7%
	8502.20.20	-- Of an output exceeding 75 kVA but not exceeding 100 kVA	NMB				7%
	8502.20.30	-- Of an output exceeding 100 kVA but not exceeding 10,000 kVA	NMB				7%
		-- Of an output exceeding 10,000 kVA:					
	8502.20.42	--- Of an output of 12,500 kVA or more	NMB				7%
	8502.20.49	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other generating sets:					
	8502.31	-- Wind-powered:					
	8502.31.10	--- Of an output not exceeding 10,000 kVA	NMB				7%
	8502.31.20	--- Of an output exceeding 10,000 kVA	NMB				7%
	8502.39	-- Other:					
	8502.39.10	--- Of an output not exceeding 10 kVA	NMB				7%
	8502.39.20	--- Of an output exceeding 10 kVA but not exceeding 10,000 kVA	NMB				7%
		--- Of an output exceeding 10,000 kVA:					
	8502.39.32	---- Of an output of 12,500 kVA or more	NMB				7%
	8502.39.39	---- Other	NMB				7%
	8502.40.00	- Electric rotary converters	NMB				7%
85.03		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.					
	8503.00.20	- Parts of generators (including generating sets) of heading 85.01 or 85.02, of an output of 12,500 kVA or more	KGM				7%
	8503.00.90	- Other	KGM				7%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.					
	8504.10.00	- Ballasts for discharge lamps or tubes	NMB				7%
		- Liquid dielectric transformers:					
	8504.21	-- Having a power handling capacity not exceeding 650 kVA:					
		--- Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA:					
	8504.21.11	---- Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110 kV or more	NMB				7%
	8504.21.19	---- Other	NMB				7%
		--- Other:					
	8504.21.92	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more	NMB				7%
	8504.21.93	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV	NMB				7%
	8504.21.99	---- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA: --- Step-voltage regulators (auto transformers):					
	8504.22.11	---- Of a high side voltage of 66 kV or more	NMB				7%
	8504.22.19	---- Other	NMB				7%
		--- Other:					
	8504.22.92	---- Of a high side voltage of 110 kV or more	NMB				7%
	8504.22.93	---- Of a high side voltage of 66 kV or more, but less than 110 kV	NMB				7%
	8504.22.99	---- Other	NMB				7%
	8504.23	-- Having a power handling capacity exceeding 10,000 kVA:					
	8504.23.10	--- Having a power handling capacity not exceeding 15,000 kVA	NMB				7%
		--- Having a power handling capacity exceeding 15,000 kVA:					
	8504.23.21	---- Not exceeding 20,000 kVA	NMB				7%
	8504.23.22	---- Exceeding 20,000 kVA but not exceeding 30,000 kVA	NMB				7%
	8504.23.29	---- Other	NMB				7%
		- Other transformers:					
	8504.31	-- Having a power handling capacity not exceeding 1 kVA:					
		--- Instrument potential transformers:					
	8504.31.11	---- With a voltage rating of 110 kV or more	NMB				7%
	8504.31.12	---- With a voltage rating of 66 kV or more, but less than 110 kV	NMB				7%
	8504.31.13	---- With a voltage rating of 1 kV or more, but less than 66 kV	NMB				7%
	8504.31.19	---- Other	NMB				7%
		--- Instrument current transformers:					
		---- With a voltage rating of 110 kV or more:					
	8504.31.21	----- Ring type current transformers with a voltage rating not exceeding 220 kV	NMB				7%
	8504.31.22	----- Other	NMB				7%
	8504.31.23	---- With a voltage rating of 66 kV or more, but less than 110 kV	NMB				7%
	8504.31.24	---- With a voltage rating of 1 kV or more, but less than 66 kV	NMB				7%
	8504.31.29	---- Other	NMB				7%
	8504.31.30	--- Flyback transformers	NMB				7%
	8504.31.40	--- Intermediate frequency transformers	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	8504.31.91	---- Of a kind used with toys, scale models or similar recreational models	NMB				7%
	8504.31.92	---- Other matching transformers	NMB				7%
	8504.31.93	---- Step up/down transformers; slide regulators	NMB				7%
	8504.31.99	---- Other	NMB				7%
	8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:					
		--- Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA:					
	8504.32.11	---- Matching transformers	NMB				7%
	8504.32.19	---- Other	NMB				7%
	8504.32.20	--- Other, of a kind used with toys, scale models or similar recreational models	NMB				7%
	8504.32.30	--- Other, having a minimum frequency of 3 MHz	NMB				7%
		--- Other, of a power handling capacity not exceeding 10 kVA:					
	8504.32.41	---- Matching transformers	NMB				7%
	8504.32.49	---- Other	NMB				7%
		--- Other, of a power handling capacity exceeding 10 kVA:					
	8504.32.51	---- Matching transformers	NMB				7%
	8504.32.59	---- Other	NMB				7%
	8504.33	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:					
		--- Of a high side voltage of 66 kV or more:					
	8504.33.11	---- Matching transformers	NMB				7%
	8504.33.19	---- Other	NMB				7%
		--- Other:					
	8504.33.91	---- Matching transformers	NMB				7%
	8504.33.99	---- Other	NMB				7%
	8504.34	-- Having a power handling capacity exceeding 500 kVA:					
		--- Having a power handling capacity not exceeding 15,000 kVA:					
		---- Having a power handling capacity exceeding 10,000 kVA and of a high side voltage of 66 kV or more:					
	8504.34.11	----- Matching transformers	NMB				7%
	8504.34.12	----- Explosion proof dry type transformers	NMB				7%
	8504.34.13	----- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		---- Other:					
	8504.34.14	----- Matching transformers	NMB				7%
	8504.34.15	----- Explosion proof dry type transformers	NMB				7%
	8504.34.19	----- Other	NMB				7%
		--- Having a power handling capacity exceeding 15,000 kVA:					
		---- Of a high side voltage of 66 kV or more:					
	8504.34.22	----- Matching transformers	NMB				7%
	8504.34.23	----- Explosion proof dry type transformers	NMB				7%
	8504.34.24	----- Other	NMB				7%
		---- Other:					
	8504.34.25	----- Matching transformers	NMB				7%
	8504.34.26	----- Explosion proof dry type transformers	NMB				7%
	8504.34.29	----- Other	NMB				7%
	8504.40	- Static converters:					
		- - For automatic data processing machines and units thereof, and telecommunications apparatus:					
	8504.40.11	--- Uninterruptible power supplies (UPS)	NMB				7%
	8504.40.19	--- Other	NMB				7%
	8504.40.20	-- Battery chargers having a rating exceeding 100 kVA	NMB				7%
	8504.40.30	-- Other rectifiers	NMB				7%
	8504.40.40	-- Inverters	NMB				7%
	8504.40.90	-- Other	NMB				7%
	8504.50	- Other inductors:					
	8504.50.10	- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	NMB				7%
	8504.50.20	- - Chip type fixed inductors	NMB				7%
		-- Other:					
	8504.50.93	--- Having a power handling capacity not exceeding 2,500 kVA	NMB				7%
	8504.50.94	--- Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	NMB				7%
	8504.50.95	--- Having a power handling capacity exceeding 10,000 kVA	NMB				7%
	8504.90	- Parts:					
	8504.90.10	- - Of goods of subheading 8504.10	KGM				7%
	8504.90.20	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- For electrical transformers of a capacity not exceeding 10,000 kVA:					
	8504.90.31	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	KGM				7%
	8504.90.39	--- Other	KGM				7%
		-- For electrical transformers of a capacity exceeding 10,000 kVA:					
	8504.90.41	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	KGM				7%
	8504.90.49	--- Other	KGM				7%
	8504.90.90	-- Other	KGM				7%
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.					
		- Permanent magnets and articles intended to become permanent magnets after magnetisation:					
	8505.11.00	-- Of metal	KGM				7%
	8505.19.00	-- Other	KGM				7%
	8505.20.00	- Electro-magnetic couplings, clutches and brakes	KGM				7%
	8505.90	- Other, including parts:					
	8505.90.10	-- Electro-magnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electromagnets of heading 90.18	KGM				7%
	8505.90.20	-- Electro-magnetic lifting heads	KGM				7%
	8505.90.90	-- Other	KGM				7%
85.06		Primary cells and primary batteries.					
	8506.10	- Manganese dioxide:					
		-- Having an external volume not exceeding 300 cm ³ :					
	8506.10.11	--- Zinc-carbon	KGM				7%
	8506.10.12	--- Alkaline	KGM				7%
	8506.10.19	--- Other	KGM				7%
		-- Other:					
	8506.10.91	--- Zinc-carbon	KGM				7%
	8506.10.99	--- Other	KGM				7%
	8506.30.00	- Mercuric oxide	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8506.40.00	- Silver oxide	KGM				7%
	8506.50.00	- Lithium	KGM				7%
	8506.60	- Air-zinc:					
	8506.60.10	- - Having an external volume not exceeding 300 cm ³	KGM				7%
	8506.60.90	- - Other	KGM				7%
	8506.80	- Other primary cells and primary batteries:					
	8506.80.30	- - Having an external volume not exceeding 300 cm ³	KGM				7%
	8506.80.90	- - Other	KGM				7%
	8506.90.00	- Parts	KGM				7%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).					
	8507.10	- Lead-acid, of a kind used for starting piston engines:					
	8507.10.10	- - Of a kind used for aircraft	NMB				7%
		- - Other:					
		- - - Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:					
	8507.10.92	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	NMB				7%
	8507.10.95	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	NMB				7%
	8507.10.96	- - - - Of a height (excluding terminals and handles) exceeding 23 cm	NMB				7%
		- - - Other:					
	8507.10.97	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	NMB				7%
	8507.10.98	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	NMB				7%
	8507.10.99	- - - - Of a height (excluding terminals and handles) exceeding 23 cm	NMB				7%
	8507.20	- Other lead-acid accumulators:					
	8507.20.10	- - Of a kind used for aircraft	NMB				7%
		- - Other:					
		- - - Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:					
	8507.20.94	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	NMB				7%
	8507.20.95	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	NMB				7%
	8507.20.96	- - - - Of a height (excluding terminals and handles) exceeding 23 cm	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	8507.20.97	---- Of a height (excluding terminals and handles) not exceeding 13 cm	NMB				7%
	8507.20.98	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	NMB				7%
	8507.20.99	---- Of a height (excluding terminals and handles) exceeding 23 cm	NMB				7%
	8507.30	- Nickel-cadmium:					
	8507.30.10	-- Of a kind used for aircraft	NMB				7%
	8507.30.90	-- Other	NMB				7%
	8507.50	- Nickel-metal hydride:					
	8507.50.10	-- Of a kind used for aircraft	NMB				7%
	8507.50.20	-- Of a kind used for vehicles in Chapter 87	NMB				7%
	8507.50.90	-- Other	NMB				7%
	8507.60	- Lithium-ion:					
		-- Battery pack:					
	8507.60.31	--- Of a kind used for laptops including notebooks and subnotebooks	NMB				7%
	8507.60.32	--- Of a kind used for aircraft	NMB				7%
	8507.60.33	--- Of a kind used for vehicles in Chapter 87	NMB				7%
	8507.60.39	--- Other	NMB				7%
	8507.60.90	-- Other	NMB				7%
	8507.80	- Other accumulators:					
		-- Of a kind used for aircraft:					
	8507.80.11	--- Nickel-iron	NMB				7%
	8507.80.19	--- Other	NMB				7%
	8507.80.20	-- Of a kind used for laptops including notebooks and subnotebooks	NMB				7%
		-- Other:					
	8507.80.91	--- Nickel-iron	NMB				7%
	8507.80.99	--- Other	NMB				7%
	8507.90	- Parts:					
		-- Plates:					
	8507.90.11	--- Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	KGM				7%
	8507.90.12	--- Of a kind used for aircraft	KGM				7%
	8507.90.19	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Other:					
	8507.90.91	--- Of a kind used for aircraft	KGM				7%
	8507.90.92	--- Battery separators, ready for use, of materials other than poly(vinyl chloride)	KGM				7%
	8507.90.93	--- Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	KGM				7%
	8507.90.99	--- Other	KGM				7%
85.08		Vacuum cleaners.					
		- With self-contained electric motor:					
	8508.11.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	NMB				7%
	8508.19	-- Other:					
	8508.19.10	--- Of a kind suitable for domestic use	NMB				7%
	8508.19.90	--- Other	NMB				7%
	8508.60.00	- Other vacuum cleaners	NMB				7%
	8508.70	- Parts:					
	8508.70.10	-- Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	KGM				7%
	8508.70.90	-- Other	KGM				7%
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.					
	8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	NMB				7%
	8509.80	- Other appliances:					
	8509.80.10	-- Floor polishers	NMB				7%
	8509.80.20	-- Kitchen waste disposers	NMB				7%
	8509.80.90	-- Other	NMB				7%
	8509.90	- Parts:					
	8509.90.10	-- Of goods of subheading 8509.80.10	KGM				7%
	8509.90.90	-- Other	KGM				7%
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.					
	8510.10.00	- Shavers	NMB				7%
	8510.20.00	- Hair clippers	NMB				7%
	8510.30.00	- Hair-removing appliances	NMB				7%
	8510.90.00	- Parts	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.					
	8511.10	- Sparking plugs:					
	8511.10.10	-- Of a kind suitable for aircraft engines	NMB				7%
	8511.10.20	-- Of a kind suitable for motor vehicle engines	NMB				7%
	8511.10.90	-- Other	NMB				7%
	8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:					
	8511.20.10	-- Of a kind suitable for aircraft engines	NMB				7%
		-- Of a kind suitable for motor vehicle engines:					
	8511.20.21	--- Unassembled	NMB				7%
	8511.20.29	--- Other	NMB				7%
		-- Other:					
	8511.20.91	--- Unassembled	NMB				7%
	8511.20.99	--- Other	NMB				7%
	8511.30	- Distributors; ignition coils:					
	8511.30.30	-- Of a kind suitable for aircraft engines	NMB				7%
		-- Of a kind suitable for motor vehicle engines:					
	8511.30.41	--- Unassembled	NMB				7%
	8511.30.49	--- Other	NMB				7%
		-- Other:					
	8511.30.91	--- Unassembled	NMB				7%
	8511.30.99	--- Other	NMB				7%
	8511.40	- Starter motors and dual purpose starter-generators:					
	8511.40.10	-- Of a kind used for aircraft engines	NMB				7%
		-- Other unassembled starter motors:					
	8511.40.21	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	NMB				7%
	8511.40.29	--- Other	NMB				7%
		-- Assembled starter motors for engines of vehicles of headings 87.01 to 87.05:					
	8511.40.31	--- For engines of vehicles of heading 87.01	NMB				7%
	8511.40.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	NMB				7%
	8511.40.33	--- For engines of vehicles of heading 87.05	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Other:					
	8511.40.91	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	NMB				7%
	8511.40.99	--- Other	NMB				7%
	8511.50	- Other generators:					
	8511.50.10	-- Of a kind used for aircraft engines	NMB				7%
		-- Other unassembled alternators:					
	8511.50.21	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	NMB				7%
	8511.50.29	--- Other	NMB				7%
		-- Assembled alternators for engines of vehicles of headings 87.01 to 87.05:					
	8511.50.31	--- For engines of vehicles of heading 87.01	NMB				7%
	8511.50.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	NMB				7%
	8511.50.33	--- For engines of vehicles of heading 87.05	NMB				7%
		-- Other:					
	8511.50.91	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	NMB				7%
	8511.50.99	--- Other	NMB				7%
	8511.80	- Other equipment:					
	8511.80.10	-- Of a kind used for aircraft engines	NMB				7%
	8511.80.20	-- Of a kind suitable for motor vehicle engines	NMB				7%
	8511.80.90	-- Other	NMB				7%
	8511.90	- Parts:					
	8511.90.10	-- Of a kind used for aircraft engines	KGM				7%
	8511.90.20	-- Of a kind suitable for motor vehicle engines	KGM				7%
	8511.90.90	-- Other	KGM				7%
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.					
	8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	KGM				7%
	8512.20	- Other lighting or visual signalling equipment:					
	8512.20.20	-- Unassembled lighting or visual signalling equipment	KGM				7%
		-- Other:					
	8512.20.91	--- For motorcycles	KGM				7%
	8512.20.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8512.30	- Sound signalling equipment:					
	8512.30.10	-- Horns and sirens, assembled	KGM				7%
	8512.30.20	-- Unassembled sound signalling equipment	KGM				7%
		-- Other:					
	8512.30.91	--- Obstacle detection (warning) devices for vehicles	KGM				7%
	8512.30.99	--- Other	KGM				7%
	8512.40.00	- Windscreen wipers, defrosters and demisters	KGM				7%
	8512.90	- Parts:					
	8512.90.10	-- Of goods of subheading 8512.10	KGM				7%
	8512.90.20	-- Of goods of subheading 8512.20, 8512.30 or 8512.40	KGM				7%
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.					
	8513.10	- Lamps:					
	8513.10.30	-- Miners' helmet lamps and quarrymen's lamps	NMB				7%
	8513.10.90	-- Other	NMB				7%
	8513.90	- Parts:					
	8513.90.10	-- Of miners' helmet lamps or quarrymen's lamps	KGM				7%
	8513.90.30	-- Flashlight reflectors; flashlight switch slides of plastics	KGM				7%
	8513.90.90	-- Other	KGM				7%
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.					
		- Resistance heated furnaces and ovens:					
	8514.11.00	-- Hot isostatic presses	NMB				7%
	8514.19.00	-- Other	NMB				7%
	8514.20	- Furnaces and ovens functioning by induction or dielectric loss:					
	8514.20.20	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB				7%
	8514.20.90	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other furnaces and ovens:					
	8514.31	-- Electron beam furnaces:					
	8514.31.10	--- For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB				7%
	8514.31.90	--- Other	NMB				7%
	8514.32	-- Plasma and vacuum arc furnaces:					
	8514.32.10	--- For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB				7%
	8514.32.90	--- Other	NMB				7%
	8514.39	-- Other:					
	8514.39.10	--- For the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB				7%
	8514.39.90	--- Other	NMB				7%
	8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	NMB				7%
	8514.90	- Parts:					
	8514.90.20	-- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	KGM				7%
	8514.90.90	-- Other	KGM				7%
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.					
		- Brazing or soldering machines and apparatus:					
	8515.11.00	-- Soldering irons and guns	NMB				7%
	8515.19	-- Other:					
		--- Machines and apparatus for soldering components on printed circuit boards/printed wiring boards:					
	8515.19.11	---- Wave soldering machines	NMB				7%
	8515.19.19	---- Other	NMB				7%
	8515.19.90	--- Other	NMB				7%
		- Machines and apparatus for resistance welding of metal:					
	8515.21.00	-- Fully or partly automatic	NMB				7%
	8515.29.00	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Machines and apparatus for arc (including plasma arc) welding of metals:					
	8515.31.00	-- Fully or partly automatic	NMB				7%
	8515.39	-- Other:					
	8515.39.10	--- AC arc welders, transformer type	NMB				7%
	8515.39.90	--- Other	NMB				7%
	8515.80	- Other machines and apparatus:					
	8515.80.10	-- Electric machines and apparatus for hot spraying of metals or sintered metal carbides	NMB				7%
	8515.80.90	-- Other	NMB				7%
	8515.90	- Parts:					
	8515.90.10	-- Of AC arc welders, transformer type	KGM				7%
		-- Parts of machines and apparatus for soldering components on printed circuit boards/printed wiring boards:					
	8515.90.21	--- Of wave soldering machines	KGM				7%
	8515.90.29	--- Other	KGM				7%
	8515.90.90	-- Other	KGM				7%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.					
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters:					
		-- Instantaneous or storage water heaters:					
	8516.10.11	--- Water dispenser fitted only with water heater, for domestic use	NMB				7%
	8516.10.19	--- Other	NMB				7%
	8516.10.30	-- Immersion heaters	NMB				7%
		- Electric space heating apparatus and electric soil heating apparatus:					
	8516.21.00	-- Storage heating radiators	NMB				7%
	8516.29.00	-- Other	NMB				7%
		- Electro-thermic hair-dressing or hand-drying apparatus:					
	8516.31.00	-- Hair dryers	NMB				7%
	8516.32.00	-- Other hair-dressing apparatus	NMB				7%
	8516.33.00	-- Hand-drying apparatus	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8516.40	- Electric smoothing irons:					
	8516.40.10	-- Of a kind designed to use steam from industrial boilers	NMB				7%
	8516.40.90	-- Other	NMB				7%
	8516.50.00	- Microwave ovens	NMB				7%
	8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:					
	8516.60.10	-- Rice cookers	NMB				7%
	8516.60.90	-- Other	NMB				7%
		- Other electro-thermic appliances:					
	8516.71.00	-- Coffee or tea makers	NMB				7%
	8516.72.00	-- Toasters	NMB				7%
	8516.79	-- Other:					
	8516.79.10	--- Kettles	NMB				7%
	8516.79.90	--- Other	NMB				7%
	8516.80	- Electric heating resistors:					
	8516.80.10	-- For type-founding or type-setting machines; for industrial furnaces	NMB				7%
	8516.80.30	-- For domestic appliances	NMB				7%
	8516.80.90	-- Other	NMB				7%
	8516.90	- Parts:					
		-- Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10:					
	8516.90.21	--- Sealed hotplates for domestic appliances	KGM				7%
	8516.90.29	--- Other	KGM				7%
	8516.90.30	-- Of goods of subheading 8516.10	KGM				7%
	8516.90.40	-- Of electric heating resistors for type-founding or type-setting machines	KGM				7%
	8516.90.90	-- Other	KGM				7%
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.					
		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:					
	8517.11.00	-- Line telephone sets with cordless handsets	NMB				7%
	8517.13.00	-- Smartphones	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8517.14.00	-- Other telephones for cellular networks or for other wireless networks	NMB				7%
	8517.18.00	-- Other	NMB				7%
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):					
	8517.61.00	-- Base stations	NMB				7%
	8517.62	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:					
	8517.62.10	--- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	NMB				7%
	8517.62.30	--- Telephonic or telegraphic switching apparatus	NMB				7%
		--- Apparatus for carrier-current line systems or for digital line systems:					
	8517.62.41	---- Modems including cable modems and modem cards	NMB				7%
	8517.62.42	---- Concentrators or multiplexers	NMB				7%
	8517.62.43	---- Control and adaptor units, including gateways, bridges, routers and other similar apparatus designed only for connection with automatic data processing machines of heading 84.71	NMB				7%
	8517.62.49	---- Other	NMB				7%
		--- Other transmission apparatus incorporating reception apparatus:					
	8517.62.51	---- Wireless LANs	NMB				7%
	8517.62.52	---- Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	NMB				7%
	8517.62.53	---- Other transmission apparatus for radio-telephony or radiotelegraphy	NMB				7%
	8517.62.59	---- Other	NMB				7%
		--- Other transmission apparatus:					
	8517.62.61	---- For radio-telephony or radio-telegraphy	NMB				7%
	8517.62.69	---- Other	NMB				7%
		--- Other:					
	8517.62.91	---- Portable receivers for calling, alerting or paging and paging alert devices, including pagers	NMB				7%
	8517.62.92	---- For radio-telephony or radio-telegraphy	NMB				7%
	8517.62.99	---- Other	NMB				7%
	8517.69.00	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Parts:					
	8517.71.00	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	NMB				7%
	8517.79	-- Other:					
	8517.79.10	--- Of control and adaptor units including gateways, bridges and routers	NMB				7%
		--- Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers:					
	8517.79.21	---- Of cellular telephones	NMB				7%
	8517.79.29	---- Other	NMB				7%
		--- Other printed circuit boards, assembled:					
	8517.79.31	---- Of goods for line telephony or line telegraphy	NMB				7%
	8517.79.32	---- Of goods for radio-telephony or radio-telegraphy	NMB				7%
	8517.79.39	---- Other	NMB				7%
		-- Other:					
	8517.79.91	--- Of goods for line telephony or line telegraphy	NMB				7%
	8517.79.92	--- Of goods for radio-telephony or radio-telegraphy	NMB				7%
	8517.79.99	--- Other	NMB				7%
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.					
	8518.10	- Microphones and stands therefor:					
		-- Microphones:					
	8518.10.11	--- Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	NMB				7%
	8518.10.19	--- Other microphones, whether or not with their stands	NMB				7%
	8518.10.90	-- Other	NMB				7%
		- Loudspeakers, whether or not mounted in their enclosures:					
	8518.21	-- Single loudspeakers, mounted in their enclosures:					
	8518.21.10	--- Box speaker type	NMB				7%
	8518.21.90	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8518.22	-- Multiple loudspeakers, mounted in the same enclosure:					
	8518.22.10	--- Box speaker type	NMB				7%
	8518.22.90	--- Other	NMB				7%
	8518.29	-- Other:					
	8518.29.20	--- Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	NMB				7%
	8518.29.90	--- Other	NMB				7%
	8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:					
	8518.30.10	-- Headphones	NMB				7%
	8518.30.20	-- Earphones	NMB				7%
	8518.30.40	-- Line telephone handsets	NMB				7%
		-- Other combined microphone/speaker sets:					
	8518.30.51	--- For goods of subheading 8517.13.00 and 8517.14.00	NMB				7%
	8518.30.59	--- Other	NMB				7%
	8518.30.90	-- Other	NMB				7%
	8518.40	- Audio-frequency electric amplifiers:					
	8518.40.20	-- Used as repeaters in line telephony	NMB				7%
	8518.40.30	-- Used as repeaters in telephony other than line telephony	NMB				7%
	8518.40.40	-- Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	NMB				7%
	8518.40.90	-- Other	NMB				7%
	8518.50	- Electric sound amplifier sets:					
	8518.50.10	-- Having a power rating of 240 W or more	NMB				7%
	8518.50.20	-- Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	NMB				7%
	8518.50.90	-- Other	NMB				7%
	8518.90	- Parts:					
	8518.90.10	-- Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	KGM				7%
	8518.90.20	-- Of goods of subheading 8518.40.40	KGM				7%
	8518.90.30	-- Of goods of subheading 8518.21 or 8518.22	KGM				7%
	8518.90.40	-- Of goods of subheading 8518.29.90	KGM				7%
	8518.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.19		Sound recording or reproducing apparatus.					
	8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:					
	8519.20.10	-- Coins, tokens or disc operated record players	NMB				7%
	8519.20.90	-- Other	NMB				7%
	8519.30.00	- Turntables (record-decks)	NMB				7%
		- Other apparatus:					
	8519.81	-- Using magnetic, optical or semiconductor media:					
	8519.81.10	--- Pocket-size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	NMB				7%
	8519.81.20	--- Cassette recorders, with built-in amplifiers and one or more built-in loudspeakers, operating only with an external source of power	NMB				7%
	8519.81.30	--- Compact disc players	NMB				7%
		--- Transcribing machines:					
	8519.81.41	---- Of a kind suitable for cinematography or broadcasting	NMB				7%
	8519.81.49	---- Other	NMB				7%
	8519.81.50	--- Dictating machines not capable of operating without an external source of power	NMB				7%
		--- Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type:					
	8519.81.61	---- Of a kind suitable for cinematography or broadcasting	NMB				7%
	8519.81.62	---- Telephone answering machines	NMB				7%
	8519.81.69	---- Other	NMB				7%
		--- Other sound reproducing apparatus, cassette type:					
	8519.81.71	---- Of a kind suitable for cinematography or broadcasting	NMB				7%
	8519.81.79	---- Other	NMB				7%
		--- Other:					
	8519.81.91	---- Of a kind suitable for cinematography or broadcasting	NMB				7%
	8519.81.99	---- Other	NMB				7%
	8519.89	-- Other:					
	8519.89.10	--- Cinematographic sound reproducers	NMB				7%
	8519.89.20	--- Record-players with or without loudspeakers	NMB				7%
	8519.89.30	--- Of a kind suitable for cinematography or broadcasting	NMB				7%
	8519.89.40	--- Other sound reproducing apparatus	NMB				7%
	8519.89.90	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.					
	8521.10	- Magnetic tape-type:					
	8521.10.10	-- Of a kind used in cinematography or television broadcasting	NMB				7%
	8521.10.90	-- Other	NMB				7%
	8521.90	- Other:					
		-- Laser disc players:					
	8521.90.11	--- Of a kind used in cinematography or television broadcasting	NMB				7%
	8521.90.19	--- Other	NMB				7%
		-- Other:					
	8521.90.91	--- Of a kind used in cinematography or television broadcasting	NMB				7%
	8521.90.99	--- Other	NMB				7%
85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.					
	8522.10.00	- Pick-up cartridges	KGM				7%
	8522.90	- Other:					
	8522.90.20	-- Printed circuit board assemblies for telephone answering machines	KGM				7%
	8522.90.30	-- Printed circuit board assemblies for cinematographic sound recorders or reproducers	KGM				7%
	8522.90.40	-- Audio or video tape decks and compact disc mechanisms	KGM				7%
	8522.90.50	-- Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	KGM				7%
		-- Other:					
	8522.90.91	--- Other parts and accessories of cinematographic sound recorders or reproducers	KGM				7%
	8522.90.92	--- Other parts of telephone answering machines	KGM				7%
	8522.90.93	--- Other parts and accessories for goods of subheading 8519.81 or heading 85.21	KGM				7%
	8522.90.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.					
		- Magnetic media:					
	8523.21	-- Cards incorporating a magnetic stripe:					
	8523.21.10	--- Unrecorded	NMB				7%
	8523.21.90	--- Other	NMB				7%
	8523.29	-- Other:					
		--- Magnetic tapes, of a width not exceeding 4 mm:					
		---- Unrecorded:					
	8523.29.11	----- Computer tapes	NMB				7%
	8523.29.19	----- Other	NMB				7%
		---- Other:					
	8523.29.21	----- Video tapes	NMB				7%
	8523.29.29	----- Other	NMB				7%
		--- Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:					
		---- Unrecorded:					
	8523.29.31	----- Computer tapes	NMB				7%
	8523.29.33	----- Video tapes	NMB				7%
	8523.29.39	----- Other	NMB				7%
		---- Other:					
	8523.29.41	----- Computer tapes	NMB				7%
	8523.29.42	----- Of a kind suitable for cinematography	NMB				7%
	8523.29.43	----- Other video tapes	NMB				7%
	8523.29.49	----- Other	NMB				7%
		--- Magnetic tapes, of a width exceeding 6.5 mm:					
		---- Unrecorded:					
	8523.29.51	----- Computer tapes	NMB				7%
	8523.29.52	----- Video tapes	NMB				7%
	8523.29.59	----- Other	NMB				7%
		---- Other:					
	8523.29.61	----- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8523.29.62	----- Of a kind suitable for cinematography	NMB				7%
	8523.29.63	----- Other video tapes	NMB				7%
	8523.29.69	----- Other	NMB				7%
		--- Magnetic discs:					
		---- Unrecorded:					
	8523.29.71	----- Computer hard disks and diskettes	NMB				7%
	8523.29.79	----- Other	NMB				7%
		---- Other:					
		----- Of a kind used for reproducing phenomena other than sound or image:					
	8523.29.81	----- Of a kind suitable for computer use	NMB				7%
	8523.29.82	----- Other	NMB				7%
	8523.29.83	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	NMB				7%
	8523.29.85	----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	NMB				7%
	8523.29.86	----- Other, of a kind suitable for cinematography	NMB				7%
	8523.29.89	----- Other	NMB				7%
		--- Other:					
		---- Unrecorded:					
	8523.29.91	----- Of a kind suitable for computer use	NMB				7%
	8523.29.92	----- Other	NMB				7%
		---- Other:					
		----- Of a kind used for reproducing phenomena other than sound or image:					
	8523.29.93	----- Of a kind suitable for computer use	NMB				7%
	8523.29.94	----- Other	NMB				7%
	8523.29.95	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	NMB				7%
	8523.29.99	----- Other	NMB				7%
		- Optical media:					
	8523.41	-- Unrecorded:					
	8523.41.10	--- Of a kind suitable for computer use	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8523.41.90	--- Other	NMB				7%
	8523.49	-- Other:					
		--- Discs for laser reading systems:					
	8523.49.11	---- Of a kind used for reproducing phenomena other than sound or image	NMB				7%
		---- Of a kind used for reproducing sound only:					
	8523.49.12	----- Educational, technical, scientific, historical or cultural discs	NMB				7%
	8523.49.13	----- Other	NMB				7%
	8523.49.14	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	NMB				7%
	8523.49.15	---- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	NMB				7%
	8523.49.16	---- Other, of a kind suitable for cinematography	NMB				7%
	8523.49.19	---- Other	NMB				7%
		--- Other:					
	8523.49.91	---- Of a kind used for reproducing phenomena other than sound or image	NMB				7%
	8523.49.92	---- Of a kind used for reproducing sound only	NMB				7%
	8523.49.93	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	NMB				7%
	8523.49.99	---- Other	NMB				7%
		- Semiconductor media:					
	8523.51	-- Solid-state non-volatile storage devices:					
		--- Unrecorded:					
	8523.51.11	---- Of a kind suitable for computer use	NMB				7%
	8523.51.19	---- Other	NMB				7%
		--- Other:					
		---- Of a kind used for reproducing phenomena other than sound or image:					
	8523.51.21	----- Of a kind suitable for computer use	NMB				7%
	8523.51.29	----- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8523.51.30	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	NMB				7%
		---- Other:					
	8523.51.91	---- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	NMB				7%
	8523.51.92	---- Other, of a kind suitable for cinematography	NMB				7%
	8523.51.99	---- Other	NMB				7%
	8523.52.00	-- "Smart cards"	NMB				7%
	8523.59	-- Other:					
	8523.59.10	--- Proximity cards and tags	NMB				7%
		--- Other, unrecorded:					
	8523.59.21	---- Of a kind suitable for computer use	NMB				7%
	8523.59.29	---- Other	NMB				7%
