The Official Gazette

(EXTRAORDINARY)

OF GUYANA

Published by the Authority of the Government

GEORGETOWN, SATURDAY 22TH JUNE, 2019

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GEORGETOWN, Demerara – Printed and Published every Saturday and on such Extraordinary Days as may be directed by the Government by Guyana National Printers Limited, 1 Public Road, La Penitence, Greater Georgetown.

SATURDAY 22ND JUNE, 2019
GUYANA

ACT NO. 16 OF 2019

CUSTOMS (AMENDMENT OF SCHEDULES) ACT 2019

I assent

David Granger,
President.
2019.06.12

ARRANGEMENT OF SECTIONS

SECTION

PART I
PRELIMINARY

1. Short title.
2. Amendment of Schedules to the Principal Act.
AN ACT to amend the Customs Act.

Enacted by the Parliament of Guyana:-

1. This Act, which amends the Customs Act, may be cited as the Customs (Amendment of Schedules) Act 2019.

2. The Principal Act is amended by the substitution of the First, Second, Third, Fourth and Fifth Schedules of the following schedules as the First, Second, Third, Fourth and Fifth Schedules.
REVISED COMMON EXTERNAL TARIFF OF THE CARIBBEAN COMMUNITY

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

PART 1

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

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

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

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

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

LIST D –

Part I - Products of Tariff Headings ex 72.21, ex 84.16 and ex 85.16 for which Suspension of the CET under Article 83 of the Revised Treaty has been granted to Belize for an unspecified period

Part II - Products of Tariff Headings ex 30.03 and ex 30.04 (Medicaments) for which Suspension of the CET under Article 83 of the Revised Treaty has been granted to St. Kitts and Nevis, other OECS Member States and Belize
GENERAL NOTE

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

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

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

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

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

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

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (Section XI of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.
The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

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

Lists A, C and D provide as follows:

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

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

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

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Meaning</th>
</tr>
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<tbody>
<tr>
<td>AC</td>
<td>alternating current</td>
</tr>
<tr>
<td>ASTM</td>
<td>American Society for Testing Materials</td>
</tr>
<tr>
<td>Bq</td>
<td>becquerel</td>
</tr>
<tr>
<td>°C</td>
<td>degree(s) Celsius</td>
</tr>
<tr>
<td>cc</td>
<td>cubic centimetre(s)</td>
</tr>
<tr>
<td>cg</td>
<td>centigram(s)</td>
</tr>
<tr>
<td>cm</td>
<td>centimetre(s)</td>
</tr>
<tr>
<td>cm²</td>
<td>square centimetre(s)</td>
</tr>
<tr>
<td>cm³</td>
<td>cubic centimetre(s)</td>
</tr>
<tr>
<td>cN</td>
<td>centinewton(s)</td>
</tr>
<tr>
<td>360°</td>
<td>360 degrees</td>
</tr>
<tr>
<td>DC</td>
<td>direct current</td>
</tr>
<tr>
<td>g</td>
<td>gram(s)</td>
</tr>
<tr>
<td>g.v.w</td>
<td>gross vehicle weight</td>
</tr>
<tr>
<td>Hz</td>
<td>hertz</td>
</tr>
<tr>
<td>IR</td>
<td>infra-red</td>
</tr>
<tr>
<td>kcal</td>
<td>kilocalorie(s)</td>
</tr>
<tr>
<td>kg</td>
<td>kilogram(s)</td>
</tr>
<tr>
<td>kgf</td>
<td>kilogram force</td>
</tr>
<tr>
<td>kN</td>
<td>kilonewton(s)</td>
</tr>
<tr>
<td>kPa</td>
<td>kilopascal(s)</td>
</tr>
<tr>
<td>kV</td>
<td>kilovolt(s)</td>
</tr>
<tr>
<td>kVA</td>
<td>kilovolt(s)-ampere(s)</td>
</tr>
<tr>
<td>kvar</td>
<td>kilovolt(s)-ampere(s)-reactive</td>
</tr>
<tr>
<td>kW</td>
<td>kilowatt(s)</td>
</tr>
<tr>
<td>kWh</td>
<td>kilowatt hour(s)</td>
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<tr>
<td>l</td>
<td>litre(s)</td>
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<tr>
<td>m</td>
<td>metre(s)</td>
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<tr>
<td>m</td>
<td>meta</td>
</tr>
<tr>
<td>m²</td>
<td>square metre(s)</td>
</tr>
<tr>
<td>m³</td>
<td>cubic metre(s)</td>
</tr>
<tr>
<td>μCi</td>
<td>microcurie</td>
</tr>
<tr>
<td>mg</td>
<td>milligram(s)</td>
</tr>
<tr>
<td>mm</td>
<td>millimetre(s)</td>
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<td>mN</td>
<td>millinewton(s)</td>
</tr>
<tr>
<td>MPa</td>
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<tr>
<td>N</td>
<td>newton(s)</td>
</tr>
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<td>number</td>
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<tr>
<td>Abbreviation</td>
<td>Explanation</td>
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<td>------------------------------------</td>
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<tr>
<td>o-</td>
<td>ortho-</td>
</tr>
<tr>
<td>p-</td>
<td>para</td>
</tr>
<tr>
<td>t</td>
<td>tonne(s)</td>
</tr>
<tr>
<td>PVC</td>
<td>polyvinyl chloride</td>
</tr>
<tr>
<td>r.p.m.</td>
<td>revolutions per minute</td>
</tr>
<tr>
<td>u</td>
<td>pieces/items</td>
</tr>
<tr>
<td>u(jeu/pack)</td>
<td>packs</td>
</tr>
<tr>
<td>UV</td>
<td>ultra-violet</td>
</tr>
<tr>
<td>V</td>
<td>volt(s)</td>
</tr>
<tr>
<td>vol.</td>
<td>volume</td>
</tr>
<tr>
<td>W</td>
<td>watt(s)</td>
</tr>
<tr>
<td>%</td>
<td>percent</td>
</tr>
<tr>
<td>x°</td>
<td>x degree(s)</td>
</tr>
<tr>
<td>2u</td>
<td>pairs</td>
</tr>
<tr>
<td>12u</td>
<td>dozens</td>
</tr>
<tr>
<td>1,000u</td>
<td>thousands of pieces/items</td>
</tr>
</tbody>
</table>