		--- Other:					
	8523.59.30	---- Of a kind used for reproducing phenomena other than sound or image	NMB				7%
	8523.59.40	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	NMB				7%
	8523.59.90	---- Other	NMB				7%
	8523.80	- Other:					
	8523.80.40	-- Gramophone records	NMB				7%
		-- Other, unrecorded:					
	8523.80.51	--- Of a kind suitable for computer use	NMB				7%
	8523.80.59	--- Other	NMB				7%
		-- Other:					
	8523.80.91	--- Of a kind used for reproducing phenomena other than sound or image	NMB				7%
	8523.80.92	--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	NMB				7%
	8523.80.99	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.					
		- Without drivers or control circuits:					
	8524.11.00	-- Of liquid crystals	NMB				7%
	8524.12.00	-- Of organic light-emitting diodes (OLED)	NMB				7%
	8524.19.00	-- Other	NMB				7%
		- Other:					
	8524.91.00	-- Of liquid crystals	NMB				7%
	8524.92.00	-- Of organic light-emitting diodes (OLED)	NMB				7%
	8524.99.00	-- Other	NMB				7%
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.					
	8525.50.00	- Transmission apparatus	NMB				7%
	8525.60.00	- Transmission apparatus incorporating reception apparatus	NMB				7%
		- Television cameras, digital cameras and video camera recorders:					
	8525.81	-- High-speed goods as specified in Subheading Note 1 to this Chapter:					
	8525.81.10	--- Video camera recorders	NMB				7%
	8525.81.20	--- Television cameras	NMB				7%
	8525.81.90	--- Other	NMB				7%
	8525.82	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter:					
	8525.82.10	--- Video camera recorders	NMB				7%
	8525.82.20	--- Television cameras	NMB				7%
	8525.82.90	--- Other	NMB				7%
	8525.83	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter:					
	8525.83.10	--- Video camera recorders	NMB				7%
	8525.83.20	--- Television cameras	NMB				7%
	8525.83.90	--- Other	NMB				7%
	8525.89	- Other:					
	8525.89.10	--- Video camera recorders	NMB				7%
	8525.89.20	--- Television cameras	NMB				7%
	8525.89.30	--- Web cameras	NMB				7%
	8525.89.90	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.					
	8526.10	- Radar apparatus:					
	8526.10.10	-- Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	NMB				7%
	8526.10.90	-- Other	NMB				7%
		- Other:					
	8526.91	-- Radio navigational aid apparatus:					
	8526.91.10	--- Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	NMB				7%
	8526.91.90	--- Other	NMB				7%
	8526.92.00	-- Radio remote control apparatus	NMB				7%
85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.					
		- Radio-broadcast receivers capable of operating without an external source of power:					
	8527.12.00	-- Pocket-size radio cassette-players	NMB				7%
	8527.13	-- Other apparatus combined with sound recording or reproducing apparatus:					
	8527.13.10	--- Portable	NMB				7%
	8527.13.90	--- Other	NMB				7%
	8527.19	-- Other:					
	8527.19.20	--- Portable	NMB				7%
	8527.19.90	--- Other	NMB				7%
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:					
	8527.21	-- Combined with sound recording or reproducing apparatus:					
	8527.21.10	--- Capable of receiving and decoding digital radio data system signals	NMB				7%
	8527.21.90	--- Other	NMB				7%
	8527.29.00	-- Other	NMB				7%
		- Other:					
	8527.91	-- Combined with sound recording or reproducing apparatus:					
	8527.91.10	--- Portable	NMB				7%
	8527.91.90	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8527.92	-- Not combined with sound recording or reproducing apparatus but combined with a clock:					
	8527.92.20	--- Mains operated	NMB				7%
	8527.92.90	--- Other	NMB				7%
	8527.99	-- Other:					
	8527.99.20	--- Mains operated	NMB				7%
	8527.99.90	--- Other	NMB				7%
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.					
		- Cathode-ray tube monitors:					
	8528.42.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	NMB				7%
	8528.49	-- Other:					
	8528.49.10	--- Colour	NMB				7%
	8528.49.20	--- Monochrome	NMB				7%
		- Other monitors:					
	8528.52.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	NMB				7%
	8528.59	-- Other:					
	8528.59.10	--- Colour	NMB				7%
	8528.59.20	--- Monochrome	NMB				7%
		- Projectors:					
	8528.62.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	NMB				7%
	8528.69	-- Other:					
	8528.69.10	--- Having the capability of projecting onto a screen diagonally measuring 300 inches or more	NMB				7%
	8528.69.90	--- Other	NMB				7%
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:					
	8528.71	-- Not designed to incorporate a video display or screen:					
		--- Set top boxes which have a communications function:					
	8528.71.11	---- Mains operated	NMB				7%
	8528.71.19	---- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	8528.71.91	---- Mains operated	NMB				7%
	8528.71.99	---- Other	NMB				7%
	8528.72	-- Other, colour:					
	8528.72.10	--- Battery operated	NMB				7%
		--- Other:					
	8528.72.91	---- Cathode-ray tube type	NMB				7%
	8528.72.92	---- Liquid crystal devices (LCD), light-emitting diodes (LED) and other flat panel display type	NMB				7%
	8528.72.99	---- Other	NMB				7%
	8528.73.00	-- Other, monochrome	NMB				7%
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.					
	8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:					
		-- Parabolic aerial reflector dishes for direct broadcast multimedia systems and parts thereof:					
	8529.10.21	--- For television reception	KGM				7%
	8529.10.29	--- Other	KGM				7%
	8529.10.30	-- Telescopic, rabbit and dipole antennae for television or radio receivers	KGM				7%
	8529.10.40	-- Aerial filters and separators	KGM				7%
	8529.10.60	-- Feed horns (wave guide)	KGM				7%
		-- Other:					
	8529.10.93	--- Of a kind used with transmission apparatus for radiobroadcasting	KGM				7%
	8529.10.94	--- Of a kind used with transmission apparatus for television	KGM				7%
	8529.10.99	--- Other	KGM				7%
	8529.90	- Other:					
	8529.90.20	-- Of decoders	KGM				7%
	8529.90.40	-- Of digital cameras or video camera recorders	KGM				7%
		-- Other printed circuit boards, assembled:					
	8529.90.51	--- For goods of subheading 8525.50 or 8525.60	KGM				7%
	8529.90.52	--- For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	KGM				7%
		--- For goods of heading 85.28:					
	8529.90.53	---- For flat panel displays	KGM				7%
	8529.90.54	---- Other, for television receivers	KGM				7%
	8529.90.55	---- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8529.90.59	--- Other	KGM				7%
		-- Other:					
	8529.90.91	--- For television receivers	KGM				7%
	8529.90.94	--- Other, for flat panel displays	KGM				7%
	8529.90.99	--- Other	KGM				7%
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).					
	8530.10.00	- Equipment for railways or tramways	KGM				7%
	8530.80.00	- Other equipment	KGM				7%
	8530.90.00	- Parts	KGM				7%
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.					
	8531.10	- Burglar or fire alarms and similar apparatus:					
	8531.10.10	-- Burglar alarms	NMB				7%
	8531.10.20	-- Fire alarms	NMB				7%
	8531.10.30	-- Smoke alarms; portable personal alarms (shrill alarms)	NMB				7%
	8531.10.90	-- Other	NMB				7%
	8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	NMB				7%
	8531.80	- Other apparatus:					
		-- Electronic bells and other sound signalling apparatus:					
	8531.80.11	--- Door bells and other door sound signalling apparatus	NMB				7%
	8531.80.19	--- Other	NMB				7%
		-- Flat panel displays (including electro-luminescence, plasma and other technologies):					
	8531.80.21	--- Vacuum fluorescent display panels	NMB				7%
	8531.80.29	--- Other	NMB				7%
	8531.80.90	-- Other	NMB				7%
	8531.90	- Parts:					
	8531.90.10	-- Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	KGM				7%
	8531.90.20	-- Of door bells or other door sound signalling apparatus	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8531.90.30	- - Of other bells or sound signalling apparatus	KGM				7%
	8531.90.90	- - Other	KGM				7%
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).					
	8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	KGM				7%
		- Other fixed capacitors:					
	8532.21.00	- - Tantalum	KGM				7%
	8532.22.00	- - Aluminium electrolytic	KGM				7%
	8532.23.00	- - Ceramic dielectric, single layer	KGM				7%
	8532.24.00	- - Ceramic dielectric, multilayer	KGM				7%
	8532.25.00	- - Dielectric of paper or plastics	KGM				7%
	8532.29.00	- - Other	KGM				7%
	8532.30.00	- Variable or adjustable (pre-set) capacitors	KGM				7%
	8532.90.00	- Parts	KGM				7%
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.					
	8533.10	- Fixed carbon resistors, composition or film type:					
	8533.10.10	- - Surface mounted	KGM				7%
	8533.10.90	- - Other	KGM				7%
		- Other fixed resistors:					
	8533.21.00	- - For a power handling capacity not exceeding 20 W	KGM				7%
	8533.29.00	- - Other	KGM				7%
		- Wirewound variable resistors, including rheostats and potentiometers:					
	8533.31.00	- - For a power handling capacity not exceeding 20 W	KGM				7%
	8533.39.00	- - Other	KGM				7%
	8533.40.00	- Other variable resistors, including rheostats and potentiometers	KGM				7%
	8533.90.00	- Parts	KGM				7%
85.34		Printed circuits.					
	8534.00.10	- Single-sided	KGM				7%
	8534.00.20	- Double-sided	KGM				7%
	8534.00.30	- Multi-layer	KGM				7%
	8534.00.90	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.					
	8535.10.00	- Fuses	KGM				7%
		- Automatic circuit breakers:					
	8535.21	-- For a voltage of less than 72.5 kV:					
	8535.21.10	--- Moulded case type	KGM				7%
	8535.21.20	--- Earth leakage circuit breaker	KGM				7%
	8535.21.90	--- Other	KGM				7%
	8535.29	-- Other:					
	8535.29.10	--- Earth leakage circuit breaker	KGM				7%
	8535.29.90	--- Other	KGM				7%
	8535.30	- Isolating switches and make-and-break switches:					
		-- Suitable for a voltage exceeding 1 kV but not exceeding 40 kV:					
	8535.30.11	--- Disconnectors having a voltage of less than 36 kV	KGM				7%
	8535.30.19	--- Other	KGM				7%
	8535.30.20	-- For a voltage of 66 kV or more	KGM				7%
	8535.30.90	-- Other	KGM				7%
	8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	KGM				7%
	8535.90	- Other:					
	8535.90.10	-- Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	KGM				7%
	8535.90.20	-- Change-over switches of a kind used for starting electric motors	KGM				7%
	8535.90.90	-- Other	KGM				7%
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.					
	8536.10	- Fuses:					
		-- Thermal fuses; glass type fuses:					
	8536.10.11	--- Suitable for use in electric fans	KGM				7%
	8536.10.12	--- Other, for a current of less than 16 A	KGM				7%
	8536.10.13	--- Fuse blocks, of a kind used for motor vehicles	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8536.10.19	--- Other	KGM				7%
		-- Other:					
	8536.10.91	--- Suitable for use in electric fans	KGM				7%
	8536.10.92	--- Other, for a current of less than 16 A	KGM				7%
	8536.10.93	--- Fuse blocks, of a kind used for motor vehicles	KGM				7%
	8536.10.99	--- Other	KGM				7%
	8536.20	- Automatic circuit breakers:					
		-- Moulded case type:					
	8536.20.11	--- For a current of less than 16 A	KGM				7%
	8536.20.12	--- For a current of 16 A or more, but not more than 32 A	KGM				7%
	8536.20.13	--- For a current of more than 32 A, but not more than 1,000 A	KGM				7%
	8536.20.19	--- Other	KGM				7%
	8536.20.20	-- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	KGM				7%
		-- Other:					
	8536.20.91	--- For a current of less than 16 A	KGM				7%
	8536.20.99	--- Other	KGM				7%
	8536.30	- Other apparatus for protecting electrical circuits:					
	8536.30.10	-- Lighting arresters	KGM				7%
	8536.30.20	-- Of a kind used in radio equipment or in electric fans	KGM				7%
	8536.30.90	-- Other	KGM				7%
		- Relays:					
	8536.41	-- For a voltage not exceeding 60 V:					
	8536.41.10	--- Digital relays	KGM				7%
	8536.41.20	--- Of a kind used in radio equipment	KGM				7%
	8536.41.30	--- Of a kind used in electric fans	KGM				7%
	8536.41.40	--- Other, for a current of less than 16 A	KGM				7%
		--- Other:					
	8536.41.91	---- Semiconductor or electro-magnetic relays of voltage not exceeding 28 V	KGM				7%
	8536.41.99	---- Other	KGM				7%
	8536.49	-- Other:					
	8536.49.10	--- Digital relays	KGM				7%
	8536.49.90	--- Other	KGM				7%
	8536.50	- Other switches:					
	8536.50.20	-- Over-current and residual-current automatic switches	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- High inrush switches; commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines:					
	8536.50.32	--- Of a kind suitable for use in electric fans or in radio equipment	KGM				7%
	8536.50.33	--- Other, of a rated current carrying capacity of less than 16 A	KGM				7%
	8536.50.39	--- Other	KGM				7%
	8536.50.40	-- Miniature switches suitable for use in rice cookers or toaster ovens	KGM				7%
		-- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electromechanical snap-action switches for a current not exceeding 11 A:					
	8536.50.51	--- For a current of less than 16 A	KGM				7%
	8536.50.59	--- Other	KGM				7%
		-- Other, make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A:					
	8536.50.61	--- For a current of less than 16 A	KGM				7%
	8536.50.69	--- Other	KGM				7%
		-- Other:					
	8536.50.92	--- Of a kind suitable for use in electric fans	KGM				7%
	8536.50.95	--- Other, change-over switches of a kind used for starting electric motors; fuse switches	KGM				7%
	8536.50.96	--- Other, for a current of less than 16 A	KGM				7%
	8536.50.99	--- Other	KGM				7%
		- Lamp-holders, plugs and sockets:					
	8536.61	-- Lamp-holders:					
		--- Of a kind used for compact lamps or halogen lamps:					
	8536.61.11	---- For a current of less than 16 A	KGM				7%
	8536.61.19	---- Other	KGM				7%
		--- Other:					
	8536.61.91	---- For a current of less than 16 A	KGM				7%
	8536.61.99	---- Other	KGM				7%
	8536.69	-- Other:					
	8536.69.10	--- Telephone plugs	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Audio/video sockets and cathode ray tube sockets for television or radio receivers:					
	8536.69.23	---- For a current not exceeding 1.5 A	KGM				7%
	8536.69.24	---- For a current exceeding 1.5 A but less than 16 A	KGM				7%
	8536.69.29	---- Other	KGM				7%
		--- Sockets and plugs for co-axial cables and printed circuits:					
	8536.69.32	---- For a current of less than 16 A	KGM				7%
	8536.69.39	---- Other	KGM				7%
		--- Other:					
	8536.69.92	---- For a current of less than 16 A	KGM				7%
	8536.69.99	---- Other	KGM				7%
	8536.70	- Connectors for optical fibres, optical fibre bundles or cables:					
	8536.70.10	-- Of ceramics	KGM				7%
	8536.70.20	-- Of copper	KGM				7%
	8536.70.90	-- Other	KGM				7%
	8536.90	- Other apparatus:					
		-- Connection and contact elements for wires and cables; contact probes for wafer:					
	8536.90.12	--- For a current of less than 16 A	KGM				7%
	8536.90.19	--- Other	KGM				7%
		-- Junction boxes:					
	8536.90.22	--- For a current of less than 16 A	KGM				7%
	8536.90.29	--- Other	KGM				7%
		-- Cable connectors consisting of a jack plug, terminal with or without pin, connector, or adaptor for co-axial cable:					
	8536.90.32	--- For a current of less than 16 A	KGM				7%
	8536.90.39	--- Other	KGM				7%
	8536.90.40	-- Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	KGM				7%
		-- Other:					
		--- For a current of less than 16 A:					
	8536.90.93	---- Telephone patch panels	KGM				7%
	8536.90.94	---- Other	KGM				7%
	8536.90.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.					
	8537.10	- For a voltage not exceeding 1,000 V: -- Switchboards and control panels:					
	8537.10.11	--- Control panels of a kind suitable for use in distributed control systems	KGM				7%
	8537.10.12	--- Control panels fitted with a programmable processor	KGM				7%
	8537.10.13	--- Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	KGM				7%
	8537.10.19	--- Other	KGM				7%
	8537.10.20	-- Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	KGM				7%
	8537.10.30	-- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	KGM				7%
	8537.10.40	-- Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A -- Other:	KGM				7%
	8537.10.91	--- Of a kind used in radio equipment or in electric fans	KGM				7%
	8537.10.92	--- Of a kind suitable for use in distributed control systems	KGM				7%
	8537.10.99	--- Other	KGM				7%
	8537.20	- For a voltage exceeding 1,000 V: -- Switchboards:					
	8537.20.11	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	KGM				7%
	8537.20.19	--- Other -- Control panels:	KGM				7%
	8537.20.21	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	KGM				7%
	8537.20.29	--- Other	KGM				7%
	8537.20.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.					
	8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus: -- For a voltage not exceeding 1,000 V:					
	8538.10.11	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	KGM				7%
	8538.10.12	--- Of a kind used in radio equipment	KGM				7%
	8538.10.19	--- Other -- For a voltage exceeding 1,000 V:	KGM				7%
	8538.10.21	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	KGM				7%
	8538.10.22	--- Of a kind used in radio equipment	KGM				7%
	8538.10.29	--- Other	KGM				7%
	8538.90	- Other: -- For a voltage not exceeding 1,000 V:					
	8538.90.11	--- Parts of goods of subheading 8536.69.10, 8536.90.12 or 8536.90.19	KGM				7%
	8538.90.12	--- Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32 or 8536.69.39	KGM				7%
	8538.90.13	--- Parts of goods of subheading 8537.10.20	KGM				7%
	8538.90.19	--- Other	KGM				7%
	8538.90.20	-- For a voltage exceeding 1,000 V	KGM				7%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.					
	8539.10	- Sealed beam lamp units:					
	8539.10.10	-- For motor vehicles of Chapter 87	NMB				7%
	8539.10.90	-- Other - Other filament lamps, excluding ultra-violet or infra-red lamps:	NMB				7%
	8539.21	-- Tungsten halogen:					
	8539.21.20	--- Of a kind used in medical equipment	NMB				7%
	8539.21.30	--- Of a kind used for motor vehicles	NMB				7%
	8539.21.40	--- Other reflector lamp bulbs	NMB				7%
	8539.21.90	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:					
	8539.22.20	--- Of a kind used in medical equipment	NMB				7%
		--- Other reflector lamp bulbs:					
	8539.22.31	---- Of a kind used in decorative illumination, of a power not exceeding 60 W	NMB				7%
	8539.22.32	---- Of a kind used in decorative illumination, of a power exceeding 60 W	NMB				7%
	8539.22.33	---- Other, for domestic lighting	NMB				7%
	8539.22.39	---- Other	NMB				7%
		--- Other:					
	8539.22.91	---- Of a kind used in decorative illumination, of a power not exceeding 60 W	NMB				7%
	8539.22.93	---- Other, for domestic lighting	NMB				7%
	8539.22.99	---- Other	NMB				7%
	8539.29	-- Other:					
	8539.29.10	--- Of a kind used in medical equipment	NMB				7%
	8539.29.20	--- Of a kind used for motor vehicles	NMB				7%
	8539.29.30	--- Other reflector lamp bulbs	NMB				7%
		--- Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V:					
	8539.29.41	---- Of a kind suitable for medical equipment	NMB				7%
	8539.29.49	---- Other	NMB				7%
	8539.29.50	--- Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	NMB				7%
	8539.29.60	--- Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	NMB				7%
	8539.29.90	--- Other	NMB				7%
		- Discharge lamps, other than ultra-violet lamps:					
	8539.31	-- Fluorescent, hot cathode:					
	8539.31.10	--- Tubes for compact fluorescent lamps	NMB				7%
	8539.31.20	--- Other, straight tubes for other fluorescent lamps	NMB				7%
	8539.31.30	--- Compact fluorescent lamps with built-in ballast	NMB				7%
	8539.31.90	--- Other	NMB				7%
	8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	NMB				7%
	8539.39	-- Other:					
	8539.39.10	--- Tubes for compact fluorescent lamps	NMB				7%
	8539.39.20	--- Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	NMB				7%
	8539.39.40	--- Other fluorescent cold cathode types	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8539.39.90	- - - Other	NMB				7%
		- Ultra-violet or infra-red lamps; arc-lamps:					
	8539.41.00	- - Arc-lamps	NMB				7%
	8539.49.00	- - Other	NMB				7%
		- Light-emitting diode (LED) light sources:					
	8539.51.00	- - Light-emitting diode (LED) modules	NMB				7%
	8539.52	- - Light-emitting diode (LED) lamps:					
	8539.52.10	- - - Equipped with screw bases	NMB				7%
	8539.52.90	- - - Other	NMB				7%
	8539.90	- Parts:					
	8539.90.10	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	KGM				7%
	8539.90.20	- - Other, suitable for lamps of motor vehicles	KGM				7%
	8539.90.30	- - Other, of subheading 8539.51.00	KGM				7%
	8539.90.90	- - Other	KGM				7%
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).					
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:					
	8540.11.00	- - Colour	NMB				7%
	8540.12.00	- - Monochrome	NMB				7%
	8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	NMB				7%
	8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:					
	8540.40.10	- - Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	KGM				7%
	8540.40.90	- - Other	KGM				7%
	8540.60.00	- Other cathode-ray tubes	KGM				7%
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:					
	8540.71.00	- - Magnetrons	KGM				7%
	8540.79.00	- - Other	KGM				7%
		- Other valves and tubes:					
	8540.81.00	- - Receiver or amplifier valves and tubes	KGM				7%
	8540.89.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Parts:					
	8540.91.00	- - Of cathode-ray tubes	KGM				7%
	8540.99.00	- - Other	KGM				7%
85.41		Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.					
	8541.10.00	- Diodes, other than photosensitive or light-emitting diodes (LED)	NMB				7%
		- Transistors, other than photosensitive transistors:					
	8541.21.00	- - With a dissipation rate of less than 1 W	NMB				7%
	8541.29.00	- - Other	NMB				7%
	8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	NMB				7%
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):					
	8541.41.00	- - Light-emitting diodes (LED)	NMB				7%
	8541.42.00	- - Photovoltaic cells not assembled in modules or made up into panels	NMB				7%
	8541.43.00	- - Photovoltaic cells assembled in modules or made up into panels	NMB				7%
	8541.49.00	- - Other	NMB				7%
		- Other semiconductor devices:					
	8541.51.00	- - Semiconductor-based transducers	NMB				7%
	8541.59.00	- - Other	NMB				7%
	8541.60.00	- Mounted piezo-electric crystals	NMB				7%
	8541.90.00	- Parts	KGM				7%
85.42		Electronic integrated circuits.					
		- Electronic integrated circuits:					
	8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	MIL				7%
	8542.32.00	- - Memories	MIL				7%
	8542.33.00	- - Amplifiers	MIL				7%
	8542.39.00	- - Other	MIL				7%
	8542.90.00	- Parts	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.					
	8543.10.00	- Particle accelerators	NMB				7%
	8543.20.00	- Signal generators	NMB				7%
	8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:					
	8543.30.20	-- Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	NMB				7%
		-- Other:					
	8543.30.91	--- Electroplating and electrolysis machines of a kind use solely or principally for the manufacture of printed circuits	NMB				7%
	8543.30.99	--- Other	NMB				7%
	8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	NMB				7%
	8543.70	- Other machines and apparatus:					
	8543.70.10	-- Electric fence energisers	NMB				7%
		-- Remote control apparatus, other than radio remote control apparatus:					
	8543.70.21	--- Cordless infra-red remote control devices for video game consoles, other than game controllers of heading 95.04	NMB				7%
	8543.70.29	--- Other	NMB				7%
	8543.70.30	-- Electrical machines and apparatus with translation or dictionary functions	NMB				7%
	8543.70.40	-- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB				7%
	8543.70.50	-- Microwave amplifiers; digital flight-data recorders; portable battery operated electronic reader for recording and reproducing text, still image or audio file	NMB				7%
	8543.70.60	-- Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound; articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	NMB				7%
	8543.70.90	-- Other	NMB				7%
	8543.90	- Parts:					
	8543.90.10	-- Of goods of subheading 8543.10 or 8543.20	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8543.90.20	-- Of goods of subheading 8543.30.20	KGM				7%
	8543.90.30	-- Of goods of subheading 8543.70.30	KGM				7%
	8543.90.40	-- Of goods of subheading 8543.70.40	KGM				7%
	8543.90.90	-- Other	KGM				7%
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.					
		- Winding wire:					
	8544.11	-- Of copper:					
	8544.11.20	--- With an outer coating or covering of paper, textiles or poly(vinyl chloride)	TNE				7%
	8544.11.30	--- With an outer coating of lacquer	TNE				7%
	8544.11.40	--- With an outer coating of enamel	TNE				7%
	8544.11.90	--- Other	TNE				7%
	8544.19.00	-- Other	TNE				7%
	8544.20	- Co-axial cable and other co-axial electric conductors:					
		-- Insulated cables fitted with connectors, for a voltage not exceeding 66 kV:					
	8544.20.11	--- Insulated with rubber or plastics	TNE				7%
	8544.20.19	--- Other	TNE				7%
		-- Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV:					
	8544.20.21	--- Insulated with rubber or plastics	TNE				7%
	8544.20.29	--- Other	TNE				7%
		-- Insulated cables fitted with connectors, for a voltage exceeding 66 kV:					
	8544.20.31	--- Insulated with rubber or plastics	TNE				7%
	8544.20.39	--- Other	TNE				7%
		-- Insulated cables not fitted with connectors, for a voltage exceeding 66 kV:					
	8544.20.41	--- Insulated with rubber or plastics	TNE				7%
	8544.20.49	--- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships: -- Wiring harnesses for motor vehicles: --- Insulated with rubber or plastics:					
	8544.30.12	---- Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE				7%
	8544.30.13	---- Other	TNE				7%
		--- Other:					
	8544.30.14	---- Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE				7%
	8544.30.19	---- Other	TNE				7%
		-- Other:					
	8544.30.91	--- Insulated with rubber or plastics	TNE				7%
	8544.30.99	--- Other	TNE				7%
		- Other electric conductors, for a voltage not exceeding 1,000 V:					
	8544.42	-- Fitted with connectors: --- Of a kind used for telecommunications, for a voltage not exceeding 80 V:					
	8544.42.11	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE				7%
	8544.42.13	---- Other, insulated with rubber, plastics or paper	TNE				7%
	8544.42.19	---- Other	TNE				7%
		--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:					
	8544.42.21	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE				7%
	8544.42.23	---- Other, insulated with rubber, plastics or paper	TNE				7%
	8544.42.29	---- Other	TNE				7%
		--- Battery cables: ---- Insulated with rubber or plastics:					
	8544.42.32	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE				7%
	8544.42.33	----- Other	TNE				7%
		---- Other:					
	8544.42.34	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	TNE				7%
	8544.42.39	----- Other	TNE				7%
		--- Other:					
	8544.42.91	---- Flat data cables having two lines or more, insulated with rubber, plastics or paper	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8544.42.92	---- Flat data cables having two lines or more, other	TNE				7%
	8544.42.94	---- Electric cables insulated with plastics, of which each core having diameter not exceeding 5 mm	TNE				7%
	8544.42.95	---- Electric cables insulated with plastics, of which each core having diameter exceeding 5 mm but not exceeding 19.5 mm	TNE				7%
	8544.42.96	---- Other electric cables insulated with plastics	TNE				7%
	8544.42.97	---- Electric cables insulated with rubber or paper	TNE				7%
	8544.42.99	---- Other	TNE				7%
	8544.49	-- Other:					
		--- Of a kind used for telecommunications, for a voltage not exceeding 80 V:					
	8544.49.11	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE				7%
	8544.49.13	---- Other, insulated with rubber, plastics or paper	TNE				7%
	8544.49.19	---- Other	TNE				7%
		--- Of a kind not used for telecommunications, for a voltage not exceeding 80 V:					
	8544.49.21	---- Shielded wire of a kind used in the manufacture of automotive wiring harnesses	TNE				7%
		---- Other:					
	8544.49.22	----- Electric cables insulated with plastics, of which each core having diameter not exceeding 19.5 mm	TNE				7%
	8544.49.23	----- Other electric cables insulated with plastics	TNE				7%
	8544.49.24	----- Other, insulated with rubber, plastics or paper	TNE				7%
	8544.49.29	----- Other	TNE				7%
		--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:					
	8544.49.31	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE				7%
	8544.49.32	---- Other, insulated with plastics	TNE				7%
	8544.49.33	---- Other, insulated with rubber or paper	TNE				7%
	8544.49.39	---- Other	TNE				7%
		--- Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:					
	8544.49.41	---- Cables insulated with plastics	TNE				7%
	8544.49.42	---- Other, insulated with rubber, plastics or paper	TNE				7%
	8544.49.49	---- Other	TNE				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8544.60	- Other electric conductors, for a voltage exceeding 1,000 V: -- For a voltage exceeding 1 kV but not exceeding 36 kV:					
	8544.60.11	--- Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	TNE				7%
	8544.60.12	--- Other, insulated with rubber, plastics or paper	TNE				7%
	8544.60.19	--- Other -- For a voltage exceeding 36 kV but not exceeding 66 kV:	TNE				7%
	8544.60.21	--- Cables insulated with plastics, of which each core having diameter of less than 22.7 mm	TNE				7%
	8544.60.22	--- Other, insulated with rubber, plastics or paper	TNE				7%
	8544.60.29	--- Other -- For a voltage exceeding 66 kV:	TNE				7%
	8544.60.31	--- Insulated with rubber, plastics or paper	TNE				7%
	8544.60.39	--- Other	TNE				7%
	8544.70	- Optical fibre cables:					
	8544.70.10	-- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	TNE				7%
	8544.70.90	-- Other	TNE				7%
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes. - Electrodes:					
	8545.11.00	-- Of a kind used for furnaces	KGM				7%
	8545.19.00	-- Other	KGM				7%
	8545.20.00	- Brushes	KGM				7%
	8545.90.00	- Other	KGM				7%
85.46		Electrical insulators of any material.					
	8546.10.00	- Of glass	KGM				7%
	8546.20	- Of ceramics:					
	8546.20.10	-- Transformer bushings and circuit breaker insulators	KGM				7%
	8546.20.90	-- Other	KGM				7%
	8546.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.					
	8547.10.00	- Insulating fittings of ceramics	KGM				7%
	8547.20.00	- Insulating fittings of plastics	KGM				7%
	8547.90	- Other:					
	8547.90.10	-- Electric conduit tubing and joints therefor, of base metal lined with insulating material	KGM				7%
	8547.90.90	-- Other	KGM				7%
85.48	8548.00.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	KGM				7%
85.49		Electrical and electronic waste and scrap.					
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:					
	8549.11	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators:					
		--- Lead acid scrap storage batteries, drained or undrained:					
	8549.11.11	---- Of a kind used in aircraft	KGM				7%
	8549.11.12	---- Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	KGM				7%
	8549.11.19	---- Other	KGM				7%
	8549.11.20	--- Waste and scrap containing mainly iron	KGM				7%
	8549.11.30	--- Waste and scrap containing mainly copper	KGM				7%
		--- Other:					
	8549.11.91	---- Of a kind used in aircraft	KGM				7%
	8549.11.92	---- Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	KGM				7%
	8549.11.99	---- Other	KGM				7%
	8549.12	-- Other, containing lead, cadmium or mercury:					
	8549.12.10	--- Of primary cells and primary batteries	KGM				7%
	8549.12.20	--- Of electric accumulators of a kind used in aircraft	KGM				7%
	8549.12.90	--- Other	KGM				7%
	8549.13	-- Sorted by chemical type and not containing lead, cadmium or mercury:					
	8549.13.10	--- Of primary cells and primary batteries	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8549.13.20	--- Of electric accumulators of a kind used in aircraft	KGM				7%
	8549.13.90	--- Other	KGM				7%
	8549.14	-- Unsorted and not containing lead, cadmium or mercury:					
	8549.14.10	--- Of primary cells and primary batteries	KGM				7%
	8549.14.20	--- Of electric accumulators of a kind used in aircraft	KGM				7%
	8549.14.90	--- Other	KGM				7%
	8549.19	-- Other:					
	8549.19.10	--- Of primary cells and primary batteries	KGM				7%
	8549.19.20	--- Of electric accumulators of a kind used in aircraft	KGM				7%
	8549.19.90	--- Other	KGM				7%
		- Of a kind used principally for the recovery of precious metal:					
	8549.21.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	KGM				7%
	8549.29.00	-- Other	KGM				7%
		- Other electrical and electronic assemblies and printed circuit boards:					
	8549.31.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	KGM				7%
	8549.39.00	-- Other	KGM				7%
		- Other:					
	8549.91	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs):					
	8549.91.10	--- Glass from cathode-ray tubes or other activated glass	KGM				7%
	8549.91.90	--- Other	KGM				7%
	8549.99.00	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND
ASSOCIATED TRANSPORT EQUIPMENT**Notes.**

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Luminaires and lighting fittings and parts thereof of heading 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

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

Notes.

1. This Chapter does not cover:

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading 73.02; or

(c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, *inter alia*, to:

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes; brake gear;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;					
		(e) Coachwork.					
		3. Subject to the provisions of Note 1 above, heading 86.08 applies, <i>inter alia</i> , to:					
		(a) Assembled track, turntables, platform buffers, loading gauges;					
		(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.					
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.					
	8601.10.00	- Powered from an external source of electricity	NMB				7%
	8601.20.00	- Powered by electric accumulators	NMB				7%
86.02		Other rail locomotives; locomotive tenders.					
	8602.10.00	- Diesel-electric locomotives	NMB				7%
	8602.90.00	- Other	NMB				7%
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.					
	8603.10.00	- Powered from an external source of electricity	NMB				7%
	8603.90.00	- Other	NMB				7%
86.04	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	NMB				7%
86.05	8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	NMB				7%
86.06		Railway or tramway goods vans and wagons, not self-propelled.					
	8606.10.00	- Tank wagons and the like	NMB				7%
	8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other:					
	8606.91.00	- - Covered and closed	NMB				7%
	8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	NMB				7%
	8606.99.00	- - Other	NMB				7%
86.07		Parts of railway or tramway locomotives or rolling-stock.					
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:					
	8607.11.00	- - Driving bogies and bissel-bogies	KGM				7%
	8607.12.00	- - Other bogies and bissel-bogies	KGM				7%
	8607.19.00	- - Other, including parts	KGM				7%
		- Brakes and parts thereof:					
	8607.21.00	- - Air brakes and parts thereof	KGM				7%
	8607.29.00	- - Other	KGM				7%
	8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	KGM				7%
		- Other:					
	8607.91.00	- - Of locomotives	KGM				7%
	8607.99.00	- - Other	KGM				7%
86.08		Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.					
	8608.00.20	- Electro-mechanical equipment	KGM				7%
	8608.00.90	- Other	KGM				7%
86.09		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.					
	8609.00.10	- Of base metal	NMB				7%
	8609.00.90	- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 87

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

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

1. Subheading 8708.22 covers:
 - (a) front windscreens (windshields), rear windows and other windows, framed; and
 - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,