**Examples**

- 1500 g/m² means one thousand five hundred grams per square metre
- 15°C means fifteen degrees Celsius
- 1,000 kWh means one thousand kilowatt hours
- 1,000 u means thousands of pieces/items
ABOUT THE HARMONIZED SYSTEM

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

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

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

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

GENERAL STRUCTURE

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

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

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

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

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

Rule 1

The titles of Sections, Chapters and Subchapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the Headings and any relative Section or Chapter Notes and, provided such Headings or Notes do not otherwise require, according to the following provisions.

Rule 2

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

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

Rule 3

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

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

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

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the Heading which occurs last in numerical order among those which equally merit consideration.
Rule 4

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

Rule 5

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

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

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

Rule 6

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

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

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

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

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

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

GENERAL RULES FOR THE INTERPRETATION
OF THE HARMONIZED SYSTEM

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

Rule 1

The titles of Sections, Chapters and Subchapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the Headings and any relative Section or Chapter Notes and, provided such Headings or Notes do not otherwise require, according to the following provisions.

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

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

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

4
Rule 2

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

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

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

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

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

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

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

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

The second part deals with goods of a given material or substance. It states that such goods include those goods consisting wholly or partly of such material or substance.
The third part states that the goods mentioned in the first and second part are classified according to the principles of Rule 3. It is noted that Rule 2(b) does not inform users on how to classify the goods, but merely states that, in such circumstances, Rule 3 applies.

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

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

Rule 3

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

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

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

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

- specific description
- essential character
- numerical order

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

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

The first part (the first sentence) refers to the Heading texts themselves, and generally does not cover mixed or composite materials or substances, nor to items in a set put up for retail sale. A Heading which give a specific description of the goods (the one which comes closest to actually naming the product) will be preferred to a Heading which give a more general description. In other words, according to this Rule, classification is achieved by giving preference to the Heading which describes the intrinsic characteristics of goods (that is, what they actually consist of) as opposed to a Heading which gives other details, for example, their end use.
THE OFFICIAL GAZETTE [LEGAL SUPPLEMENT] — A 22ND JUNE, 2019

A.D. 2019] CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16


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

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

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

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

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

All three (3) conditions must be met.