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

87.01	Tractors (other than tractors of heading 87.09).				
8701.10	- Single axle tractors:				
	- - Of a power not exceeding 22.5 kW, whether or not electrically operated:				
8701.10.11	- - - For agricultural use	NMB			7%
8701.10.19	- - - Other	NMB			7%
	- - Other:				
8701.10.91	- - - For agricultural use	NMB			7%
8701.10.99	- - - Other	NMB			7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Road tractors for semi-trailers:					
	8701.21	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel):					
	8701.21.10	--- Completely Knocked Down	NMB				7%
	8701.21.90	--- Other	NMB				7%
	8701.22	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:					
	8701.22.10	--- Completely Knocked Down	NMB				7%
	8701.22.90	--- Other	NMB				7%
	8701.23	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:					
	8701.23.10	--- Completely Knocked Down	NMB				7%
	8701.23.90	--- Other	NMB				7%
	8701.24	-- With only electric motor for propulsion:					
	8701.24.10	--- Completely Knocked Down	NMB				7%
	8701.24.90	--- Other	NMB				7%
	8701.29	-- Other:					
	8701.29.10	--- Completely Knocked Down	NMB				7%
	8701.29.90	--- Other	NMB				7%
	8701.30.00	- Track-laying tractors	NMB				7%
		- Other, of an engine power:					
	8701.91	-- Not exceeding 18 kW:					
	8701.91.10	--- Agricultural tractors	NMB				7%
	8701.91.90	--- Other	NMB				7%
	8701.92	-- Exceeding 18 kW but not exceeding 37 kW:					
	8701.92.10	--- Agricultural tractors	NMB				7%
	8701.92.90	--- Other	NMB				7%
	8701.93	-- Exceeding 37 kW but not exceeding 75 kW:					
	8701.93.10	--- Agricultural tractors	NMB				7%
	8701.93.90	--- Other	NMB				7%
	8701.94	-- Exceeding 75 kW but not exceeding 130 kW:					
	8701.94.10	--- Agricultural tractors	NMB				7%
	8701.94.90	--- Other	NMB				7%
	8701.95	-- Exceeding 130 kW:					
	8701.95.10	--- Agricultural tractors	NMB				7%
	8701.95.90	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
87.02		Motor vehicles for the transport of ten or more persons, including the driver.					
	8702.10	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel): -- Completely Knocked Down:					
	8702.10.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans) --- Motor coaches, buses or minibuses:	NMB			20%	7%
	8702.10.41	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	NMB				7%
	8702.10.42	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.10.49	---- Other	NMB				7%
	8702.10.50	--- Other -- Other:	NMB				7%
	8702.10.60	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans) --- Other, for the transport of 30 persons or more and specially designed for use in airports:	NMB			20%	7%
	8702.10.71	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	NMB				7%
	8702.10.72	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.10.79	---- Other --- Other motor coaches, buses or minibuses:	NMB				7%
	8702.10.81	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	NMB				7%
	8702.10.82	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.10.89	---- Other --- Other:	NMB				7%
	8702.10.91	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.10.99	---- Other	NMB				7%
	8702.20	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: -- Completely Knocked Down:					
	8702.20.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans) --- Other, for the transport of 30 persons or more:	NMB			20%	7%
	8702.20.22	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	NMB				7%
	8702.20.23	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.20.29	---- Other --- Other motor coaches, buses or minibuses:	NMB				7%
	8702.20.31	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	NMB				7%
	8702.20.32	---- Of a g.v.w. exceeding 24 t	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8702.20.39	---- Other	NMB				7%
		--- Other:					
	8702.20.41	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.20.49	---- Other	NMB				7%
		-- Other:					
	8702.20.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
		--- Other, for the transport of 30 persons or more and specially designed for use in airports:					
	8702.20.61	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	NMB				7%
	8702.20.62	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.20.69	---- Other	NMB				7%
		--- Other motor coaches, buses or minibuses:					
	8702.20.71	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	NMB				7%
	8702.20.72	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.20.79	---- Other	NMB				7%
		--- Other:					
	8702.20.91	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.20.99	---- Other	NMB				7%
	8702.30	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:					
		-- Completely Knocked Down:					
	8702.30.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
		--- Other, for the transport of 30 persons or more:					
	8702.30.21	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.30.29	---- Other	NMB				7%
		--- Other motor coaches, buses or minibuses:					
	8702.30.31	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.30.39	---- Other	NMB				7%
		--- Other:					
	8702.30.41	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.30.49	---- Other	NMB				7%
		-- Other:					
	8702.30.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
		--- Other, for the transport of 30 persons or more and specially designed for use in airports:					
	8702.30.61	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.30.69	---- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other motor coaches, buses or minibuses:					
	8702.30.71	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.30.79	---- Other	NMB				7%
		--- Other:					
	8702.30.91	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.30.99	---- Other	NMB				7%
	8702.40	- With only electric motor for propulsion:					
		-- Completely Knocked Down:					
	8702.40.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
		--- Other, for the transport of 30 persons or more:					
	8702.40.21	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.40.29	---- Other	NMB				7%
		--- Other motor coaches, buses or minibuses:					
	8702.40.31	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.40.39	---- Other	NMB				7%
		--- Other:					
	8702.40.41	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.40.49	---- Other	NMB				7%
		-- Other:					
	8702.40.50	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
		--- Other, for the transport of 30 persons or more and specially designed for use in airports:					
	8702.40.61	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.40.69	---- Other	NMB				7%
		--- Other motor coaches, buses or minibuses:					
	8702.40.71	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.40.79	---- Other	NMB				7%
		--- Other:					
	8702.40.91	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.40.99	---- Other	NMB				7%
	8702.90	- Other:					
		-- Completely Knocked Down:					
	8702.90.10	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
		--- Motor coaches, buses or minibuses, for the transport of 30 persons or more:					
	8702.90.21	---- Of a g.v.w. exceeding 24 t	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8702.90.29	---- Other	NMB				7%
		--- Other motor coaches, buses or minibuses:					
	8702.90.31	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.90.32	---- Other	NMB				7%
	8702.90.33	--- Other, of a g.v.w. exceeding 24 t	NMB				7%
	8702.90.39	--- Other	NMB				7%
		-- Other:					
	8702.90.40	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
		--- Motor coaches, buses or minibuses, for the transport of 30 persons or more and specially designed for use in airports:					
	8702.90.51	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.90.59	---- Other	NMB				7%
		--- Other motor coaches, buses or minibuses, for the transport of 30 persons or more:					
	8702.90.61	---- Of a g.v.w. exceeding 24 t	NMB				7%
	8702.90.69	---- Other	NMB				7%
		--- Other motor coaches, buses or minibuses:					
	8702.90.71	---- Of a g.v.w. not exceeding 24 t	NMB				7%
	8702.90.79	---- Other	NMB				7%
	8702.90.80	--- Other, of a g.v.w. exceeding 24 t	NMB				7%
	8702.90.90	--- Other	NMB				7%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.					
	8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:					
	8703.10.10	-- Golf cars (including golf buggies) and similar vehicles	NMB				7%
	8703.10.90	-- Other	NMB				7%
		- Other vehicles, with only spark-ignition internal combustion piston engine:					
	8703.21	-- Of a cylinder capacity not exceeding 1,000 cc:					
		--- Completely Knocked Down:					
	8703.21.11	---- Go-karts	NMB				7%
	8703.21.12	---- All-Terrain Vehicles (ATV)	NMB				7%
	8703.21.13	---- Ambulances	NMB			20%	7%
	8703.21.14	---- Motor-homes	NMB			20%	7%
	8703.21.15	---- Sedan	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		---- Other motor cars (including station wagons and sports cars, but not including vans):					
	8703.21.21	----- Of four-wheel drive	NMB			20%	7%
	8703.21.29	----- Other	NMB			20%	7%
		---- Other:					
	8703.21.31	----- Three-wheeled vehicles	NMB			20%	7%
	8703.21.39	----- Other	NMB			20%	7%
		--- Other:					
	8703.21.41	---- Go-karts	NMB				7%
	8703.21.42	---- All-Terrain Vehicles (ATV)	NMB				7%
	8703.21.43	---- Ambulances	NMB			20%	7%
	8703.21.44	---- Motor-homes	NMB			20%	7%
	8703.21.45	---- Sedan	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans):					
	8703.21.51	----- Of four-wheel drive	NMB			20%	7%
	8703.21.59	----- Other	NMB			20%	7%
		---- Other:					
	8703.21.91	----- Three-wheeled vehicles	NMB			20%	7%
	8703.21.99	----- Other	NMB			20%	7%
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:					
		--- Completely Knocked Down:					
	8703.22.11	---- Go-karts	NMB				7%
	8703.22.12	---- All-Terrain Vehicles (ATV)	NMB				7%
	8703.22.13	---- Ambulances	NMB			20%	7%
	8703.22.14	---- Hearses	NMB			20%	7%
	8703.22.15	---- Prison vans	NMB			20%	7%
	8703.22.16	---- Motor-homes	NMB			20%	7%
	8703.22.17	---- Sedan	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans):					
	8703.22.21	----- Of four-wheel drive	NMB			20%	7%
	8703.22.29	----- Other	NMB			20%	7%
	8703.22.30	----- Other	NMB			20%	7%
		--- Other:					
	8703.22.41	---- Go-karts	NMB				7%
	8703.22.42	---- All-Terrain Vehicles (ATV)	NMB				7%
	8703.22.43	---- Ambulances	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.22.44	---- Hearses	NMB			20%	7%
	8703.22.45	---- Prison vans	NMB			20%	7%
	8703.22.46	---- Motor-homes	NMB			20%	7%
	8703.22.47	---- Sedan	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans):					
	8703.22.51	----- Of four-wheel drive	NMB			20%	7%
	8703.22.59	----- Other	NMB			20%	7%
	8703.22.90	---- Other	NMB			20%	7%
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:					
		--- Completely Knocked Down:					
	8703.23.11	---- Ambulances	NMB			20%	7%
	8703.23.12	---- Hearses	NMB			20%	7%
	8703.23.13	---- Prison vans	NMB			20%	7%
	8703.23.14	---- Motor-homes	NMB			20%	7%
		---- Sedan:					
	8703.23.21	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.23.22	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.23.23	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.23.24	----- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.23.31	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.23.32	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.23.33	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.23.34	----- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.23.35	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.23.36	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		---- Other:					
	8703.23.41	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.23.42	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Other:					
	8703.23.51	---- Ambulances	NMB			20%	7%
	8703.23.52	---- Hearses	NMB			20%	7%
	8703.23.53	---- Prison vans	NMB			20%	7%
	8703.23.54	---- Motor-homes	NMB			20%	7%
		---- Sedan:					
	8703.23.55	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.23.56	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.23.57	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.23.58	----- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.23.61	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.23.62	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.23.63	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.23.64	----- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.23.65	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.23.66	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.23.67	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.23.68	----- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		---- Other:					
	8703.23.71	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.23.72	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.23.73	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.23.74	----- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc:					
		--- Completely Knocked Down:					
	8703.24.11	---- Ambulances	NMB			20%	7%
	8703.24.12	---- Hearses	NMB			20%	7%
	8703.24.13	---- Prison vans	NMB			20%	7%
	8703.24.14	---- Motor-homes	NMB			20%	7%
	8703.24.15	---- Sedan	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans):					
	8703.24.21	----- Of four-wheel drive	NMB			20%	7%
	8703.24.29	----- Other	NMB			20%	7%
	8703.24.30	---- Other	NMB			20%	7%
		--- Other:					
	8703.24.41	---- Ambulances	NMB			20%	7%
	8703.24.42	---- Hearses	NMB			20%	7%
	8703.24.43	---- Prison vans	NMB			20%	7%
	8703.24.44	---- Motor-homes	NMB			20%	7%
		---- Sedan:					
	8703.24.45	----- Of four-wheel drive	NMB			20%	7%
	8703.24.49	----- Other	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans):					
	8703.24.51	----- Of four-wheel drive	NMB			20%	7%
	8703.24.59	----- Other	NMB			20%	7%
		---- Other:					
	8703.24.61	----- Of four-wheel drive	NMB			20%	7%
	8703.24.69	----- Other	NMB			20%	7%
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):					
	8703.31	-- Of a cylinder capacity not exceeding 1,500 cc:					
		--- Completely Knocked Down:					
	8703.31.11	---- Go-karts	NMB				7%
	8703.31.12	---- All-Terrain Vehicles (ATV)	NMB				7%
	8703.31.13	---- Ambulances	NMB			20%	7%
	8703.31.14	---- Hearses	NMB			20%	7%
	8703.31.15	---- Prison vans	NMB			20%	7%
	8703.31.16	---- Motor-homes	NMB			20%	7%
	8703.31.17	---- Sedan	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		---- Other motor cars (including station wagons and sports cars, but not including vans):					
	8703.31.21	----- Of four-wheel drive	NMB			20%	7%
	8703.31.29	----- Other	NMB			20%	7%
		---- Other:					
	8703.31.31	----- Three-wheeled vehicles	NMB			20%	7%
	8703.31.39	----- Other	NMB			20%	7%
		--- Other:					
	8703.31.41	---- Go-karts	NMB				7%
	8703.31.42	---- All-Terrain Vehicles (ATV)	NMB				7%
	8703.31.43	---- Ambulances	NMB			20%	7%
	8703.31.44	---- Hearses	NMB			20%	7%
	8703.31.45	---- Prison vans	NMB			20%	7%
	8703.31.46	---- Motor-homes	NMB			20%	7%
	8703.31.47	---- Sedan	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans):					
	8703.31.51	----- Of four-wheel drive	NMB			20%	7%
	8703.31.59	----- Other	NMB			20%	7%
		---- Other:					
	8703.31.91	----- Three-wheeled vehicles	NMB			20%	7%
	8703.31.99	----- Other	NMB			20%	7%
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:					
		--- Completely Knocked Down:					
	8703.32.11	---- Ambulances	NMB			20%	7%
	8703.32.12	---- Hearses	NMB			20%	7%
	8703.32.13	---- Prison vans	NMB			20%	7%
	8703.32.14	---- Motor-homes	NMB			20%	7%
		---- Sedan:					
	8703.32.21	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.32.22	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.32.23	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.32.31	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.32.32	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.32.33	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.32.34	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.32.35	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.32.36	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		----- Other:					
	8703.32.41	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.32.42	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.32.43	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		----- Other:					
	8703.32.51	----- Ambulances	NMB			20%	7%
	8703.32.52	----- Hearses	NMB			20%	7%
	8703.32.53	----- Prison vans	NMB			20%	7%
	8703.32.54	----- Motor-homes	NMB			20%	7%
		----- Sedan:					
	8703.32.61	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.32.62	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.32.63	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		----- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.32.71	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.32.72	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.32.73	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		----- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.32.74	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.32.75	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.32.76	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		---- Other:					
	8703.32.81	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.32.82	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.32.83	----- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc:					
		--- Completely Knocked Down:					
	8703.33.11	---- Ambulances	NMB			20%	7%
	8703.33.12	---- Hearses	NMB			20%	7%
	8703.33.13	---- Prison vans	NMB			20%	7%
	8703.33.14	---- Motor-homes	NMB			20%	7%
		---- Sedan:					
	8703.33.21	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.33.22	----- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.33.31	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.33.32	----- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.33.33	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.33.34	----- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
	8703.33.40	---- Other	NMB			20%	7%
		--- Other:					
	8703.33.51	---- Ambulances	NMB			20%	7%
	8703.33.52	---- Hearses	NMB			20%	7%
	8703.33.53	---- Prison vans	NMB			20%	7%
	8703.33.54	---- Motor-homes	NMB			20%	7%
		---- Sedan:					
	8703.33.61	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.33.62	----- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.33.71	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.33.72	----- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
	8703.33.80	---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive	NMB			20%	7%
	8703.33.90	---- Other	NMB			20%	7%
	8703.40	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: -- Completely Knocked Down:					
	8703.40.11	--- Go-karts	NMB				7%
	8703.40.12	--- All-Terrain Vehicles (ATV)	NMB				7%
	8703.40.13	--- Ambulances	NMB			20%	7%
	8703.40.14	--- Hearses	NMB			20%	7%
	8703.40.15	--- Prison vans --- Motor-homes:	NMB			20%	7%
	8703.40.16	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.40.17	---- Of a cylinder capacity exceeding 2,000 cc --- Sedan:	NMB			20%	7%
	8703.40.18	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.40.19	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.40.21	---- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:	NMB			20%	7%
	8703.40.22	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.40.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.40.24	---- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:	NMB			20%	7%
	8703.40.25	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.40.26	---- Of a cylinder capacity exceeding 2,000 cc --- Other:	NMB			20%	7%
	8703.40.27	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.40.28	---- Of a cylinder capacity exceeding 2,000 cc -- Other:	NMB			20%	7%
	8703.40.31	--- Go-karts	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- All-Terrain Vehicles (ATV):					
	8703.40.32	---- Of a cylinder capacity not exceeding 1,000 cc	NMB				7%
	8703.40.33	---- Of a cylinder capacity exceeding 1,000 cc	NMB				7%
		--- Ambulances:					
	8703.40.34	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.40.35	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.40.36	---- Other	NMB			20%	7%
		--- Hearses:					
	8703.40.41	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.40.42	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.40.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.40.44	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.40.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.40.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.40.47	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Prison vans:					
	8703.40.51	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.40.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.40.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.40.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.40.55	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Motor-homes:					
	8703.40.56	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.40.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.40.58	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Sedan:					
	8703.40.61	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.40.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.40.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.40.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.40.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.40.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.40.67	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	NMB			20%	7%
	8703.40.68	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	NMB			20%	7%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.40.71	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.40.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.40.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.40.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.40.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.40.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.40.77	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.40.81	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.40.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.40.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.40.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.40.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.40.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.40.87	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Other:					
	8703.40.91	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.40.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.40.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.40.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.40.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.40.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.40.97	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	NMB			20%	7%
	8703.40.98	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	NMB			20%	7%
	8703.50	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power: -- Completely Knocked Down:					
	8703.50.11	--- Go-karts	NMB				7%
	8703.50.12	--- All-Terrain Vehicles (ATV)	NMB				7%
	8703.50.13	--- Ambulances	NMB			20%	7%
	8703.50.14	--- Hearses	NMB			20%	7%
	8703.50.15	--- Prison vans --- Motor-homes:	NMB			20%	7%
	8703.50.16	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.50.17	---- Of a cylinder capacity exceeding 2,000 cc --- Sedan:	NMB			20%	7%
	8703.50.18	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.50.19	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.50.21	---- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:	NMB			20%	7%
	8703.50.22	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.50.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.50.24	---- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:	NMB			20%	7%
	8703.50.25	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.50.26	---- Of a cylinder capacity exceeding 2,000 cc --- Other:	NMB			20%	7%
	8703.50.27	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.50.28	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		-- Other:					
	8703.50.31	--- Go-karts	NMB				7%
		--- All-Terrain Vehicles (ATV):					
	8703.50.32	---- Of a cylinder capacity not exceeding 1,000 cc	NMB				7%
	8703.50.33	---- Of a cylinder capacity exceeding 1,000 cc	NMB				7%
		--- Ambulances:					
	8703.50.34	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.50.35	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.50.36	---- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		--- Hearses:					
	8703.50.41	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.50.42	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.50.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.50.44	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.50.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.50.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.50.47	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Prison vans:					
	8703.50.51	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.50.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.50.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.50.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.50.55	---- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		--- Motor-homes:					
	8703.50.56	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.50.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.50.58	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Sedan:					
	8703.50.61	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.50.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.50.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.50.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.50.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.50.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.50.67	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:	NMB			20%	7%
	8703.50.71	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.50.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.50.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.50.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.50.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.50.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.50.77	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:	NMB			20%	7%
	8703.50.81	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.50.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.50.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.50.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.50.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.50.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.50.87	---- Of a cylinder capacity exceeding 3,000 cc --- Other:	NMB			20%	7%
	8703.50.91	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.50.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.50.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.50.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.50.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.50.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.50.97	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
	8703.60	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: -- Completely Knocked Down:					
	8703.60.11	--- Go-karts	NMB				7%
	8703.60.12	--- All-Terrain Vehicles (ATV)	NMB				7%
	8703.60.13	--- Ambulances	NMB			20%	7%
	8703.60.14	--- Hearses	NMB			20%	7%
	8703.60.15	--- Prison vans	NMB			20%	7%
		--- Motor-homes:					
	8703.60.16	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.60.17	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Sedan:					
	8703.60.18	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.60.19	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.60.21	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.60.22	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.60.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.60.24	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.60.25	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.60.26	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Other:					
	8703.60.27	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.60.28	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		-- Other:					
	8703.60.31	--- Go-karts	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- All-Terrain Vehicles (ATV):					
	8703.60.32	---- Of a cylinder capacity not exceeding 1,000 cc	NMB				7%
	8703.60.33	---- Of a cylinder capacity exceeding 1,000 cc	NMB				7%
		--- Ambulances:					
	8703.60.34	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.60.35	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.60.36	---- Other	NMB			20%	7%
		--- Hearses:					
	8703.60.41	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.60.42	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.60.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.60.44	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.60.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.60.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.60.47	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Prison vans:					
	8703.60.51	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.60.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.60.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.60.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.60.55	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Motor-homes:					
	8703.60.56	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.60.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.60.58	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Sedan:					
	8703.60.61	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.60.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.60.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.60.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.60.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.60.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.60.67	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	NMB			20%	7%
	8703.60.68	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	NMB			20%	7%
		--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:					
	8703.60.71	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.60.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.60.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.60.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.60.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.60.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.60.77	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:					
	8703.60.81	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.60.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.60.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.60.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.60.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.60.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.60.87	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Other:					
	8703.60.91	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.60.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.60.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.60.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.60.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.60.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.60.97	---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive	NMB			20%	7%
	8703.60.98	---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive	NMB			20%	7%
	8703.70	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power: -- Completely Knocked Down:					
	8703.70.11	--- Go-karts	NMB				7%
	8703.70.12	--- All-Terrain Vehicles (ATV)	NMB				7%
	8703.70.13	--- Ambulances	NMB			20%	7%
	8703.70.14	--- Hearses	NMB			20%	7%
	8703.70.15	--- Prison vans --- Motor-homes:	NMB			20%	7%
	8703.70.16	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.70.17	---- Of a cylinder capacity exceeding 2,000 cc --- Sedan:	NMB			20%	7%
	8703.70.18	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.70.19	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.70.21	---- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:	NMB			20%	7%
	8703.70.22	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.70.23	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.70.24	---- Of a cylinder capacity exceeding 2,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:	NMB			20%	7%
	8703.70.25	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.70.26	---- Of a cylinder capacity exceeding 2,000 cc --- Other:	NMB			20%	7%
	8703.70.27	---- Of a cylinder capacity not exceeding 2,000 cc	NMB			20%	7%
	8703.70.28	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Other:					
	8703.70.31	--- Go-karts	NMB				7%
		--- All-Terrain Vehicles (ATV):					
	8703.70.32	---- Of a cylinder capacity not exceeding 1,000 cc	NMB				7%
	8703.70.33	---- Of a cylinder capacity exceeding 1,000 cc	NMB				7%
		--- Ambulances:					
	8703.70.34	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.70.35	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.70.36	---- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		--- Hearses:					
	8703.70.41	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.70.42	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.70.43	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.70.44	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.70.45	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.70.46	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.70.47	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
		--- Prison vans:					
	8703.70.51	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.70.52	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.70.53	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.70.54	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.70.55	---- Of a cylinder capacity exceeding 2,500 cc	NMB			20%	7%
		--- Motor-homes:					
	8703.70.56	---- Of a cylinder capacity not exceeding 1,500 cc	NMB			20%	7%
	8703.70.57	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.70.58	---- Of a cylinder capacity exceeding 2,000 cc	NMB			20%	7%
		--- Sedan:					
	8703.70.61	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.70.62	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.70.63	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.70.64	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.70.65	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.70.66	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.70.67	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:	NMB			20%	7%
	8703.70.71	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.70.72	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.70.73	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.70.74	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.70.75	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.70.76	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.70.77	---- Of a cylinder capacity exceeding 3,000 cc --- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:	NMB			20%	7%
	8703.70.81	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.70.82	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.70.83	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%
	8703.70.84	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.70.85	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.70.86	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.70.87	---- Of a cylinder capacity exceeding 3,000 cc --- Other:	NMB			20%	7%
	8703.70.91	---- Of a cylinder capacity not exceeding 1,000 cc	NMB			20%	7%
	8703.70.92	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	NMB			20%	7%
	8703.70.93	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.70.94	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	NMB			20%	7%
	8703.70.95	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	NMB			20%	7%
	8703.70.96	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	NMB			20%	7%
	8703.70.97	---- Of a cylinder capacity exceeding 3,000 cc	NMB			20%	7%
	8703.80	- Other vehicles, with only electric motor for propulsion: -- Completely Knocked Down:					
	8703.80.11	--- Go-karts	NMB				7%
	8703.80.12	--- All-Terrain Vehicles (ATV)	NMB				7%
	8703.80.13	--- Ambulances	NMB			20%	7%
	8703.80.14	--- Hearses	NMB			20%	7%
	8703.80.15	--- Prison vans	NMB			20%	7%
	8703.80.16	--- Motor-homes	NMB			20%	7%
	8703.80.17	--- Sedan	NMB			20%	7%
	8703.80.18	--- Other motor cars (including station wagons and sports cars, but not including vans)	NMB			20%	7%
	8703.80.19	--- Other -- Other:	NMB			20%	7%
	8703.80.91	--- Go-karts	NMB				7%
	8703.80.92	--- All-Terrain Vehicles (ATV)	NMB				7%
	8703.80.93	--- Ambulances	NMB			20%	7%
	8703.80.94	--- Hearses	NMB			20%	7%
	8703.80.95	--- Prison vans	NMB			20%	7%
	8703.80.96	--- Motor-homes	NMB			20%	7%
	8703.80.97	--- Sedan	NMB			20%	7%
	8703.80.98	--- Other motor cars (including station wagons and sports cars, but not including vans)	NMB			20%	7%
	8703.80.99	--- Other	NMB			20%	7%
	8703.90	- Other: -- Completely Knocked Down:					
	8703.90.11	--- Go-karts	NMB				7%
	8703.90.12	--- All-Terrain Vehicles (ATV)	NMB				7%
	8703.90.13	--- Ambulances	NMB			20%	7%
	8703.90.14	--- Hearses	NMB			20%	7%
	8703.90.15	--- Prison vans	NMB			20%	7%
	8703.90.16	--- Motor-homes	NMB			20%	7%
	8703.90.17	--- Sedan	NMB			20%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8703.90.18	--- Other motor cars (including station wagons and sports cars, but not including vans)	NMB			20%	7%
	8703.90.19	--- Other	NMB			20%	7%
		-- Other:					
	8703.90.91	--- Go-karts	NMB				7%
	8703.90.92	--- All-Terrain Vehicles (ATV)	NMB				7%
	8703.90.93	--- Ambulances	NMB			20%	7%
	8703.90.94	--- Hearses	NMB			20%	7%
	8703.90.95	--- Prison vans	NMB			20%	7%
	8703.90.96	--- Motor-homes	NMB			20%	7%
	8703.90.97	--- Sedan	NMB			20%	7%
	8703.90.98	--- Other motor cars (including station wagons and sports cars, but not including vans)	NMB			20%	7%
	8703.90.99	--- Other	NMB			20%	7%
87.04		Motor vehicles for the transport of goods.					
	8704.10	- Dumpers designed for off-highway use:					
		-- Completely Knocked Down:					
	8704.10.13	--- g.v.w. not exceeding 5 t	NMB				7%
	8704.10.14	--- g.v.w. exceeding 5 t but not exceeding 10 t	NMB				7%
	8704.10.15	--- g.v.w. exceeding 10 t but not exceeding 20 t	NMB				7%
	8704.10.16	--- g.v.w. exceeding 20 t but not exceeding 24 t	NMB				7%
	8704.10.17	--- g.v.w. exceeding 24 t but not exceeding 45 t	NMB				7%
	8704.10.18	--- g.v.w. exceeding 45 t	NMB				7%
		-- Other:					
	8704.10.31	--- g.v.w. not exceeding 5 t	NMB				7%
	8704.10.32	--- g.v.w. exceeding 5 t but not exceeding 10 t	NMB				7%
	8704.10.33	--- g.v.w. exceeding 10 t but not exceeding 20 t	NMB				7%
	8704.10.34	--- g.v.w. exceeding 20 t but not exceeding 24 t	NMB				7%
	8704.10.35	--- g.v.w. exceeding 24 t but not exceeding 38 t	NMB				7%
	8704.10.36	--- g.v.w. exceeding 38 t but not exceeding 45 t	NMB				7%
	8704.10.37	--- g.v.w. exceeding 45 t	NMB				7%
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):					
	8704.21	-- g.v.w. not exceeding 5 tonnes:					
		--- Completely Knocked Down:					
	8704.21.11	---- Refrigerated lorries (trucks)	NMB				7%
	8704.21.12	---- Pick-up trucks	NMB				7%
	8704.21.13	---- Three-wheeled vehicles	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8704.21.19	---- Other	NMB				7%
		--- Other:					
	8704.21.21	---- Refrigerated lorries (trucks)	NMB				7%
	8704.21.22	---- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.21.23	---- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.21.24	---- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.21.25	---- Hooklift lorries (trucks)	NMB				7%
	8704.21.26	---- Pick-up trucks	NMB				7%
	8704.21.27	---- Three-wheeled vehicles	NMB				7%
	8704.21.29	---- Other	NMB				7%
	8704.22	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:					
		--- g.v.w. not exceeding 6 t:					
		---- Completely Knocked Down:					
	8704.22.11	----- Refrigerated lorries (trucks)	NMB				7%
	8704.22.19	----- Other	NMB				7%
		---- Other:					
	8704.22.21	----- Refrigerated lorries (trucks)	NMB				7%
	8704.22.22	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.22.23	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.22.24	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.22.25	----- Hooklift lorries (trucks)	NMB				7%
	8704.22.29	----- Other	NMB				7%
		--- g.v.w. exceeding 6 t but not exceeding 20 t:					
		---- Completely Knocked Down:					
	8704.22.31	----- Refrigerated lorries (trucks)	NMB				7%
	8704.22.39	----- Other	NMB				7%
		---- Other:					
	8704.22.41	----- Refrigerated lorries (trucks)	NMB				7%
	8704.22.42	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.22.43	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.22.45	----- Hooklift lorries (trucks)	NMB				7%
	8704.22.46	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8704.22.47	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	NMB				7%
		----- Other:					
	8704.22.51	----- g.v.w. exceeding 6 t but not exceeding 10 t	NMB				7%
	8704.22.59	----- Other	NMB				7%
	8704.23	-- g.v.w. exceeding 20 tonnes:					
		--- g.v.w. not exceeding 24 t:					
		---- Completely Knocked Down:					
	8704.23.11	----- Refrigerated lorries (trucks)	NMB				7%
	8704.23.19	----- Other	NMB				7%
		---- Other:					
	8704.23.21	----- Refrigerated lorries (trucks)	NMB				7%
	8704.23.22	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.23.23	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.23.24	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.23.25	----- Hooklift lorries (trucks)	NMB				7%
	8704.23.29	----- Other	NMB				7%
		--- g.v.w. exceeding 24 t but not exceeding 45 t:					
		---- Completely Knocked Down:					
	8704.23.51	----- Refrigerated lorries (trucks)	NMB				7%
	8704.23.59	----- Other	NMB				7%
		---- Other:					
	8704.23.61	----- Refrigerated lorries (trucks)	NMB				7%
	8704.23.62	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.23.63	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.23.64	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.23.65	----- Hooklift lorries (trucks)	NMB				7%
	8704.23.66	----- Dumpers	NMB				7%
	8704.23.69	----- Other	NMB				7%
		--- g.v.w. exceeding 45 t:					
		---- Completely Knocked Down:					
	8704.23.71	----- Refrigerated lorries (trucks)	NMB				7%
	8704.23.79	----- Other	NMB				7%
		---- Other:					
	8704.23.81	----- Refrigerated lorries (trucks)	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8704.23.82	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.23.84	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.23.85	----- Hooklift lorries (trucks)	NMB				7%
	8704.23.86	----- Dumpers	NMB				7%
	8704.23.89	----- Other	NMB				7%
		- Other, with only spark-ignition internal combustion piston engine:					
	8704.31	-- g.v.w. not exceeding 5 tonnes:					
		--- Completely Knocked Down:					
	8704.31.11	---- Refrigerated lorries (trucks)	NMB				7%
	8704.31.12	---- Pick-up trucks	NMB				7%
	8704.31.13	---- Three-wheeled vehicles	NMB				7%
	8704.31.19	---- Other	NMB				7%
		--- Other:					
	8704.31.21	---- Refrigerated lorries (trucks)	NMB				7%
	8704.31.22	---- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.31.23	---- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.31.24	---- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.31.25	---- Hooklift lorries (trucks)	NMB				7%
	8704.31.26	---- Pick-up trucks	NMB				7%
	8704.31.27	---- Three-wheeled vehicles	NMB				7%
	8704.31.29	---- Other	NMB				7%
	8704.32	-- g.v.w. exceeding 5 tonnes:					
		--- g.v.w. not exceeding 6 t:					
		---- Completely Knocked Down:					
	8704.32.11	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.19	----- Other	NMB				7%
		---- Other:					
	8704.32.21	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.22	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.32.23	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.32.24	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.32.25	----- Hooklift lorries (trucks)	NMB				7%
	8704.32.29	----- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- g.v.w. exceeding 6 t but not exceeding 20 t:					
		---- Completely Knocked Down:					
	8704.32.31	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.39	----- Other	NMB				7%
		---- Other:					
	8704.32.41	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.42	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.32.43	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.32.44	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.32.45	----- Hooklift lorries (trucks)	NMB				7%
	8704.32.48	----- Other, of a g.v.w. exceeding 6 t but not exceeding 10 t	NMB				7%
	8704.32.49	----- Other	NMB				7%
		--- g.v.w. exceeding 20 t but not exceeding 24 t:					
		---- Completely Knocked Down:					
	8704.32.51	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.59	----- Other	NMB				7%
		---- Other:					
	8704.32.61	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.62	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.32.63	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.32.64	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.32.65	----- Hooklift lorries (trucks)	NMB				7%
	8704.32.69	----- Other	NMB				7%
		--- g.v.w. exceeding 24 t but not exceeding 45 t:					
		---- Completely Knocked Down:					
	8704.32.72	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.79	----- Other	NMB				7%
		---- Other:					
	8704.32.81	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.82	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.32.83	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.32.84	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.32.85	----- Hooklift lorries (trucks)	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8704.32.86	----- Dumpers	NMB				7%
	8704.32.89	----- Other	NMB				7%
		--- g.v.w. exceeding 45 t:					
		---- Completely Knocked Down:					
	8704.32.91	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.92	----- Other	NMB				7%
		---- Other:					
	8704.32.93	----- Refrigerated lorries (trucks)	NMB				7%
	8704.32.94	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.32.95	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.32.96	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.32.97	----- Hooklift lorries (trucks)	NMB				7%
	8704.32.98	----- Dumpers	NMB				7%
	8704.32.99	----- Other	NMB				7%
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:					
	8704.41	-- g.v.w. not exceeding 5 tonnes:					
		---- Completely Knocked Down:					
	8704.41.11	----- Refrigerated lorries (trucks)	NMB				7%
	8704.41.19	----- Other	NMB				7%
		--- Other:					
	8704.41.21	----- Refrigerated lorries (trucks)	NMB				7%
	8704.41.22	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.41.23	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.41.24	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.41.25	----- Hooklift lorries (trucks)	NMB				7%
	8704.41.26	----- Pick-up trucks	NMB				7%
	8704.41.27	----- Three-wheeled vehicles	NMB				7%
	8704.41.29	----- Other	NMB				7%
	8704.42	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:					
		--- g.v.w. not exceeding 6 t:					
		---- Completely Knocked Down:					
	8704.42.11	----- Refrigerated lorries (trucks)	NMB				7%
	8704.42.19	----- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		---- Other:					
	8704.42.21	----- Refrigerated lorries (trucks)	NMB				7%
	8704.42.22	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.42.23	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.42.24	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.42.25	----- Hooklift lorries (trucks)	NMB				7%
	8704.42.29	----- Other	NMB				7%
		--- g.v.w. exceeding 6 t but not exceeding 20 t:					
		---- Completely Knocked Down:					
	8704.42.31	----- Refrigerated lorries (trucks)	NMB				7%
	8704.42.39	----- Other	NMB				7%
		---- Other:					
	8704.42.41	----- Refrigerated lorries (trucks)	NMB				7%
	8704.42.42	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.42.43	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.42.45	----- Hooklift lorries (trucks)	NMB				7%
	8704.42.46	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	NMB				7%
	8704.42.47	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	NMB				7%
		----- Other:					
	8704.42.51	----- g.v.w. exceeding 6 t but not exceeding 10 t	NMB				7%
	8704.42.59	----- Other	NMB				7%
	8704.43	-- g.v.w. exceeding 20 tonnes:					
		--- g.v.w. not exceeding 24 t:					
		---- Completely Knocked Down:					
	8704.43.11	----- Refrigerated lorries (trucks)	NMB				7%
	8704.43.19	----- Other	NMB				7%
		---- Other:					
	8704.43.21	----- Refrigerated lorries (trucks)	NMB				7%
	8704.43.22	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.43.23	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8704.43.24	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.43.25	----- Hooklift lorries (trucks)	NMB				7%
	8704.43.29	----- Other	NMB				7%
		--- g.v.w. exceeding 24 t but not exceeding 45 t:					
		---- Completely Knocked Down:					
	8704.43.51	----- Refrigerated lorries (trucks)	NMB				7%
	8704.43.59	----- Other	NMB				7%
		---- Other:					
	8704.43.61	----- Refrigerated lorries (trucks)	NMB				7%
	8704.43.62	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.43.63	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.43.64	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.43.65	----- Hooklift lorries (trucks)	NMB				7%
	8704.43.69	----- Other	NMB				7%
		--- g.v.w. exceeding 45 t:					
		---- Completely Knocked Down:					
	8704.43.71	----- Refrigerated lorries (trucks)	NMB				7%
	8704.43.79	----- Other	NMB				7%
		---- Other:					
	8704.43.81	----- Refrigerated lorries (trucks)	NMB				7%
	8704.43.86	----- Dumpers	NMB				7%
	8704.43.89	----- Other	NMB				7%
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:					
	8704.51	-- g.v.w. not exceeding 5 tonnes:					
		--- Completely Knocked Down:					
	8704.51.11	----- Refrigerated lorries (trucks)	NMB				7%
	8704.51.19	----- Other	NMB				7%
		--- Other:					
	8704.51.21	----- Refrigerated lorries (trucks)	NMB				7%
	8704.51.22	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.51.23	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.51.24	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.51.25	----- Hooklift lorries (trucks)	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8704.51.26	---- Pick-up trucks	NMB				7%
	8704.51.27	---- Three-wheeled vehicles	NMB				7%
	8704.51.29	---- Other	NMB				7%
	8704.52	-- g.v.w. exceeding 5 tonnes:					
		--- g.v.w. not exceeding 6 t:					
		---- Completely Knocked Down:					
	8704.52.11	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.19	----- Other	NMB				7%
		---- Other:					
	8704.52.21	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.22	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.52.23	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.52.24	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.52.25	----- Hooklift lorries (trucks)	NMB				7%
	8704.52.29	----- Other	NMB				7%
		--- g.v.w. exceeding 6 t but not exceeding 20 t:					
		---- Completely Knocked Down:					
	8704.52.31	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.39	----- Other	NMB				7%
		---- Other:					
	8704.52.41	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.42	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.52.43	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.52.44	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.52.45	----- Hooklift lorries (trucks)	NMB				7%
	8704.52.48	----- Other, g.v.w. exceeding 6 t but not exceeding 10 t	NMB				7%
	8704.52.49	----- Other	NMB				7%
		--- g.v.w. exceeding 20 t but not exceeding 24 t:					
		---- Completely Knocked Down:					
	8704.52.51	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.59	----- Other	NMB				7%
		---- Other:					
	8704.52.61	----- Refrigerated lorries (trucks)	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8704.52.62	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.52.63	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.52.64	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.52.65	----- Hooklift lorries (trucks)	NMB				7%
	8704.52.69	----- Other	NMB				7%
		- - g.v.w. exceeding 24 t but not exceeding 45 t:					
		---- Completely Knocked Down:					
	8704.52.72	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.79	----- Other	NMB				7%
		---- Other:					
	8704.52.81	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.82	----- Refuse/garbage collection vehicles having a refuse compressing device	NMB				7%
	8704.52.83	----- Tanker vehicles; bulk-cement lorries (trucks)	NMB				7%
	8704.52.84	----- Armoured cargo vehicles for transporting valuables	NMB				7%
	8704.52.85	----- Hooklift lorries (trucks)	NMB				7%
	8704.52.86	----- Dumpers	NMB				7%
	8704.52.89	----- Other	NMB				7%
		- - g.v.w. exceeding 45 t:					
		---- Completely Knocked Down:					
	8704.52.91	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.92	----- Other	NMB				7%
		---- Other:					
	8704.52.93	----- Refrigerated lorries (trucks)	NMB				7%
	8704.52.94	----- Dumpers	NMB				7%
	8704.52.99	----- Other	NMB				7%
	8704.60	- Other, with only electric motor for propulsion:					
		-- Completely Knocked Down:					
	8704.60.11	--- Pick-up trucks	NMB				7%
	8704.60.12	--- Three-wheeled vehicles	NMB				7%
	8704.60.19	--- Other	NMB				7%
		-- Other, g.v.w. not exceeding 5 t:					
	8704.60.21	--- Pick-up trucks	NMB				7%
	8704.60.22	--- Three-wheeled vehicles	NMB				7%
	8704.60.29	--- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Other:					
	8704.60.91	--- g.v.w. exceeding 5 t but not exceeding 10 t	NMB				7%
	8704.60.92	--- g.v.w. exceeding 10 t but not exceeding 20 t	NMB				7%
	8704.60.93	--- g.v.w. exceeding 20 t but not exceeding 45 t	NMB				7%
	8704.60.94	--- g.v.w. exceeding 45 t	NMB				7%
	8704.90	- Other:					
	8704.90.10	-- Completely Knocked Down	NMB				7%
		-- Other:					
	8704.90.91	--- g.v.w. not exceeding 5 t	NMB				7%
	8704.90.92	--- g.v.w. exceeding 5 t but not exceeding 10 t	NMB				7%
	8704.90.93	--- g.v.w. exceeding 10 t but not exceeding 20 t	NMB				7%
	8704.90.94	--- g.v.w. exceeding 20 t but not exceeding 45 t	NMB				7%
	8704.90.95	--- g.v.w. exceeding 45 t	NMB				7%
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).					
	8705.10.00	- Crane lorries	NMB				7%
	8705.20.00	- Mobile drilling derricks	NMB				7%
	8705.30.00	- Fire fighting vehicles	NMB				7%
	8705.40.00	- Concrete-mixer lorries	NMB				7%
	8705.90	- Other:					
	8705.90.50	-- Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	NMB				7%
	8705.90.60	-- Mobile explosive production vehicles	NMB				7%
	8705.90.90	-- Other	NMB				7%
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.					
		- For vehicles of heading 87.01:					
	8706.00.11	-- For agricultural tractors of heading 87.01	NMB				7%
	8706.00.19	-- Other	NMB				7%
		- For vehicles of heading 87.02:					
	8706.00.21	-- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
	8706.00.22	-- Other, for vehicles with g.v.w. not exceeding 24 t	NMB				7%
	8706.00.23	-- Other, for vehicles with g.v.w. exceeding 24 t	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- For vehicles of heading 87.03:					
	8706.00.31	-- For go-karts and golf cars (including golf buggies) and similar vehicles	NMB				7%
	8706.00.32	-- For ambulances	NMB			20%	7%
	8706.00.33	-- For motor cars (including station wagons and sports cars, but not including vans)	NMB			20%	7%
	8706.00.34	-- For vehicles specially designed for travelling on snow	NMB				7%
	8706.00.39	-- Other	NMB			20%	7%
		- For vehicles of heading 87.04:					
	8706.00.41	-- For vehicles with g.v.w. not exceeding 24 t	NMB				7%
	8706.00.42	-- For vehicles with g.v.w. exceeding 24 t	NMB				7%
	8706.00.50	- For vehicles of heading 87.05	NMB				7%
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.					
	8707.10	- For vehicles of heading 87.03:					
	8707.10.10	-- For go-karts and golf cars (including golf buggies) and similar vehicles	NMB				7%
	8707.10.20	-- For ambulances	NMB			20%	7%
	8707.10.30	-- For vehicles specially designed for travelling on snow	NMB				7%
	8707.10.90	-- Other	NMB			20%	7%
	8707.90	- Other:					
		-- For vehicles of heading 87.01:					
	8707.90.11	--- Driver's cabin for vehicles of subheading 8701.21, 8701.22, 8701.23, 8701.24 or 8701.29	NMB				7%
	8707.90.19	--- Other	NMB				7%
		-- For vehicles of heading 87.02:					
	8707.90.21	--- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	NMB			20%	7%
	8707.90.29	--- Other	NMB				7%
	8707.90.30	-- For vehicles of heading 87.05	NMB				7%
	8707.90.40	-- Driver's cabin for dumpers designed for off-highway use	NMB				7%
	8707.90.90	-- Other	NMB				7%
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.					
	8708.10	- Bumpers and parts thereof:					
	8708.10.10	-- For vehicles of heading 87.01	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8708.10.90	-- Other	KGM				7%
		- Other parts and accessories of bodies (including cabs):					
	8708.21.00	-- Safety seat belts	KGM				7%
	8708.22	-- Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter:					
	8708.22.10	--- For vehicles of heading 87.01	KGM				7%
	8708.22.20	--- For vehicles of heading 87.03	KGM				7%
	8708.22.30	--- For vehicles of heading 87.02, 87.04 or 87.05	KGM				7%
	8708.29	-- Other:					
		--- Components of door trim assemblies:					
	8708.29.11	---- For vehicles of heading 87.01	KGM				7%
	8708.29.15	---- Door armrests for vehicles of heading 87.03	KGM				7%
	8708.29.16	---- Other, for vehicles of heading 87.03	KGM				7%
	8708.29.17	---- For vehicles of subheading 8704.10	KGM				7%
	8708.29.18	---- For vehicles of heading 87.02 or other vehicles of heading 87.04	KGM				7%
	8708.29.19	---- Other	KGM				7%
	8708.29.20	--- Parts of safety seat belts	KGM				7%
		--- Other:					
	8708.29.92	---- For vehicles of heading 87.01	KGM				7%
		---- For vehicles of heading 87.03:					
	8708.29.93	----- Interior trim fittings; mudguards	KGM				7%
	8708.29.94	----- Hood rods	KGM				7%
	8708.29.95	----- Other	KGM				7%
		---- For vehicles of heading 87.02 or 87.04:					
	8708.29.96	----- Interior trim fittings; mudguards	KGM				7%
	8708.29.97	----- Hood rods	KGM				7%
	8708.29.98	----- Other	KGM				7%
	8708.29.99	---- Other	KGM				7%
	8708.30	- Brakes and servo-brakes; parts thereof:					
	8708.30.10	-- For vehicles of heading 87.01	KGM				7%
		-- For vehicles of heading 87.03:					
	8708.30.21	--- Brake drums, brake discs or brake pipes	KGM				7%
	8708.30.29	--- Other	KGM				7%
	8708.30.30	-- Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	KGM				7%
	8708.30.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8708.40	- Gear boxes and parts thereof:					
		- - Gear boxes, unassembled:					
	8708.40.11	--- For vehicles of heading 87.03	KGM				7%
	8708.40.13	--- For vehicles of heading 87.04 or 87.05	KGM				7%
	8708.40.14	--- For vehicles of heading 87.01	KGM				7%
	8708.40.19	--- Other	KGM				7%
		- - Gear boxes, assembled:					
	8708.40.25	--- For vehicles of heading 87.01	KGM				7%
	8708.40.26	--- For vehicles of heading 87.03	KGM				7%
	8708.40.27	--- For vehicles of heading 87.04 or 87.05	KGM				7%
	8708.40.29	--- Other	KGM				7%
		- - Parts:					
	8708.40.91	--- For vehicles of heading 87.01	KGM				7%
	8708.40.92	--- For vehicles of heading 87.03	KGM				7%
	8708.40.99	--- Other	KGM				7%
	8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:					
		- - Unassembled:					
	8708.50.11	--- For vehicles of heading 87.03	KGM				7%
	8708.50.13	--- For vehicles of heading 87.04 or 87.05	KGM				7%
	8708.50.15	--- For vehicles of heading 87.01	KGM				7%
	8708.50.19	--- Other	KGM				7%
		- - Assembled:					
	8708.50.25	--- For vehicles of heading 87.01	KGM				7%
	8708.50.26	--- For vehicles of heading 87.03	KGM				7%
	8708.50.27	--- For vehicles of heading 87.04 or 87.05	KGM				7%
	8708.50.29	--- Other	KGM				7%
		- - Parts:					
		--- For vehicles of heading 87.01:					
	8708.50.91	---- Crown wheels and pinions	KGM				7%
	8708.50.92	---- Other	KGM				7%
		--- For vehicles of heading 87.03:					
	8708.50.94	---- Crown wheels and pinions	KGM				7%
	8708.50.95	---- Other	KGM				7%
		--- Other:					
	8708.50.96	---- Crown wheels and pinions	KGM				7%
	8708.50.99	---- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8708.70	- Road wheels and parts and accessories thereof:					
		- - Hub-caps:					
	8708.70.15	--- For vehicles of heading 87.01	KGM				7%
	8708.70.16	--- For vehicles of heading 87.03	KGM				7%
		--- For vehicles of heading 87.02 or 87.04:					
	8708.70.17	---- For vehicles of subheading 8704.10	KGM				7%
	8708.70.18	---- Other	KGM				7%
	8708.70.19	--- Other	KGM				7%
		- - Wheels fitted with tyres:					
	8708.70.21	--- For vehicles of heading 87.01	KGM				7%
	8708.70.22	--- For vehicles of heading 87.03	KGM				7%
	8708.70.23	--- For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	KGM				7%
	8708.70.29	--- Other	KGM				7%
		- - Wheels not fitted with tyres:					
	8708.70.31	--- For vehicles of heading 87.01	KGM				7%
	8708.70.32	--- For vehicles of heading 87.03	KGM				7%
	8708.70.33	--- For dumpers designed for off-highway use with g.v.w. exceeding 45 t	KGM				7%
	8708.70.34	--- For vehicles of heading 87.02 or other vehicles of heading 87.04	KGM				7%
	8708.70.39	--- Other	KGM				7%
		- - Other:					
	8708.70.95	--- For vehicles of heading 87.01	KGM				7%
	8708.70.96	--- For vehicles of heading 87.02 or 87.04	KGM				7%
	8708.70.97	--- For vehicles of heading 87.03	KGM				7%
	8708.70.99	--- Other	KGM				7%
	8708.80	- Suspension systems and parts thereof (including shock-absorbers):					
		- - Suspension systems:					
	8708.80.15	--- For vehicles of heading 87.01	KGM				7%
	8708.80.16	--- For vehicles of heading 87.03	KGM				7%
	8708.80.17	--- For vehicles of subheading 8704.10 or heading 87.05	KGM				7%
	8708.80.19	--- Other	KGM				7%
		- - Parts:					
	8708.80.91	--- For vehicles of heading 87.01	KGM				7%
	8708.80.92	--- For vehicles of heading 87.03	KGM				7%
	8708.80.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other parts and accessories:					
	8708.91	-- Radiators and parts thereof:					
		--- Radiators:					
	8708.91.15	---- For vehicles of heading 87.01	KGM				7%
	8708.91.16	---- For vehicles of heading 87.03	KGM				7%
		---- For vehicles of heading 87.02 or 87.04:					
	8708.91.17	----- For vehicles of subheading 8704.10	KGM				7%
	8708.91.18	----- Other	KGM				7%
	8708.91.19	---- Other	KGM				7%
		--- Parts:					
	8708.91.91	---- For vehicles of heading 87.01	KGM				7%
	8708.91.93	---- Drain plugs, for vehicles of heading 87.03	KGM				7%
	8708.91.94	---- Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	KGM				7%
	8708.91.95	---- Other, for vehicles of heading 87.03	KGM				7%
	8708.91.99	---- Other	KGM				7%
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof:					
	8708.92.10	--- For vehicles of heading 87.01	KGM				7%
	8708.92.20	--- For vehicles of heading 87.03	KGM				7%
		--- For vehicles of subheading 8704.10:					
	8708.92.51	---- Silencers (mufflers) and exhaust pipes	KGM				7%
	8708.92.52	---- Parts	KGM				7%
		--- For vehicles of heading 87.02 or other vehicles of heading 87.04:					
	8708.92.61	---- Silencers (mufflers) and exhaust pipes	KGM				7%
	8708.92.62	---- Parts	KGM				7%
	8708.92.90	--- Other	KGM				7%
	8708.93	-- Clutches and parts thereof:					
	8708.93.50	--- For vehicles of heading 87.01	KGM				7%
	8708.93.60	--- For vehicles of heading 87.03	KGM				7%
	8708.93.70	--- For vehicles of heading 87.04 or 87.05	KGM				7%
	8708.93.90	--- Other	KGM				7%
	8708.94	-- Steering wheels, steering columns and steering boxes; parts thereof:					
		--- Steering wheels with airbag assemblies:					
	8708.94.11	---- For vehicles of heading 87.01	KGM				7%
	8708.94.19	---- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	8708.94.94	---- For vehicles of heading 87.01	KGM				7%
	8708.94.95	---- For vehicles of heading 87.03	KGM				7%
	8708.94.99	---- Other	KGM				7%
	8708.95	-- Safety airbags with inflater system; parts thereof:					
	8708.95.10	--- Safety airbags with inflater system	KGM				7%
	8708.95.90	--- Parts	KGM				7%
	8708.99	-- Other:					
		--- For vehicles of heading 87.01:					
	8708.99.11	---- Unassembled fuel tanks; engine brackets	KGM				7%
	8708.99.19	---- Other	KGM				7%
		--- For vehicles of heading 87.02, 87.03 or 87.04:					
		---- Fuel tanks and parts thereof:					
	8708.99.21	----- Fuel tanks	KGM				7%
	8708.99.24	----- Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands	KGM				7%
	8708.99.25	----- Other parts	KGM				7%
	8708.99.30	---- Accelerator, brake or clutch pedals	KGM				7%
	8708.99.40	---- Battery carriers or trays and brackets therefor	KGM				7%
	8708.99.50	---- Radiator shrouds	KGM				7%
		---- Chassis frames or parts thereof:					
	8708.99.61	----- For vehicles of heading 87.02	KGM				7%
	8708.99.62	----- For vehicles of heading 87.03	KGM				7%
	8708.99.63	----- For vehicles of heading 87.04	KGM				7%
	8708.99.70	---- Engine brackets	KGM				7%
	8708.99.80	---- Other	KGM				7%
		--- Other:					
	8708.99.91	---- Unassembled fuel tanks; engine brackets	KGM				7%
	8708.99.99	---- Other	KGM				7%
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.					
		- Vehicles:					
	8709.11.00	-- Electrical	NMB				7%
	8709.19.00	-- Other	NMB				7%
	8709.90.00	- Parts	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	KGM				7%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.					
	8711.10	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc: - - Completely Knocked Down:					
	8711.10.12	--- Mopeds or motorised bicycles	NMB			12%	7%
	8711.10.14	--- Powered kick scooters; pocket motorcycles	NMB				7%
	8711.10.15	--- Other motorcycles and motor scooters	NMB			12%	7%
	8711.10.19	--- Other - - Other:	NMB			12%	7%
	8711.10.92	--- Mopeds or motorised bicycles	NMB			12%	7%
	8711.10.94	--- Powered kick scooters; pocket motorcycles	NMB				7%
	8711.10.95	--- Other motorcycles and motor scooters	NMB			12%	7%
	8711.10.99	--- Other	NMB			12%	7%
	8711.20	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc: - - Completely Knocked Down:					
	8711.20.11	--- Motocross motorcycles	NMB			12%	7%
	8711.20.12	--- Mopeds or motorised bicycles	NMB			12%	7%
	8711.20.13	--- Pocket motorcycles --- Other motorcycles (with or without side-cars), including motor scooters:	NMB				7%
	8711.20.14	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	NMB			12%	7%
	8711.20.15	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	NMB			12%	7%
	8711.20.16	---- Other	NMB			12%	7%
	8711.20.19	--- Other - - Other:	NMB			12%	7%
	8711.20.91	--- Motocross motorcycles	NMB			12%	7%
	8711.20.92	--- Mopeds or motorised bicycles	NMB			12%	7%
	8711.20.93	--- Pocket motorcycles --- Other motorcycles (with or without side-cars), including motor scooters:	NMB				7%
	8711.20.94	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	NMB			12%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8711.20.95	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	NMB			12%	7%
	8711.20.96	---- Other	NMB			12%	7%
	8711.20.99	--- Other	NMB			12%	7%
	8711.30	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc: -- Motocross motorcycles:					
	8711.30.11	--- Completely Knocked Down	NMB			12%	7%
	8711.30.19	--- Other	NMB			12%	7%
	8711.30.30	-- Other, Completely Knocked Down	NMB			12%	7%
	8711.30.90	-- Other	NMB			12%	7%
	8711.40	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc: -- Motocross motorcycles:					
	8711.40.11	--- Completely Knocked Down	NMB			12%	7%
	8711.40.19	--- Other	NMB			12%	7%
	8711.40.20	-- Other, Completely Knocked Down	NMB			12%	7%
	8711.40.90	-- Other	NMB			12%	7%
	8711.50	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc:					
	8711.50.20	-- Completely Knocked Down	NMB			12%	7%
	8711.50.90	-- Other	NMB			12%	7%
	8711.60	- With electric motor for propulsion: -- Completely Knocked Down:					
	8711.60.11	--- Bicycles	NMB				7%
	8711.60.12	--- Kick scooters; self-balancing cycle; pocket motorcycles	NMB				7%
	8711.60.13	--- Other motorcycles	NMB			12%	7%
	8711.60.19	--- Other	NMB			12%	7%
		-- Other:					
	8711.60.92	--- Kick scooters; self-balancing cycle; pocket motorcycles	NMB				7%
	8711.60.93	--- Other motorcycles	NMB			12%	7%
	8711.60.94	--- Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h	NMB				7%
	8711.60.95	--- Other bicycles	NMB				7%
	8711.60.99	--- Other	NMB			12%	7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8711.90	- Other:					
	8711.90.40	-- Side-cars	NMB			12%	7%
	8711.90.60	-- Other, Completely Knocked Down	NMB			12%	7%
	8711.90.90	-- Other	NMB			12%	7%
87.12		Bicycles and other cycles (including delivery tricycles), not motorised.					
	8712.00.10	- Racing bicycles	NMB				7%
	8712.00.20	- Bicycles designed to be ridden by children	NMB				7%
	8712.00.30	- Other bicycles	NMB				7%
	8712.00.90	- Other	NMB				7%
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.					
	8713.10.00	- Not mechanically propelled	NMB				7%
	8713.90.00	- Other	NMB				7%
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.					
	8714.10	- Of motorcycles (including mopeds):					
	8714.10.10	-- Saddles	KGM				7%
	8714.10.20	-- Spokes and nipples	KGM				7%
	8714.10.30	-- Frame and forks including telescopic fork, rear suspension and parts thereof	KGM				7%
	8714.10.40	-- Gearing, gearbox, clutch and other transmission equipment and parts thereof	KGM				7%
	8714.10.50	-- Wheel rims	KGM				7%
	8714.10.60	-- Brakes and parts thereof	KGM				7%
	8714.10.70	-- Silencers (mufflers) and parts thereof	KGM				7%
	8714.10.90	-- Other	KGM				7%
	8714.20	- Of carriages for disabled persons:					
		-- Castors wheels:					
	8714.20.11	--- Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	KGM				7%
	8714.20.12	--- Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	KGM				7%
	8714.20.19	--- Other	KGM				7%
	8714.20.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other:					
	8714.91	-- Frames and forks, and parts thereof:					
	8714.91.10	--- For bicycles of subheading 8712.00.20	KGM				7%
		--- Other:					
	8714.91.91	---- Parts for forks	KGM				7%
	8714.91.99	---- Other	KGM				7%
	8714.92	-- Wheel rims and spokes:					
	8714.92.10	--- For bicycles of subheading 8712.00.20	KGM				7%
	8714.92.90	--- Other	KGM				7%
	8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:					
	8714.93.10	--- For bicycles of subheading 8712.00.20	KGM				7%
	8714.93.90	--- Other	KGM				7%
	8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:					
	8714.94.10	--- For bicycles of subheading 8712.00.20	KGM				7%
	8714.94.90	--- Other	KGM				7%
	8714.95	-- Saddles:					
	8714.95.10	--- For bicycles of subheading 8712.00.20	KGM				7%
	8714.95.90	--- Other	KGM				7%
	8714.96	-- Pedals and crank-gear, and parts thereof:					
	8714.96.10	--- For bicycles of subheading 8712.00.20	KGM				7%
	8714.96.90	--- Other	KGM				7%
	8714.99	-- Other:					
		--- For bicycles of subheading 8712.00.20:					
	8714.99.11	---- Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	KGM				7%
	8714.99.12	---- Chain wheels and cranks; other parts	KGM				7%
		--- Other:					
	8714.99.91	---- Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	KGM				7%
	8714.99.93	---- Nipples for spokes	KGM				7%
	8714.99.94	---- Chain wheels and cranks; other parts	KGM				7%
87.15	8715.00.00	Baby carriages and parts thereof.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.					
	8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	NMB				7%
	8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	NMB				7%
		- Other trailers and semi-trailers for the transport of goods:					
	8716.31.00	-- Tanker trailers and tanker semi-trailers	NMB				7%
	8716.39	-- Other:					
	8716.39.40	--- Agricultural trailers and semi-trailers	NMB				7%
		--- Other:					
	8716.39.91	---- Having a carrying capacity (payload) exceeding 200 t	NMB				7%
	8716.39.99	---- Other	NMB				7%
	8716.40.00	- Other trailers and semi-trailers	NMB				7%
	8716.80	- Other vehicles:					
	8716.80.10	-- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	NMB				7%
	8716.80.20	-- Wheelbarrows	NMB				7%
	8716.80.90	-- Other	NMB				7%
	8716.90	- Parts:					
		-- For trailers and semi-trailers:					
	8716.90.13	--- For goods of subheading 8716.20	KGM				7%
	8716.90.19	--- Other	KGM				7%
		-- For vehicles of subheading 8716.80.10 or 8716.80.20:					
	8716.90.21	--- Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	KGM				7%
	8716.90.22	--- Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	KGM				7%
	8716.90.23	--- Other, for goods of subheading 8716.80.10	KGM				7%
	8716.90.24	--- Other, for goods of subheading 8716.80.20	KGM				7%
		-- For other vehicles:					
	8716.90.94	--- Spokes and nipples	KGM				7%
	8716.90.95	--- Castor wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8716.90.96	--- Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	KGM				7%
	8716.90.99	--- Other	KGM				7%