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

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

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

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

This Rule only relates to:

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

In all cases, classification is determined according to the material or component which can be regarded as conferring the essential character on the mixture, composite good or set for retail sale, assuming that this criterion can be applied. Essential character will vary depending on the type of good in question. Some of the factors which might determine the essential character of a product are:
3(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

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

Rule 4

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

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

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

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

Rule 5

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

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

5(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character.
Rule 5(a) essentially covers the classification of containers presented with the articles for which they are intended. Such containers are classified with the articles as long as they -

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

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

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

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

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

Rule 6

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

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

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

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

In addition, unless the context of the Subheadings otherwise requires, the Section and Chapter Notes also apply to the Subheadings.
THE SCHEDULE OF RATES OF THE COMMON EXTERNAL TARIFF

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A. D. 2019

Customs (Amendment of Schedules) Act

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A.D. 2019] CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16

57. Carpets and other textile floor coverings
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
60. Knitted or crocheted fabrics
61. Articles of apparel and clothing accessories, knitted or crocheted
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99. (Reserved for special uses by Contracting Parties)

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

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

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

CHAPTER I

LIVE ANIMALS

Note.

1. This Chapter covers all live animals except:

   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07, or 03.08;

   (b) Cultures of micro-organisms and other products of heading 30.02; and

2. Animals of heading 95.08.

Additional CARICOM Guideline.

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

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| 01.02 | Live bovine animals:                                      |           |               |
| 01.02 21 | 00 | 00 | - Cattle                                                  |           |      |           |
| 01.02 21 | 10 | 00 | - - Bulls                                                 | Free      | kg/u | 001.111   |
| 01.02 21 | 20 | 00 | - - Cows                                                  | Free      | kg/u | 001.112   |
| 01.02 29 | 00 | 00 | - - Other                                                |           |      |           |
| 01.02 29 | 10 | 00 | - - Bulls, for breeding                                  | Free      | kg/u | 001.191   |
| 01.02 29 | 20 | 00 | - - Bulls, for rearing, weighing not more than 270 kg    | Free      | kg/u | 001.192   |
| 01.02 29 | 30 | 00 | - - Other bulls                                          | 40%       | kg/u | 001.193   |
| 01.02 29 | 40 | 00 | - - Cows, for breeding                                   | Free      | kg/u | 001.194   |
| 01.02 29 | 50 | 00 | - - Cows, for rearing, weighing not more than 270 kg     | Free      | kg/u | 001.195   |
| 01.02 29 | 60 | 00 | - - Other cows                                          | 40%       | kg/u | 001.196   |

| 01.03 | Live swine.                                              |           |               |
| 01.03 10 | 00 | 00 | - Pure bred breeding animals                              | Free      | kg/u | 001.31    |
| 01.03 91 | 00 | 00 | - - Weighing less than 50 kg                              |           |      |           |
| 01.03 91 | 10 | 00 | - - For breeding                                         | Free      | kg/u | 001.391   |
| 01.03 91 | 90 | 00 | - - Other                                                | 40%       | kg/u | 001.392   |
| 01.03 92 | 00 | 00 | - - Weighing 50 kg or more                               |           |      |           |
| 01.03 92 | 10 | 00 | - - For breeding                                         | Free      | kg/u | 001.393   |
| 01.03 92 | 90 | 00 | - - Other                                                | 40%       | kg/u | 001.395   |

<p>| 01.04 | Live sheep and goats.                                     |           |               |
| 01.04 10 | 00 | 00 | - Sheep                                                   |           |      |           |
| 01.04 10 | 10 | 00 | - - For breeding                                         | Free      | kg/u | 001.211   |
| 01.04 10 | 20 | 00 | - - For rearing                                          | 40%       | kg/u | 001.212   |
| 01.04 10 | 90 | 00 | - - Other                                                | 40%       | kg/u | 001.219   |
| 01.04 20 | 00 | 00 | - Goats                                                   |           |      |           |
| 01.04 20 | 10 | 00 | - - For breeding                                         | Free      | kg/u | 001.221   |</p>
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<td>Live poultry, that is to say, fowl of the species <em>Gallus domesticus</em>, ducks, geese, turkeys and guinea fowls.</td>
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<td>- Weighing not more than 185 g:</td>
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CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:

   (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

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

   (b) Animal fat, other than products of heading 02.09 (Chapter 15).
# CUSTOMS (AMENDMENT OF SCHEDULES) ACT

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<td>00</td>
<td>00</td>
<td>Not cut in pieces, fresh or chilled</td>
<td>100%</td>
<td>kg</td>
<td>012.311</td>
</tr>
<tr>
<td>0207.12</td>
<td>00</td>
<td>00</td>
<td>Not cut in pieces, frozen</td>
<td>100%</td>
<td>kg</td>
<td>012.321</td>
</tr>
<tr>
<td>0207.13</td>
<td>00</td>
<td>00</td>
<td>Cuts and offal, fresh or chilled</td>
<td>100%</td>
<td>kg</td>
<td>012.341</td>
</tr>
<tr>
<td>0207.14</td>
<td>00</td>
<td>00</td>
<td>Cuts and offal, frozen</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0207.14</td>
<td>10</td>
<td>00</td>
<td>Backs and necks</td>
<td>Free</td>
<td>kg</td>
<td>012.351</td>
</tr>
<tr>
<td>0207.14</td>
<td>20</td>
<td>00</td>
<td>Wings</td>
<td>Free</td>
<td>kg</td>
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</tr>
<tr>
<td>0207.14</td>
<td>30</td>
<td>00</td>
<td>Livers</td>
<td>100%</td>
<td>kg</td>
<td>012.353</td>
</tr>
<tr>
<td>0207.14</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>100%</td>
<td>kg</td>
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</tr>
<tr>
<td>0207.24</td>
<td>00</td>
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<td>Not cut in pieces, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>012.312</td>
</tr>
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<td>Not cut in pieces, frozen</td>
<td>40%</td>
<td>kg</td>
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</tr>
<tr>
<td>0207.26</td>
<td>00</td>
<td>00</td>
<td>Cuts and offal, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>012.342</td>
</tr>
<tr>
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<td>00</td>
<td>Cuts and offal, frozen</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0207.27</td>
<td>10</td>
<td>00</td>
<td>Backs, necks and wings</td>
<td>Free</td>
<td>kg</td>
<td>012.355</td>
</tr>
<tr>
<td>0207.27</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>012.356</td>
</tr>
<tr>
<td>0207.41</td>
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<td>00</td>
<td>Not cut in pieces, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
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<tr>
<td>0207.42</td>
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<td>Not cut in pieces, frozen</td>
<td>40%</td>
<td>kg</td>
<td>012.324</td>
</tr>
<tr>
<td>0207.43</td>
<td>00</td>
<td>00</td>
<td>Fatty livers, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>012.331</td>
</tr>
<tr>
<td>0207.44</td>
<td>00</td>
<td>00</td>
<td>Other, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>012.344</td>
</tr>
<tr>
<td>0207.45</td>
<td>00</td>
<td>00</td>
<td>Other, frozen</td>
<td>40%</td>
<td>kg</td>
<td>012.357</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16]

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>0207.51</td>
<td>00</td>
<td>00</td>
<td>- Not cut in pieces, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>012.315</td>
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<tr>
<td>0207.52</td>
<td>00</td>
<td>00</td>
<td>- Not cut in pieces, frozen</td>
<td>40%</td>
<td>kg</td>
<td>012.325</td>
</tr>
<tr>
<td>0207.53</td>
<td>00</td>
<td>00</td>
<td>- Fatty livers, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>012.332</td>
</tr>
<tr>
<td>0207.54</td>
<td>00</td>
<td>00</td>
<td>- Other, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>012.345</td>
</tr>
<tr>
<td>0207.55</td>
<td>00</td>
<td>00</td>
<td>- Other, frozen</td>
<td>40%</td>
<td>kg</td>
<td>012.358</td>
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<tr>
<td>0207.60</td>
<td>00</td>
<td>00</td>
<td>- Guinea fowl</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.08</td>
<td>00</td>
<td>00</td>
<td>Other meat and edible meat offal, fresh, chilled or frozen</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.10</td>
<td>00</td>
<td>00</td>
<td>- Of rabbits or hares</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.30</td>
<td>00</td>
<td>00</td>
<td>- Of primates</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.40</td>
<td>00</td>
<td>00</td>
<td>- Of whales, dolphins and porpoises, mammals of the order Cetacea, of manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.50</td>
<td>00</td>
<td>00</td>
<td>- Of reptiles (including snakes and turtles)</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.60</td>
<td>00</td>
<td>00</td>
<td>- Of camels and other camelids (Camelidae)</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.80</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.90</td>
<td>10</td>
<td>00</td>
<td>- Edible meat offal</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.90</td>
<td>20</td>
<td>00</td>
<td>- Frogs' legs</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
<tr>
<td>0208.90</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>012.346</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>0209.10</td>
<td>00</td>
<td>00</td>
<td>- Of pigs (speck)</td>
<td>5%</td>
<td>kg</td>
<td>411.311</td>
</tr>
<tr>
<td>0209.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>411.311</td>
</tr>
</tbody>
</table>