Chapter 88

Aircraft, spacecraft, and parts thereof

Note.

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

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

Subheading Notes.

- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.
- For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

88.01	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	NMB				7%
88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.					
		- Helicopters:					
	8802.11.00	-- Of an unladen weight not exceeding 2,000 kg	NMB				7%
	8802.12.00	-- Of an unladen weight exceeding 2,000 kg	NMB				7%
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:					
	8802.20.10	-- Aeroplanes	NMB				7%
	8802.20.90	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:					
	8802.30.10	-- Aeroplanes	NMB				7%
	8802.30.90	-- Other	NMB				7%
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:					
	8802.40.10	-- Aeroplanes	NMB				7%
	8802.40.90	-- Other	NMB				7%
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	NMB				7%
88.04		Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.					
	8804.00.10	- Rotochutes and parts thereof	KGM				7%
	8804.00.90	- Other	KGM				7%
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.					
	8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof: - Ground flying trainers and parts thereof:	KGM				7%
	8805.21.00	-- Air combat simulators and parts thereof	KGM				7%
	8805.29	-- Other:					
	8805.29.10	--- Ground flying trainers	KGM				7%
	8805.29.90	--- Other	KGM				7%
88.06		Unmanned aircraft.					
	8806.10.00	- Designed for the carriage of passengers - Other, for remote-controlled flight only:	NMB				7%
	8806.21.00	-- With maximum take-off weight not more than 250 g	NMB				7%
	8806.22.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	NMB				7%
	8806.23.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	NMB				7%
	8806.24.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	NMB				7%
	8806.29.00	-- Other - Other:	NMB				7%
	8806.91.00	-- With maximum take-off weight not more than 250 g	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8806.92.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	NMB				7%
	8806.93.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	NMB				7%
	8806.94.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	NMB				7%
	8806.99.00	-- Other	NMB				7%
88.07		Parts of goods of heading 88.01, 88.02 or 88.06.					
	8807.10.00	- Propellers and rotors and parts thereof	KGM				7%
	8807.20.00	- Under-carriages and parts thereof	KGM				7%
	8807.30.00	- Other parts of aeroplanes, helicopters or unmanned aircraft	KGM				7%
	8807.90.00	- Other	KGM				7%
Chapter 89							
Ships, boats and floating structures							
Note.							
1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.							
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.					
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:					
	8901.10.10	-- Of a gross tonnage not exceeding 26	NMB				7%
	8901.10.20	-- Of a gross tonnage exceeding 26 but not exceeding 500	NMB				7%
	8901.10.60	-- Of a gross tonnage exceeding 500 but not exceeding 1,000	NMB				7%
	8901.10.70	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	NMB				7%
	8901.10.80	-- Of a gross tonnage exceeding 4,000 but not exceeding 5,000	NMB				7%
	8901.10.90	-- Of a gross tonnage exceeding 5,000	NMB				7%
	8901.20	- Tankers:					
	8901.20.50	-- Of a gross tonnage not exceeding 5,000	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-- Of a gross tonnage exceeding 5,000 but not exceeding 50,000:					
	8901.20.71	--- Of a gross tonnage exceeding 5,000 but not exceeding 20,000	NMB				7%
	8901.20.72	--- Of a gross tonnage exceeding 20,000 but not exceeding 30,000	NMB				7%
	8901.20.73	--- Of a gross tonnage exceeding 30,000 but not exceeding 50,000	NMB				7%
	8901.20.80	-- Of a gross tonnage exceeding 50,000	NMB				7%
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:					
	8901.30.50	-- Of a gross tonnage not exceeding 5,000	NMB				7%
	8901.30.70	-- Of a gross tonnage exceeding 5,000 but not exceeding 50,000	NMB				7%
	8901.30.80	-- Of a gross tonnage exceeding 50,000	NMB				7%
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:					
		-- Not motorised:					
	8901.90.11	--- Of a gross tonnage not exceeding 26	NMB				7%
	8901.90.12	--- Of a gross tonnage exceeding 26 but not exceeding 500	NMB				7%
	8901.90.14	--- Of a gross tonnage exceeding 500	NMB				7%
		-- Motorised:					
	8901.90.31	--- Of a gross tonnage not exceeding 26	NMB				7%
	8901.90.32	--- Of a gross tonnage exceeding 26 but not exceeding 500	NMB				7%
	8901.90.33	--- Of a gross tonnage exceeding 500 but not exceeding 1,000	NMB				7%
	8901.90.34	--- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	NMB				7%
	8901.90.35	--- Of a gross tonnage exceeding 4,000 but not exceeding 5,000	NMB				7%
	8901.90.36	--- Of a gross tonnage exceeding 5,000 but not exceeding 50,000	NMB				7%
	8901.90.37	--- Of a gross tonnage exceeding 50,000	NMB				7%
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.					
		- Fishing vessels:					
	8902.00.31	-- Of a gross tonnage not exceeding 26	NMB				7%
	8902.00.32	-- Of a gross tonnage exceeding 26 but less than 40	NMB				7%
	8902.00.33	-- Of a gross tonnage of 40 or more but not exceeding 101	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	8902.00.34	-- Of a gross tonnage exceeding 101 but not exceeding 250	NMB				7%
	8902.00.35	-- Of a gross tonnage exceeding 250 but not exceeding 1,000	NMB				7%
	8902.00.36	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	NMB				7%
	8902.00.37	-- Of a gross tonnage exceeding 4,000	NMB				7%
		- Other:					
	8902.00.41	-- Of a gross tonnage not exceeding 26	NMB				7%
	8902.00.42	-- Of a gross tonnage exceeding 26 but less than 40	NMB				7%
	8902.00.43	-- Of a gross tonnage of 40 or more but not exceeding 101	NMB				7%
	8902.00.44	-- Of a gross tonnage exceeding 101 but not exceeding 250	NMB				7%
	8902.00.45	-- Of a gross tonnage exceeding 250 but not exceeding 1,000	NMB				7%
	8902.00.46	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	NMB				7%
	8902.00.47	-- Of a gross tonnage exceeding 4,000	NMB				7%
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.					
		- Inflatable (including rigid hull inflatable) boats:					
	8903.11.00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	NMB				7%
	8903.12.00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	NMB				7%
	8903.19.00	-- Other	NMB				7%
		- Sailboats, other than inflatable, with or without auxiliary motor:					
	8903.21.00	-- Of a length not exceeding 7.5 m	NMB				7%
	8903.22.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	NMB				7%
	8903.23.00	-- Of a length exceeding 24 m	NMB				7%
		- Motorboats, other than inflatable, not including outboard motorboats:					
	8903.31.00	-- Of a length not exceeding 7.5 m	NMB				7%
	8903.32.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	NMB				7%
	8903.33.00	-- Of a length exceeding 24 m	NMB				7%
		- Other:					
	8903.93.00	-- Of a length not exceeding 7.5 m	NMB				7%
	8903.99.00	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
89.04		Tugs and pusher craft.					
	8904.00.10	- Of a gross tonnage not exceeding 26	NMB				7%
		- Of a gross tonnage exceeding 26:					
	8904.00.32	- - Of a power not exceeding 1,200 hp	NMB				7%
	8904.00.33	- - Of a power exceeding 1,200 hp but not exceeding 3,200 hp	NMB				7%
	8904.00.34	- - Of a power exceeding 3,200 hp but not exceeding 4,000 hp	NMB				7%
	8904.00.35	- - Of a power exceeding 4,000 hp	NMB				7%
89.05		Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.					
	8905.10.00	- Dredgers	NMB				7%
	8905.20.00	- Floating or submersible drilling or production platforms	NMB				7%
	8905.90	- Other:					
	8905.90.10	- - Floating docks	NMB				7%
	8905.90.90	- - Other	NMB				7%
89.06		Other vessels, including warships and lifeboats other than rowing boats.					
	8906.10.00	- Warships	NMB				7%
	8906.90	- Other:					
	8906.90.10	- - Of a displacement not exceeding 30 t	NMB				7%
	8906.90.20	- - Of a displacement exceeding 30 t but not exceeding 300 t	NMB				7%
	8906.90.90	- - Other	NMB				7%
89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).					
	8907.10.00	- Inflatable rafts	NMB				7%
	8907.90	- Other:					
	8907.90.10	- - Buoys	NMB				7%
	8907.90.90	- - Other	NMB				7%
89.08	8908.00.00	Vessels and other floating structures for breaking up.	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SECTION XVIII

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

Chapter 90

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

Notes.

1. This Chapter does not cover:
 - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
 - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
 - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
 - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
 - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
 - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;					
		(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;					
		(ij) Searchlights or spotlights of heading 94.05;					
		(k) Articles of Chapter 95;					
		(l) Monopods, bipods, tripods and similar articles, of heading 96.20;					
		(m) Capacity measures, which are to be classified according to their constituent material; or					
		(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).					
		2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:					
		(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;					
		(c) All other parts and accessories are to be classified in heading 90.33.					
		3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.					
		4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.					
		5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.					
		6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for: <ul style="list-style-type: none"> - Preventing or correcting bodily deformities; or - Supporting or holding parts of the body following an illness, operation or injury. <p>Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.</p>					
		7. Heading 90.32 applies only to: <ul style="list-style-type: none"> (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and 					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.					
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.					
	9001.10	- Optical fibres, optical fibre bundles and cables:					
	9001.10.10	- - For telecommunications and other electrical uses	KGM				7%
	9001.10.90	- - Other	KGM				7%
	9001.20.00	- Sheets and plates of polarising material	KGM				7%
	9001.30.00	- Contact lenses	KGM				7%
	9001.40.00	- Spectacle lenses of glass	KGM				7%
	9001.50.00	- Spectacle lenses of other materials	KGM				7%
	9001.90	- Other:					
	9001.90.10	- - For photographic or cinematographic cameras or projectors	KGM				7%
	9001.90.90	- - Other	KGM				7%
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.					
		- Objective lenses:					
	9002.11.00	- - For cameras, projectors or photographic enlargers or reducers	KGM				7%
	9002.19.00	- - Other	KGM				7%
	9002.20	- Filters:					
	9002.20.10	- - For cinematographic projectors	KGM				7%
	9002.20.20	- - For cinematographic cameras, photographic cameras and other projectors	KGM				7%
	9002.20.90	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9002.90	- Other:					
	9002.90.20	-- For cinematographic projectors	KGM				7%
	9002.90.30	-- For cinematographic cameras, photographic cameras and other projectors	KGM				7%
	9002.90.90	-- Other	KGM				7%
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.					
		- Frames and mountings:					
	9003.11.00	-- Of plastics	TEN				7%
	9003.19.00	-- Of other materials	TEN				7%
	9003.90.00	- Parts	KGM				7%
90.04		Spectacles, goggles and the like, corrective, protective or other.					
	9004.10.00	- Sunglasses	TEN				7%
	9004.90	- Other:					
	9004.90.10	-- Corrective spectacles	TEN				7%
	9004.90.50	-- Protective goggles	TEN				7%
	9004.90.90	-- Other	TEN				7%
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.					
	9005.10.00	- Binoculars	NMB				7%
	9005.80	- Other instruments:					
	9005.80.10	-- Astronomical instruments, excluding instruments for radio-astronomy	NMB				7%
	9005.80.90	-- Other	NMB				7%
	9005.90	- Parts and accessories (including mountings):					
	9005.90.10	-- For astronomical instruments, excluding instruments for radio-astronomy	KGM				7%
	9005.90.90	-- Other	KGM				7%
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.					
	9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9006.40.00	- Instant print cameras	NMB				7%
		- Other cameras:					
	9006.53	-- For roll film of a width of 35 mm:					
	9006.53.10	--- With a through-the-lens viewfinder (single lens reflex (SLR))	NMB				7%
	9006.53.90	--- Other	NMB				7%
	9006.59	-- Other:					
		--- For roll film of a width less than 35 mm:					
	9006.59.11	---- With a through-the-lens viewfinder (single lens reflex (SLR))	NMB				7%
	9006.59.19	---- Other	NMB				7%
		--- Other, of a kind used for preparing printing plates or cylinders:					
	9006.59.21	---- Laser photoplotters	NMB				7%
	9006.59.29	---- Other	NMB				7%
	9006.59.30	--- Other, laser photoplotters or image setters with a raster image processor	NMB				7%
	9006.59.90	--- Other	NMB				7%
		- Photographic flashlight apparatus and flashbulbs:					
	9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	NMB				7%
	9006.69.00	-- Other	NMB				7%
		- Parts and accessories:					
	9006.91	-- For cameras:					
	9006.91.10	--- For laser photoplotters of subheading 9006.59.21	KGM				7%
	9006.91.40	--- Other, for cameras of subheading 9006.40 or 9006.53	KGM				7%
	9006.91.50	--- Other, for cameras of subheading 9006.59.11 or 9006.59.19	KGM				7%
	9006.91.90	--- Other	KGM				7%
	9006.99	-- Other:					
	9006.99.10	--- For photographic flashlight apparatus	KGM				7%
	9006.99.90	--- Other	KGM				7%
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.					
	9007.10.00	- Cameras	NMB				7%
	9007.20	- Projectors:					
	9007.20.10	-- For film of less than 16 mm in width	NMB				7%
	9007.20.90	-- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Parts and accessories:					
	9007.91.00	-- For cameras	KGM				7%
	9007.92.00	-- For projectors	KGM				7%
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.					
	9008.50	- Projectors, enlargers and reducers:					
	9008.50.10	-- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	NMB				7%
	9008.50.90	-- Other	NMB				7%
	9008.90	- Parts and accessories:					
	9008.90.20	-- Of photographic (other than cinematographic) enlargers and reducers	KGM				7%
	9008.90.90	-- Other	KGM				7%
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.					
	9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	NMB				7%
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:					
	9010.50.10	-- Apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	NMB				7%
	9010.50.20	-- Cinematographic editing and titling equipment; negatoscopes for X-ray; contact exposure unit used for the preparation of film in colour separation process; automatic plate maker	NMB				7%
	9010.50.90	-- Other	NMB				7%
	9010.60	- Projection screens:					
	9010.60.10	-- Of 300 inches or more	NMB				7%
	9010.60.90	-- Other	NMB				7%
	9010.90	- Parts and accessories:					
	9010.90.20	-- Of goods of subheading 9010.10.00	KGM				7%
	9010.90.30	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitised substrates for the manufacture of printed circuit boards/printed wiring boards	KGM				7%
	9010.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.					
	9011.10.00	- Stereoscopic microscopes	NMB				7%
	9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	NMB				7%
	9011.80.00	- Other microscopes	NMB				7%
	9011.90.00	- Parts and accessories	KGM				7%
90.12		Microscopes other than optical microscopes; diffraction apparatus.					
	9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	NMB				7%
	9012.90.00	- Parts and accessories	KGM				7%
90.13		Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.					
	9013.10	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI:					
	9013.10.10	-- Telescopic sights for fitting to arms; periscopes	NMB				7%
	9013.10.20	-- Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	NMB				7%
	9013.20.00	- Lasers, other than laser diodes	NMB				7%
	9013.80	- Other devices, appliances and instruments:					
	9013.80.10	-- Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	NMB				7%
	9013.80.90	-- Other	NMB				7%
	9013.90	- Parts and accessories:					
	9013.90.10	-- Of goods of subheading 9013.20.00	KGM				7%
	9013.90.60	-- Of goods of subheading 9013.80.10	KGM				7%
	9013.90.70	-- Of goods of subheading 9013.10.10	KGM				7%
	9013.90.90	-- Other	KGM				7%
90.14		Direction finding compasses; other navigational instruments and appliances.					
	9014.10.00	- Direction finding compasses	NMB				7%
	9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9014.80	- Other instruments and appliances: - - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machine:					
	9014.80.11	- - - Sonar or echo sounder	NMB				7%
	9014.80.19	- - - Other	NMB				7%
	9014.80.90	- - Other	NMB				7%
	9014.90	- Parts and accessories:					
	9014.90.10	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	KGM				7%
	9014.90.90	- - Other	KGM				7%
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.					
	9015.10	- Rangefinders:					
	9015.10.10	- - Of a kind used in photography or cinematography	NMB				7%
	9015.10.90	- - Other	NMB				7%
	9015.20.00	- Theodolites and tachymeters (tacheometers)	NMB				7%
	9015.30.00	- Levels	NMB				7%
	9015.40.00	- Photogrammetrical surveying instruments and appliances	NMB				7%
	9015.80	- Other instruments and appliances:					
	9015.80.10	- - Radio-sonde and radio wind apparatus	NMB				7%
	9015.80.90	- - Other	NMB				7%
	9015.90.00	- Parts and accessories	KGM				7%
90.16	9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	KGM				7%
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.					
	9017.10	- Drafting tables and machines, whether or not automatic:					
	9017.10.10	- - Plotters	NMB				7%
	9017.10.90	- - Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9017.20	- Other drawing, marking-out or mathematical calculating instruments:					
	9017.20.10	-- Rulers	NMB				7%
	9017.20.40	-- Photoplotters for the manufacture of printed circuit boards/printed wiring boards	NMB				7%
	9017.20.50	-- Other plotters	NMB				7%
	9017.20.90	-- Other	NMB				7%
	9017.30.00	- Micrometers, callipers and gauges	NMB				7%
	9017.80.00	- Other instruments	NMB				7%
	9017.90	- Parts and accessories:					
	9017.90.30	-- Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	KGM				7%
	9017.90.40	-- Parts and accessories, including printed circuit assemblies, of other plotters	KGM				7%
	9017.90.90	-- Other	KGM				7%
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sighttesting instruments.					
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):					
	9018.11.00	-- Electro-cardiographs	KGM				7%
	9018.12.00	-- Ultrasonic scanning apparatus	KGM				7%
	9018.13.00	-- Magnetic resonance imaging apparatus	KGM				7%
	9018.14.00	-- Scintigraphic apparatus	KGM				7%
	9018.19.00	-- Other	KGM				7%
	9018.20.00	- Ultra-violet or infra-red ray apparatus	KGM				7%
		- Syringes, needles, catheters, cannulae and the like:					
	9018.31	-- Syringes, with or without needles:					
	9018.31.10	--- Disposable syringes	KGM				7%
	9018.31.90	--- Other	KGM				7%
	9018.32.00	-- Tubular metal needles and needles for sutures	KGM				7%
	9018.39	-- Other:					
	9018.39.10	--- Catheters	KGM				7%
	9018.39.90	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other instruments and appliances, used in dental sciences:					
	9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	KGM				7%
	9018.49.00	-- Other	KGM				7%
	9018.50.00	- Other ophthalmic instruments and appliances	KGM				7%
	9018.90	- Other instruments and appliances:					
	9018.90.10	-- Fibre optics headband lamps of a kind designed for medical use	KGM				7%
	9018.90.20	-- Intravenous administration sets	KGM				7%
		-- Electronic instruments and appliances:					
	9018.90.31	--- Electro-surgical or electro-medical instruments and appliances	KGM				7%
	9018.90.39	--- Other	KGM				7%
	9018.90.90	-- Other	KGM				7%
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.					
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:					
	9019.10.10	-- Electrically operated	KGM				7%
	9019.10.90	-- Other	KGM				7%
	9019.20	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:					
	9019.20.10	-- Invasive ventilators	KGM				7%
	9019.20.20	-- Other ventilators	KGM				7%
	9019.20.90	-- Other	KGM				7%
90.20		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.					
	9020.00.10	- Full face masks for chemical, biological, radiological and nuclear (CBRN) protection	KGM				7%
	9020.00.90	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.					
	9021.10	- Orthopaedic or fracture appliances:					
	9021.10.10	-- Of iron or steel	KGM				7%
	9021.10.90	-- Other	KGM				7%
		- Artificial teeth and dental fittings:					
	9021.21.00	-- Artificial teeth	KGM				7%
	9021.29	-- Other:					
	9021.29.10	--- Of iron or steel	KGM				7%
	9021.29.20	--- Of titanium	KGM				7%
	9021.29.90	--- Other	KGM				7%
		- Other artificial parts of the body:					
	9021.31.00	-- Artificial joints	KGM				7%
	9021.39.00	-- Other	KGM				7%
	9021.40.00	- Hearing aids, excluding parts and accessories	KGM				7%
	9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	KGM				7%
	9021.90.00	- Other	KGM				7%
90.22		Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.					
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:					
	9022.12.00	-- Computed tomography apparatus	KGM				7%
	9022.13.00	-- Other, for dental uses	KGM				7%
	9022.14.00	-- Other, for medical, surgical or veterinary uses	KGM				7%
	9022.19	-- For other uses:					
	9022.19.10	--- X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	KGM				7%
	9022.19.90	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:					
	9022.21.00	-- For medical, surgical, dental or veterinary uses	KGM				7%
	9022.29.00	-- For other uses	KGM				7%
	9022.30.00	- X-ray tubes	KGM				7%
	9022.90	- Other, including parts and accessories:					
	9022.90.10	-- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	KGM				7%
	9022.90.20	-- Parts and accessories of other X-ray apparatus	KGM				7%
	9022.90.90	-- Other	KGM				7%
90.23	9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	KGM				7%
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).					
	9024.10	- Machines and appliances for testing metals:					
	9024.10.10	-- Electrically operated	KGM				7%
	9024.10.20	-- Not electrically operated	KGM				7%
	9024.80	- Other machines and appliances:					
	9024.80.10	-- Electrically operated	KGM				7%
	9024.80.20	-- Not electrically operated	KGM				7%
	9024.90.00	- Parts and accessories	KGM				7%
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.					
		- Thermometers and pyrometers, not combined with other instruments:					
	9025.11.00	-- Liquid-filled, for direct reading	NMB				7%
	9025.19	-- Other:					
		--- Electrically operated:					
	9025.19.11	---- Temperature gauges for motor vehicles	NMB				7%
	9025.19.19	---- Other	NMB				7%
	9025.19.20	--- Not electrically operated	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9025.80.00	- Other instruments	NMB				7%
	9025.90.00	- Parts and accessories	KGM				7%
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.					
	9026.10	- For measuring or checking the flow or level of liquids:					
	9026.10.50	-- Level gauges for motor vehicles	NMB				7%
	9026.10.90	-- Other	NMB				7%
	9026.20	- For measuring or checking pressure:					
	9026.20.50	-- Pressure gauges for motor vehicles	NMB				7%
	9026.20.90	-- Other	NMB				7%
	9026.80.00	- Other instruments or apparatus	NMB				7%
	9026.90.00	- Parts and accessories	KGM				7%
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.					
	9027.10.00	- Gas or smoke analysis apparatus	NMB				7%
	9027.20.00	- Chromatographs and electrophoresis instruments	NMB				7%
	9027.30.00	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	NMB				7%
	9027.50.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	NMB				7%
		- Other instruments and apparatus:					
	9027.81.00	-- Mass spectrometers	NMB				7%
	9027.89	-- Other:					
	9027.89.10	--- Exposure meters	NMB				7%
	9027.89.90	--- Other	NMB				7%
	9027.90.00	- Microtomes; parts and accessories	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.					
	9028.10	- Gas meters:					
	9028.10.10	-- Gas meters of a kind mounted on gas containers	NMB				7%
	9028.10.90	-- Other	NMB				7%
	9028.20	- Liquid meters:					
	9028.20.20	-- Water meters	NMB				7%
	9028.20.90	-- Other	NMB				7%
	9028.30	- Electricity meters:					
	9028.30.10	-- Kilowatt-hour meters	NMB				7%
	9028.30.90	-- Other	NMB				7%
	9028.90	- Parts and accessories:					
	9028.90.10	-- Water meter housings or bodies	KGM				7%
	9028.90.90	-- Other	KGM				7%
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.					
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:					
	9029.10.20	-- Taximeters	NMB				7%
	9029.10.90	-- Other	NMB				7%
	9029.20	- Speed indicators and tachometers; stroboscopes:					
	9029.20.10	-- Speedometers for motor vehicles	NMB				7%
	9029.20.20	-- Tachometers for motor vehicles	NMB				7%
	9029.20.90	-- Other	NMB				7%
	9029.90	- Parts and accessories:					
	9029.90.10	-- Of goods of subheading 9029.10; of stroboscopes of subheading 9029.20	KGM				7%
	9029.90.20	-- Of speed indicators and tachometers of subheading 9029.20	KGM				7%
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.					
	9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	NMB				7%
	9030.20.00	- Oscilloscopes and oscillographs	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):					
	9030.31.00	-- Multimeters without a recording device	NMB				7%
	9030.32.00	-- Multimeters with a recording device	NMB				7%
	9030.33	-- Other, without a recording device:					
	9030.33.10	--- Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	NMB				7%
	9030.33.20	--- Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	NMB				7%
	9030.33.30	--- Ammeters and voltmeters for motor vehicles	NMB				7%
	9030.33.40	--- Other resistance measuring instruments	NMB				7%
	9030.33.90	--- Other	NMB				7%
	9030.39.00	-- Other, with a recording device	NMB				7%
	9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	NMB				7%
		- Other instruments and apparatus:					
	9030.82	-- For measuring or checking semiconductor wafers or devices (including integrated circuits):					
	9030.82.10	--- Wafer probers	NMB				7%
	9030.82.90	--- Other	NMB				7%
	9030.84	-- Other, with a recording device:					
	9030.84.10	--- Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	NMB				7%
	9030.84.90	--- Other	NMB				7%
	9030.89	-- Other:					
	9030.89.10	--- Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	NMB				7%
	9030.89.90	--- Other	NMB				7%
	9030.90	- Parts and accessories:					
	9030.90.10	-- Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9030.90.30	-- Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	KGM				7%
	9030.90.40	-- Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	KGM				7%
	9030.90.90	-- Other	KGM				7%
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.					
	9031.10.00	- Machines for balancing mechanical parts	NMB				7%
	9031.20.00	- Test benches	NMB				7%
		- Other optical instruments and appliances:					
	9031.41.00	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	NMB				7%
	9031.49	-- Other:					
	9031.49.10	--- Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	NMB				7%
	9031.49.20	--- Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	NMB				7%
	9031.49.30	--- Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	NMB				7%
	9031.49.90	--- Other	NMB				7%
	9031.80	- Other instruments, appliances and machines:					
	9031.80.10	-- Cable testers	NMB				7%
	9031.80.90	-- Other	NMB				7%
	9031.90	- Parts and accessories:					
	9031.90.30	-- Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	KGM				7%
	9031.90.40	-- Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9031.90.50	-- Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	KGM				7%
	9031.90.90	-- Other	KGM				7%
90.32		Automatic regulating or controlling instruments and apparatus.					
	9032.10.00	- Thermostats	NMB				7%
	9032.20.00	- Manostats	NMB				7%
		- Other instruments and apparatus:					
	9032.81.00	-- Hydraulic or pneumatic	NMB				7%
	9032.89	-- Other:					
	9032.89.10	--- Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	NMB				7%
	9032.89.20	--- Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	NMB				7%
		--- Other, electrically operated:					
	9032.89.31	---- Automatic regulating voltage units (stabilisers)	NMB				7%
	9032.89.39	---- Other	NMB				7%
	9032.89.90	--- Other	NMB				7%
	9032.90	- Parts and accessories:					
	9032.90.10	-- Of goods of subheading 9032.89.10	KGM				7%
	9032.90.20	-- Of goods of subheading 9032.89.20	KGM				7%
	9032.90.90	-- Other	KGM				7%
90.33	9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 91

Clocks and watches and parts thereof

Notes.

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.					
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:					
	9101.11.00	-- With mechanical display only	NMB				7%
	9101.19.00	-- Other	NMB				7%
		- Other wrist-watches, whether or not incorporating a stop-watch facility:					
	9101.21.00	-- With automatic winding	NMB				7%
	9101.29.00	-- Other	NMB				7%
		- Other:					
	9101.91.00	-- Electrically operated	NMB				7%
	9101.99.00	-- Other	NMB				7%
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.					
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:					
	9102.11.00	-- With mechanical display only	NMB				7%
	9102.12.00	-- With opto-electronic display only	NMB				7%
	9102.19.00	-- Other	NMB				7%
		- Other wrist-watches, whether or not incorporating a stop-watch facility:					
	9102.21.00	-- With automatic winding	NMB				7%
	9102.29.00	-- Other	NMB				7%
		- Other:					
	9102.91.00	-- Electrically operated	NMB				7%
	9102.99.00	-- Other	NMB				7%
91.03		Clocks with watch movements, excluding clocks of heading 91.04.					
	9103.10.00	- Electrically operated	NMB				7%
	9103.90.00	- Other	NMB				7%
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.					
	9104.00.10	- For vehicles	NMB				7%
	9104.00.90	- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
91.05		Other clocks.					
		- Alarm clocks:					
	9105.11.00	-- Electrically operated	NMB				7%
	9105.19.00	-- Other	NMB				7%
		- Wall clocks:					
	9105.21.00	-- Electrically operated	NMB				7%
	9105.29.00	-- Other	NMB				7%
		- Other:					
	9105.91	-- Electrically operated:					
	9105.91.10	--- Marine chronometers	NMB				7%
	9105.91.90	--- Other	NMB				7%
	9105.99	-- Other:					
	9105.99.10	--- Marine chronometers	NMB				7%
	9105.99.90	--- Other	NMB				7%
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).					
	9106.10.00	- Time-registers; time-recorders	NMB				7%
	9106.90	- Other:					
	9106.90.10	-- Parking meters	NMB				7%
	9106.90.90	-- Other	NMB				7%
91.07	9107.00.00	Time switches with clock or watch movement or with synchronous motor.	NMB				7%
91.08		Watch movements, complete and assembled.					
		- Electrically operated:					
	9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	NMB				7%
	9108.12.00	-- With opto-electronic display only	NMB				7%
	9108.19.00	-- Other	NMB				7%
	9108.20.00	- With automatic winding	NMB				7%
	9108.90.00	- Other	NMB				7%
91.09		Clock movements, complete and assembled.					
	9109.10.00	- Electrically operated	NMB				7%
	9109.90.00	- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.					
		- Of watches:					
	9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	KGM				7%
	9110.12.00	- - Incomplete movements, assembled	KGM				7%
	9110.19.00	- - Rough movements	KGM				7%
	9110.90.00	- Other	KGM				7%
91.11		Watch cases and parts thereof.					
	9111.10.00	- Cases of precious metal or of metal clad with precious metal	KGM				7%
	9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	KGM				7%
	9111.80.00	- Other cases	KGM				7%
	9111.90.00	- Parts	KGM				7%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.					
	9112.20.00	- Cases	KGM				7%
	9112.90.00	- Parts	KGM				7%
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.					
	9113.10.00	- Of precious metal or of metal clad with precious metal	KGM				7%
	9113.20.00	- Of base metal, whether or not gold- or silver-plated	KGM				7%
	9113.90.00	- Other	KGM				7%
91.14		Other clock or watch parts.					
	9114.30.00	- Dials	KGM				7%
	9114.40.00	- Plates and bridges	KGM				7%
	9114.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Chapter 92							
Musical instruments; parts and accessories of such articles							
Notes.							
1. This Chapter does not cover:							
(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);							
(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;							
(c) Toy instruments or apparatus (heading 95.03);							
(d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or							
(e) Collectors' pieces or antiques (heading 97.05 or 97.06).							
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.							
Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.							
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.					
	9201.10.00	- Upright pianos	NMB				7%
	9201.20.00	- Grand pianos	NMB				7%
	9201.90.00	- Other	NMB				7%
92.02		Other string musical instruments (for example, guitars, violins, harps).					
	9202.10.00	- Played with a bow	NMB				7%
	9202.90.00	- Other	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.					
	9205.10.00	- Brass-wind instruments	NMB				7%
	9205.90	- Other:					
	9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	NMB				7%
	9205.90.90	- - Other	NMB				7%
92.06	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	NMB				7%
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).					
	9207.10.00	- Keyboard instruments, other than accordions	NMB				7%
	9207.90.00	- Other	NMB				7%
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.					
	9208.10.00	- Musical boxes	KGM				7%
	9208.90	- Other:					
	9208.90.10	- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	KGM				7%
	9208.90.90	- - Other	KGM				7%
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.					
	9209.30.00	- Musical instrument strings	KGM				7%
	9209.91	- Other:					
	9209.91.10	- - Parts and accessories for pianos:					
	9209.91.10	- - - Strung backs, keyboards and metal frames for upright pianos	KGM				7%
	9209.91.90	- - - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9209.92.00	-- Parts and accessories for the musical instruments of heading 92.02	KGM				7%
	9209.94.00	-- Parts and accessories for the musical instruments of heading 92.07	KGM				7%
	9209.99.00	-- Other	KGM				7%

SECTION XIX

ARMS AND AMMUNITION; PARTS AND
ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories
thereof

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading 87.10);
 - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearms on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
 - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.					
	9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	NMB				7%
	9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	NMB				7%
	9301.90.00	- Other	NMB				7%
93.02	9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	NMB				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).					
	9303.10.00	- Muzzle-loading firearms	NMB				7%
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:					
	9303.20.10	-- Hunting shotguns	NMB				7%
	9303.20.90	-- Other	NMB				7%
	9303.30	- Other sporting, hunting or target-shooting rifles:					
	9303.30.10	-- Hunting rifles	NMB				7%
	9303.30.90	-- Other	NMB				7%
	9303.90	- Other:					
	9303.90.10	-- Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm	NMB				7%
	9303.90.90	-- Other	NMB				7%
93.04		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.					
	9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm ²	NMB				7%
	9304.00.90	- Other	NMB				7%
93.05		Parts and accessories of articles of headings 93.01 to 93.04.					
	9305.10.00	- Of revolvers or pistols	KGM				7%
	9305.20.00	- Of shotguns or rifles of heading 93.03	KGM				7%
		- Other:					
	9305.91	-- Of military weapons of heading 93.01:					
	9305.91.10	--- Of leather or of textile material	KGM				7%
	9305.91.90	--- Other	KGM				7%
	9305.99	-- Other:					
		--- Of goods of subheading 9304.00.90:					
	9305.99.11	---- Of leather or of textile material	KGM				7%
	9305.99.19	---- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		--- Other:					
	9305.99.91	---- Of leather or of textile material	KGM				7%
	9305.99.99	---- Other	KGM				7%
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.					
		- Shotgun cartridges and parts thereof; air gun pellets:					
	9306.21.00	-- Cartridges	KGM				7%
	9306.29.00	-- Other	KGM				7%
	9306.30	- Other cartridges and parts thereof:					
		-- For revolvers and pistols of heading 93.02:					
	9306.30.11	--- .22 calibre cartridges	KGM				7%
	9306.30.19	--- Other	KGM				7%
	9306.30.20	-- Cartridges for riveting or similar tools or for captive-bolt humane killers; parts thereof	KGM				7%
	9306.30.30	-- For sporting, hunting or target-shooting guns, rifles and carbines, other than shotguns	KGM				7%
		-- Other:					
	9306.30.91	--- .22 calibre cartridges	KGM				7%
	9306.30.99	--- Other	KGM				7%
	9306.90	- Other:					
	9306.90.10	-- Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof	KGM				7%
	9306.90.90	-- Other	KGM				7%
93.07	9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

SECTION XX

MISCELLANEOUS MANUFACTURED
ARTICLES

Chapter 94

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

Notes.

1. This Chapter does not cover:
 - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
 - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or light sources and parts thereof of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
 - (h) Articles of heading 87.14;
 - (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases);
 - (l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
 - (m) Monopods, bipods, tripods and similar articles (heading 96.20).

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		<p>2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.</p> <p>The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:</p> <p>(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;</p> <p>(b) Seats and beds.</p> <p>3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.</p> <p>(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.</p> <p>4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.</p> <p>Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.</p>					
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.					
	9401.10.00	- Seats of a kind used for aircraft	KGM				7%
	9401.20	- Seats of a kind used for motor vehicles:					
	9401.20.10	- - Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	KGM				7%
	9401.20.90	- - Other	KGM				7%
		- Swivel seats with variable height adjustment:					
	9401.31.00	- - Of wood	KGM				7%
	9401.39.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Seats other than garden seats or camping equipment, convertible into beds:					
	9401.41.00	-- Of wood	KGM				7%
	9401.49.00	-- Other	KGM				7%
		- Seats of cane, osier, bamboo or similar materials:					
	9401.52.00	-- Of bamboo	KGM				7%
	9401.53.00	-- Of rattan	KGM				7%
	9401.59.00	-- Other	KGM				7%
		- Other seats, with wooden frames:					
	9401.61.00	-- Upholstered	KGM				7%
	9401.69	-- Other:					
	9401.69.10	--- With backrest and/or the seat made of rattan	KGM				7%
	9401.69.90	--- Other	KGM				7%
		- Other seats, with metal frames:					
	9401.71.00	-- Upholstered	KGM				7%
	9401.79	-- Other:					
	9401.79.10	--- With backrest and/or the seat made of rattan	KGM				7%
	9401.79.90	--- Other	KGM				7%
	9401.80.00	- Other seats	KGM				7%
		- Parts:					
	9401.91.00	-- Of wood	KGM				7%
	9401.99	-- Other:					
	9401.99.10	--- Of seats of subheading 9401.10.00	KGM				7%
		--- Of seats of subheading 9401.20:					
	9401.99.21	---- Headrest stiffeners and armrests for seats of subheading 9401.20.10	KGM				7%
	9401.99.29	---- Other	KGM				7%
	9401.99.30	--- Of seats of subheading 9401.31.00 and 9401.39.00	KGM				7%
		--- Other:					
	9401.99.91	---- Of plastics	KGM				7%
	9401.99.99	---- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.					
	9402.10	- Dentists', barbers' or similar chairs and parts thereof:					
	9402.10.10	-- Dentists' chairs and parts thereof	KGM				7%
	9402.10.30	-- Barbers' or similar chairs and parts thereof	KGM				7%
	9402.90	- Other:					
		-- Furniture specially designed for medical, surgical or veterinary purposes and parts thereof:					
	9402.90.11	--- Commodes	KGM				7%
	9402.90.12	--- Operating tables, electrically operated	KGM				7%
	9402.90.13	--- Operating tables, not electrically operated	KGM				7%
	9402.90.14	--- Examination tables	KGM				7%
	9402.90.15	--- Hospital beds	KGM				7%
	9402.90.19	--- Other	KGM				7%
	9402.90.90	-- Other	KGM				7%
94.03		Other furniture and parts thereof.					
	9403.10.00	- Metal furniture of a kind used in offices	KGM				7%
	9403.20	- Other metal furniture:					
	9403.20.10	-- Fume cupboards	KGM				7%
	9403.20.90	-- Other	KGM				7%
	9403.30.00	- Wooden furniture of a kind used in offices	KGM				7%
	9403.40.00	- Wooden furniture of a kind used in the kitchen	KGM				7%
	9403.50.00	- Wooden furniture of a kind used in the bedroom	KGM				7%
	9403.60	- Other wooden furniture:					
	9403.60.10	-- Fume cupboards	KGM				7%
	9403.60.90	-- Other	KGM				7%
	9403.70	- Furniture of plastics:					
	9403.70.10	-- Baby walkers	KGM				7%
	9403.70.20	-- Fume cupboards	KGM				7%
	9403.70.90	-- Other	KGM				7%
		- Furniture of other materials, including cane, osier, bamboo or similar materials:					
	9403.82.00	-- Of bamboo	KGM				7%
	9403.83.00	-- Of rattan	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9403.89	-- Other:					
	9403.89.10	--- Fume cupboards	KGM				7%
	9403.89.90	--- Other	KGM				7%
		- Parts:					
	9403.91.00	-- Of wood	KGM				7%
	9403.99	-- Other:					
	9403.99.10	--- Of subheading 9403.70.10	KGM				7%
	9403.99.90	--- Other	KGM				7%
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.					
	9404.10.00	- Mattress supports	KGM				7%
		- Mattresses:					
	9404.21	-- Of cellular rubber or plastics, whether or not covered:					
	9404.21.10	--- Of cellular rubber, whether or not covered	KGM				7%
	9404.21.20	--- Of cellular plastics, whether or not covered	KGM				7%
	9404.29	-- Of other materials:					
	9404.29.10	--- Spring mattresses	KGM				7%
	9404.29.20	--- Other, hyperthermia/hypothermia type	KGM				7%
	9404.29.90	--- Other	KGM				7%
	9404.30.00	- Sleeping bags	KGM				7%
	9404.40.00	- Quilts, bedspreads, eiderdowns and duvets (comforters)	KGM				7%
	9404.90.00	- Other	KGM				7%
94.05		Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.					
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:					
	9405.11	-- Designed for use solely with light-emitting diode (LED) light sources:					
	9405.11.10	--- Luminaires for operating rooms	KGM				7%
		--- Other:					
	9405.11.91	---- Spotlights	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9405.11.99	---- Other	KGM				7%
	9405.19	-- Other:					
	9405.19.10	--- Luminaires for operating rooms	KGM				7%
		--- Other:					
	9405.19.91	---- Spotlights	KGM				7%
	9405.19.92	---- Luminaires with fluorescent lamps	KGM				7%
	9405.19.99	---- Other	KGM				7%
		- Electric table, desk, bedside or floor-standing luminaires:					
	9405.21	-- Designed for use solely with light-emitting diode (LED) light sources:					
	9405.21.10	--- Luminaires for operating rooms	KGM				7%
	9405.21.90	--- Other	KGM				7%
	9405.29	-- Other:					
	9405.29.10	--- Luminaires for operating rooms	KGM				7%
	9405.29.90	--- Other	KGM				7%
		- Lighting strings of a kind used for Christmas trees:					
	9405.31.00	-- Designed for use solely with light-emitting diode (LED) light sources	KGM				7%
	9405.39.00	-- Other	KGM				7%
		- Other electric luminaires and lighting fittings:					
	9405.41	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources:					
	9405.41.10	--- Searchlights	KGM				7%
	9405.41.20	--- Other spotlights	KGM				7%
	9405.41.30	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	KGM				7%
	9405.41.40	--- Other, of a kind used for lighting public open spaces or thoroughfares; other exterior lighting	KGM				7%
	9405.41.90	--- Other	KGM				7%
	9405.42	-- Other, designed for use solely with light-emitting diode (LED) light sources:					
	9405.42.10	--- Searchlights	KGM				7%
	9405.42.20	--- Other spotlights	KGM				7%
	9405.42.30	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	KGM				7%
	9405.42.40	--- Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	KGM				7%
	9405.42.50	--- Other, of a kind used for lighting public open spaces or thoroughfares	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9405.42.60	--- Other exterior lighting	KGM				7%
	9405.42.90	--- Other	KGM				7%
	9405.49	-- Other:					
	9405.49.10	--- Searchlights	KGM				7%
	9405.49.20	--- Other spotlights	KGM				7%
	9405.49.30	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	KGM				7%
	9405.49.40	--- Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	KGM				7%
	9405.49.50	--- Other, of a kind used for lighting public open spaces or thoroughfares	KGM				7%
	9405.49.60	--- Other exterior lighting	KGM				7%
	9405.49.90	--- Other	KGM				7%
	9405.50	- Non-electrical luminaires and lighting fittings:					
		-- Of oil-burning type:					
	9405.50.11	--- Of brass of a kind used for religious rites	KGM				7%
	9405.50.19	--- Other	KGM				7%
	9405.50.40	-- Hurricane lamps	KGM				7%
	9405.50.50	-- Miners' lamps and quarrymen's lamps	KGM				7%
	9405.50.90	-- Other	KGM				7%
		- Illuminated signs, illuminated name-plates and the like:					
	9405.61	-- Designed for use solely with light-emitting diode (LED) light sources:					
	9405.61.10	--- Warning signs, street name signs, road and traffic signs	KGM				7%
	9405.61.90	--- Other	KGM				7%
	9405.69	-- Other:					
	9405.69.10	--- Warning signs, street name signs, road and traffic signs	KGM				7%
	9405.69.90	--- Other	KGM				7%
		- Parts:					
	9405.91	-- Of glass:					
	9405.91.10	--- For luminaires for operating rooms	KGM				7%
	9405.91.20	--- For spotlights	KGM				7%
	9405.91.40	--- Globes or chimneys	KGM				7%
	9405.91.50	--- For searchlights	KGM				7%
	9405.91.90	--- Other	KGM				7%
	9405.92	-- Of plastics:					
	9405.92.10	--- For luminaires for operating rooms	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9405.92.20	--- For spotlights	KGM				7%
	9405.92.30	--- For searchlights	KGM				7%
	9405.92.90	--- Other	KGM				7%
	9405.99	-- Other:					
	9405.99.10	--- Lampshades of textile material	KGM				7%
	9405.99.20	--- Lampshades of other material	KGM				7%
	9405.99.30	--- Of luminaires of subheading 9405.50.11 or 9405.50.19	KGM				7%
	9405.99.40	--- For searchlights or spotlights	KGM				7%
	9405.99.50	--- Other, of ceramic or of metal	KGM				7%
	9405.99.90	--- Other	KGM				7%
94.06		Prefabricated buildings.					
	9406.10	- Of wood:					
	9406.10.10	-- Greenhouses fitted with mechanical or thermal equipment	KGM				7%
	9406.10.90	-- Other	KGM				7%
	9406.20	- Modular building units, of steel:					
	9406.20.10	-- Greenhouses fitted with mechanical or thermal equipment	KGM				7%
	9406.20.90	-- Other	KGM				7%
	9406.90	- Other:					
		-- Greenhouses fitted with mechanical or thermal equipment:					
	9406.90.11	--- Of iron or of steel	KGM				7%
	9406.90.12	--- Of plastics	KGM				7%
	9406.90.19	--- Other	KGM				7%
	9406.90.20	-- Other, of plastics or of aluminium	KGM				7%
	9406.90.30	-- Other, of iron or of steel	KGM				7%
	9406.90.40	-- Other, of cement, of concrete or of artificial stone	KGM				7%
	9406.90.90	-- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
 - (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
 - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
 - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
 - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infra-red remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(p) Unmanned aircraft (heading 88.06);					
		(q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);					
		(r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);					
		(s) Decoy calls or whistles (heading 92.08);					
		(t) Arms or other articles of Chapter 93;					
		(u) Lighting strings of all kinds (heading 94.05);					
		(v) Monopods, bipods, tripods and similar articles (heading 96.20);					
		(w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or					
		(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).					
		2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.					
		3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.					
		4. Subject to the provisions of Note 1 above, heading 95.03 applies, <i>inter alia</i> , to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.					
		5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).					

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

6. For the purposes of heading 95.08:

- (a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
- (b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
- (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note.

1. Subheading 9504.50 covers:

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

95.03

Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.

9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	KGM	7%
	- Dolls:		
9503.00.21	-- Dolls, whether or not dressed	KGM	7%
	-- Parts and accessories:		

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9503.00.22	- - - Garments and garment accessories; footwear and headgear	KGM				7%
	9503.00.29	- - - Other	KGM				7%
	9503.00.30	- Electric trains, including tracks, signals and other accessories therefor	KGM				7%
	9503.00.40	- Reduced size ("scale") models and similar recreational models, working or not	KGM				7%
	9503.00.50	- Other construction sets and constructional toys, of materials other than plastics	KGM				7%
	9503.00.60	- Stuffed toys representing animals or non-human creatures	KGM				7%
	9503.00.70	- Puzzles of all kinds	KGM				7%
	9503.00.80	- Portable interactive electronic educational devices primarily designed for children	KGM				7%
		- Other:					
	9503.00.91	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters	KGM				7%
	9503.00.92	- - Skipping ropes	KGM				7%
	9503.00.93	- - Marbles	KGM				7%
	9503.00.94	- - Other toys, of rubber	KGM				7%
	9503.00.99	- - Other	KGM				7%
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.					
	9504.20	- Articles and accessories for billiards of all kinds:					
	9504.20.20	- - Tables for billiards of all kinds	KGM				7%
	9504.20.30	- - Billiard chalks	KGM				7%
	9504.20.90	- - Other	KGM				7%
	9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:					
	9504.30.30	- - Games of chance that immediately return a monetary award; parts and accessories thereof	NMB				7%
	9504.30.40	- - Other pintables or slot machines	NMB				7%
	9504.30.50	- - Other, parts of wood, paper or plastics	NMB				7%
	9504.30.90	- - Other	NMB				7%
	9504.40.00	- Playing cards	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9504.50	- Video game consoles and machines, other than those of subheading 9504.30:					
	9504.50.10	- - Of a kind used with a television receiver	NMB				7%
	9504.50.90	- - Other	NMB				7%
	9504.90	- Other:					
	9504.90.10	- - Bowling requisites of all kinds	KGM				7%
		- - Darts and parts and accessories therefor:					
	9504.90.21	- - - Of wood, of paper or of plastics	KGM				7%
	9504.90.29	- - - Other	KGM				7%
		- - Gambling equipment and paraphernalia:					
	9504.90.32	- - - Tables designed for use with casino games, of wood or of plastics	KGM				7%
	9504.90.33	- - - Other tables designed for use with casino games	KGM				7%
	9504.90.34	- - - Mahjong tiles, of wood or of paper or of plastics	KGM				7%
	9504.90.35	- - - Other Mahjong tiles	KGM				7%
	9504.90.36	- - - Other, of wood, of paper or of plastics	KGM				7%
	9504.90.39	- - - Other	KGM				7%
		- - Other:					
		- - - Tables designed for games:					
	9504.90.92	- - - - Of wood or of plastics	KGM				7%
	9504.90.93	- - - - Other	KGM				7%
		- - - Other:					
	9504.90.95	- - - - Of wood, of paper or of plastics	KGM				7%
	9504.90.99	- - - - Other	KGM				7%
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.					
	9505.10.00	- Articles for Christmas festivities	KGM				7%
	9505.90.00	- Other	KGM				7%
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.					
		- Snow-skis and other snow-ski equipment:					
	9506.11.00	- - Skis	KGM				7%
	9506.12.00	- - Ski-fastenings (ski-bindings)	KGM				7%
	9506.19.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		- Water-skis, surf-boards, sailboards and other water-sport equipment:					
	9506.21.00	-- Sailboards	KGM				7%
	9506.29.00	-- Other	KGM				7%
		- Golf clubs and other golf equipment:					
	9506.31.00	-- Clubs, complete	KGM				7%
	9506.32.00	-- Balls	TEN				7%
	9506.39.00	-- Other	KGM				7%
	9506.40	- Articles and equipment for table-tennis:					
	9506.40.10	-- Tables	KGM				7%
	9506.40.90	-- Other	KGM				7%
		- Tennis, badminton or similar rackets, whether or not strung:					
	9506.51.00	-- Lawn-tennis rackets, whether or not strung	TEN				7%
	9506.59.00	-- Other	TEN				7%
		- Balls, other than golf balls and table-tennis balls:					
	9506.61.00	-- Lawn-tennis balls	TEN				7%
	9506.62.00	-- Inflatable	TEN				7%
	9506.69.00	-- Other	TEN				7%
	9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	KGM				7%
		- Other:					
	9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	KGM				7%
	9506.99	-- Other:					
	9506.99.10	--- Bows (including crossbows) and arrows	KGM				7%
	9506.99.20	--- Nets, cricket pads and shin guards	KGM				7%
	9506.99.30	--- Shuttlecocks	KGM				7%
	9506.99.90	--- Other	KGM				7%
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.					
	9507.10.00	- Fishing rods	KGM				7%
	9507.20.00	- Fish-hooks, whether or not snelled	KGM				7%
	9507.30.00	- Fishing reels	KGM				7%
	9507.90.00	- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
95.08		Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.					
	9508.10.00	- Travelling circuses and travelling menageries	KGM				7%
		- Amusement park rides and water park amusements:					
	9508.21.00	-- Roller coasters	KGM				7%
	9508.22.00	-- Carousels, swings and roundabouts	KGM				7%
	9508.23.00	-- Dodge'em cars	KGM				7%
	9508.24.00	-- Motion simulators and moving theatres	KGM				7%
	9508.25.00	-- Water rides	KGM				7%
	9508.26.00	-- Water park amusements	KGM				7%
	9508.29.00	-- Other	KGM				7%
	9508.30.00	- Fairground amusements	KGM				7%
	9508.40.00	- Travelling theatres	KGM				7%

Chapter 96

Miscellaneous manufactured articles

Notes.

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(ij) Articles of Chapter 93 (arms and parts thereof);					
		(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);					
		(l) Articles of Chapter 95 (toys, games, sports requisites); or					
		(m) Works of art, collectors' pieces or antiques (Chapter 97).					
		2. In heading 96.02 the expression "vegetable or mineral carving material" means:					
		(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);					
		(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.					
		3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.					
		4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.					
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).					
	9601.10	- Worked ivory and articles of ivory:					
	9601.10.10	-- Cigar or cigarette cases, tobacco jars; ornamental articles	KGM				7%
	9601.10.90	-- Other	KGM				7%
	9601.90	- Other:					
		-- Worked mother-of-pearl or tortoise-shell and articles of the foregoing:					
	9601.90.11	--- Cigar or cigarette cases, tobacco jars; ornamental articles	KGM				7%
	9601.90.12	--- Pearl nucleus	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9601.90.19	--- Other	KGM				7%
		-- Worked capiz shells and articles of the foregoing:					
	9601.90.21	--- Ornamental articles	KGM				7%
	9601.90.29	--- Other	KGM				7%
		-- Other:					
	9601.90.91	--- Cigar or cigarette cases, tobacco jars; ornamental articles	KGM				7%
	9601.90.99	--- Other	KGM				7%
96.02		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.					
	9602.00.10	- Gelatin capsules for pharmaceutical products	KGM				7%
	9602.00.20	- Cigar or cigarette cases, tobacco jars; ornamental articles	KGM				7%
	9602.00.90	- Other	KGM				7%
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).					
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:					
	9603.10.10	-- Brushes	TEN				7%
	9603.10.20	-- Brooms	TEN				7%
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:					
	9603.21.00	-- Tooth brushes, including dental-plate brushes	TEN				7%
	9603.29.00	-- Other	TEN				7%
	9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	TEN				7%
	9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	TEN				7%
	9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9603.90	- Other:					
	9603.90.10	-- Prepared knots and tufts for broom or brush making	TEN				7%
	9603.90.20	-- Hand-operated mechanical floor sweepers, not motorised	TEN				7%
	9603.90.40	-- Other brushes	TEN				7%
	9603.90.90	-- Other	TEN				7%
96.04		Hand sieves and hand riddles.					
	9604.00.10	- Of metal	NMB				7%
	9604.00.90	- Other	NMB				7%
96.05	9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	KGM				7%
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.					
	9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor:					
	9606.10.10	-- Of plastics	KGM				7%
	9606.10.90	-- Other	KGM				7%
		- Buttons:					
	9606.21.00	-- Of plastics, not covered with textile material	KGM				7%
	9606.22.00	-- Of base metal, not covered with textile material	KGM				7%
	9606.29.00	-- Other	KGM				7%
	9606.30	- Button moulds and other parts of buttons; button blanks:					
	9606.30.10	-- Of plastics	KGM				7%
	9606.30.90	-- Other	KGM				7%
96.07		Slide fasteners and parts thereof.					
		- Slide fasteners:					
	9607.11.00	-- Fitted with chain scoops of base metal	TEN				7%
	9607.19.00	-- Other	TEN				7%
	9607.20.00	- Parts	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.					
	9608.10	- Ball point pens:					
	9608.10.10	-- Having a body mainly of plastics	CEN				7%
	9608.10.90	-- Other	CEN				7%
	9608.20.00	- Felt tipped and other porous-tipped pens and markers	CEN				7%
	9608.30	- Fountain pens, stylograph pens and other pens:					
	9608.30.20	-- Fountain pens	CEN				7%
	9608.30.90	-- Other	CEN				7%
	9608.40.00	- Propelling or sliding pencils	CEN				7%
	9608.50.00	- Sets of articles from two or more of the foregoing subheadings	CEN				7%
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:					
	9608.60.10	-- Of plastics	CEN				7%
	9608.60.90	-- Other	CEN				7%
		- Other:					
	9608.91	-- Pen nibs and nib points:					
	9608.91.10	--- Of gold or gold-plated	KGM				7%
	9608.91.90	--- Other	KGM				7%
	9608.99	-- Other:					
	9608.99.10	--- Duplicating stylos	KGM				7%
		--- Other:					
	9608.99.91	---- Parts of ball point pens, of plastics	KGM				7%
	9608.99.99	---- Other	KGM				7%
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.					
	9609.10	- Pencils and crayons, with leads encased in a sheath:					
	9609.10.10	-- Black pencils	CEN				7%
	9609.10.90	-- Other	CEN				7%
	9609.20.00	- Pencil leads, black or coloured	CEN				7%
	9609.90	- Other:					
	9609.90.10	-- Slate pencils for school slates	CEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9609.90.30	-- Pencils and crayons other than those of subheading 9609.10	CEN				7%
		-- Other:					
	9609.90.91	--- Writing or drawing chalks	CEN				7%
	9609.90.99	--- Other	CEN				7%
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.					
	9610.00.10	- School slates	NMB				7%
	9610.00.90	- Other	NMB				7%
96.11	9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	KGM				7%
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.					
	9612.10	- Ribbons:					
	9612.10.10	-- Of textile fabric	TEN				7%
	9612.10.90	-- Other	TEN				7%
	9612.20.00	- Ink-pads	TEN				7%
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.					
	9613.10	- Pocket lighters, gas fuelled, non-refillable:					
	9613.10.10	-- Of plastics	TEN				7%
	9613.10.90	-- Other	TEN				7%
	9613.20	- Pocket lighters, gas fuelled, refillable:					
	9613.20.10	-- Of plastics	TEN				7%
	9613.20.90	-- Other	TEN				7%
	9613.80	- Other lighters:					
	9613.80.10	-- Piezo-electric lighters for stoves and ranges	TEN				7%
	9613.80.20	-- Cigarette lighters or table lighters of plastics	TEN				7%
	9613.80.30	-- Cigarette lighters or table lighters, other than of plastics	TEN				7%
	9613.80.90	-- Other	TEN				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9613.90	- Parts:					
	9613.90.10	-- Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel or liquefied gases	KGM				7%
	9613.90.90	-- Other	KGM				7%
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.					
	9614.00.10	- Roughly shaped blocks of wood or root for the manufacture of pipes	KGM				7%
	9614.00.90	- Other	KGM				7%
96.15		Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.					
		- Combs, hair-slides and the like:					
	9615.11	-- Of hard rubber or plastics:					
	9615.11.20	--- Of hard rubber	KGM				7%
	9615.11.30	--- Of plastics	KGM				7%
	9615.19.00	-- Other	KGM				7%
	9615.90	- Other:					
		-- Decorative hair pins:					
	9615.90.11	--- Of aluminium	KGM				7%
	9615.90.12	--- Of iron or steel	KGM				7%
	9615.90.13	--- Of plastics	KGM				7%
	9615.90.19	--- Other	KGM				7%
		-- Parts:					
	9615.90.21	--- Of plastics	KGM				7%
	9615.90.22	--- Of iron or steel	KGM				7%
	9615.90.23	--- Of aluminium	KGM				7%
	9615.90.29	--- Other	KGM				7%
		-- Other:					
	9615.90.91	--- Of aluminium	KGM				7%
	9615.90.92	--- Of iron or steel	KGM				7%
	9615.90.93	--- Of plastics	KGM				7%
	9615.90.99	--- Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.					
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor:					
	9616.10.10	-- Scent sprays and similar toilet sprays	KGM				7%
	9616.10.20	-- Mounts and heads	KGM				7%
	9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	KGM				7%
96.17		Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.					
	9617.00.10	- Vacuum flasks and other vacuum vessels, complete	NMB				7%
	9617.00.20	- Parts thereof, other than glass inners	KGM				7%
96.18	9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	KGM				7%
96.19		Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.					
		- Disposable articles:					
	9619.00.11	-- With an absorbent core of wadding of textile materials	KGM				7%
	9619.00.12	-- Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibres	KGM				7%
	9619.00.13	-- Baby napkins and pads for incontinence, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	KGM				7%
	9619.00.14	-- Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibres	KGM				7%
	9619.00.19	-- Other	KGM				7%
		- Other:					
	9619.00.92	-- Sanitary towels (pads)	TEN				7%
	9619.00.93	-- Other, knitted or crocheted	TEN				7%
	9619.00.99	-- Other	TEN				7%
96.20		Monopods, bipods, tripods and similar articles.					
	9620.00.10	- Of plastics	KGM				7%
	9620.00.20	- Of carbon and graphite	KGM				7%
	9620.00.30	- Of iron and steel	KGM				7%
	9620.00.40	- Of aluminium	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	9620.00.50	- Of wood	KGM				7%
	9620.00.90	- Other	KGM				7%

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES
AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
4. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
5. (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
6. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.					
		- Of an age exceeding 100 years:					
	9701.21.00	- - Paintings, drawings and pastels	KGM				7%
	9701.22.00	- - Mosaics	KGM				7%
	9701.29.00	- - Other	KGM				7%
		- Other:					
	9701.91.00	- - Paintings, drawings and pastels	KGM				7%
	9701.92.00	- - Mosaics	KGM				7%
	9701.99.00	- - Other	KGM				7%
97.02		Original engravings, prints and lithographs.					
	9702.10.00	- Of an age exceeding 100 years	KGM				7%
	9702.90.00	- Other	KGM				7%
97.03		Original sculpture and statuary, in any material.					
	9703.10.00	- Of an age exceeding 100 years	KGM				7%
	9703.90.00	- Other	KGM				7%
97.04	9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	KGM				7%
97.05		Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.					
	9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	KGM				7%
		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:					
	9705.21.00	- - Human specimens and parts thereof	KGM				7%
	9705.22.00	- - Extinct or endangered species and parts thereof	KGM				7%
	9705.29.00	- - Other	KGM				7%
		- Collections and collectors' pieces of numismatic interest:					
	9705.31.00	- - Of an age exceeding 100 years	KGM				7%
	9705.39.00	- - Other	KGM				7%

Heading	Subheading	Description	Unit of Quantity	Customs Duty		Excise Duty	GST
				Full	Pref		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
97.06		Antiques of an age exceeding 100 years.					
	9706.10.00	- Of an age exceeding 250 years	KGM				7%
	9706.90.00	- Other	KGM				7%
Chapter 98							
Postal packages and special transactions not classified according to kind							
98.91	9891.00.00	Postal packages, not classified according to kind.	VAL				7%
98.92		Special transactions, not classified according to kind and other than dutiable goods falling within the Customs Duties Order, or any controlled item as may be specified by the competent authority as defined in regulation 2 of the Regulation of Imports and Exports Regulations (Cap. 272A, Rg 1).					
	9892.00.10	- Goods returned to the country whence exported	KGM				7%
		- Personal effects and travellers' articles temporarily imported or exported and other special transactions:					
	9892.00.21	- - Personal effects	KGM				7%
	9892.00.28	- - Government agencies (foreign/local goods)	KGM				7%
	9892.00.30	- Parts and equipment from shipping, aircraft or oil rig company's stock for use solely in its own ships, aircraft or oil rigs	KGM				7%
98.93		Ships' and aircraft bunkers and stores loaded on board for own consumption.					
	9893.00.10	- Fuel oil for ships	TNE				7%
	9893.00.20	- Fuel oil for aircraft	TNE				7%
	9893.00.30	- Ships' stores	VAL				7%
	9893.00.40	- Aircraft stores	VAL				7%

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S 551/2017; S 685/2017; S 735/2017; S 86/2018;
S 390/2018; S 471/2018; S 575/2018; S 884/2018;
S 48/2019; S 105/2019; S 303/2019; S 456/2019;
S 508/2019; S 724/2019; S 746/2019; S 896/2019;
S 801/2020; S 1103/2020; S 99/2021; S 981/2021]

Made on 15 June 2022.

LAI WEI LIN
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

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