**02.10**

Meat and edible meat offal, salted or in brine, dried or smoked; edible flours and meals of meat or meat offal.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>0210.11</td>
<td>00</td>
<td>00</td>
<td>- Hams, shoulders and cuts thereof, with bone in</td>
<td>20%</td>
<td>kg</td>
<td>016.11</td>
</tr>
<tr>
<td>0201.12</td>
<td>00</td>
<td>00</td>
<td>- Bellies (streaky) and cuts thereof</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0210.12</td>
<td>10</td>
<td>00</td>
<td>- Bacon</td>
<td>20%</td>
<td>kg</td>
<td>016.121</td>
</tr>
<tr>
<td>0210.13</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>016.129</td>
</tr>
<tr>
<td>0210.19</td>
<td>10</td>
<td>00</td>
<td>- Salted or in brine</td>
<td>5%</td>
<td>kg</td>
<td>016.191</td>
</tr>
<tr>
<td>0210.19</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>016.199</td>
</tr>
<tr>
<td>0210.20</td>
<td>00</td>
<td>00</td>
<td>- Meat of bovine animals</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV.</td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>----------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>----------</td>
</tr>
<tr>
<td>0210.20</td>
<td>10</td>
<td>00</td>
<td>- - - Salted or in brine</td>
<td>5%</td>
<td>kg</td>
<td>016.811</td>
</tr>
<tr>
<td>0210.20</td>
<td>20</td>
<td>00</td>
<td>- - - Dried</td>
<td>20%</td>
<td>kg</td>
<td>016.812</td>
</tr>
<tr>
<td>0210.20</td>
<td>30</td>
<td>00</td>
<td>- - - Smoked</td>
<td>20%</td>
<td>kg</td>
<td>016.813</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other, including edible flours and meals of meat or meat offal:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0210.91</td>
<td>00</td>
<td>00</td>
<td>- - - Of primates</td>
<td>20%</td>
<td>kg</td>
<td>016.891</td>
</tr>
<tr>
<td>0210.92</td>
<td>00</td>
<td>00</td>
<td>- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnepedia)</td>
<td>20%</td>
<td>kg</td>
<td>016.892</td>
</tr>
<tr>
<td>0210.93</td>
<td>00</td>
<td>00</td>
<td>- - - Of reptiles (including snakes and turtles)</td>
<td>20%</td>
<td>kg</td>
<td>016.893</td>
</tr>
<tr>
<td>0210.99</td>
<td>00</td>
<td>00</td>
<td>- - Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0210.99</td>
<td>10</td>
<td>00</td>
<td>- - - Of poultry, salted in brine, dried or smoked</td>
<td>20%</td>
<td>kg</td>
<td>016.8991</td>
</tr>
<tr>
<td>0210.99</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>016.8992</td>
</tr>
</tbody>
</table>
CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover:
   (a) Mammals of heading 01.06;
   (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
   (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
   (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.
<table>
<thead>
<tr>
<th>HS</th>
<th>CE</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
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<td>Live Fish</td>
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</tr>
<tr>
<td></td>
<td>0301.11</td>
<td>00 00</td>
<td>- Ornamental Fish;</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- - Freshwater</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0301.11</td>
<td>10 00</td>
<td>- - - For breeding</td>
<td>Free</td>
<td>kg/ea</td>
<td>034.1111</td>
</tr>
<tr>
<td></td>
<td>0301.11</td>
<td>90 00</td>
<td>- - - Other</td>
<td>40%</td>
<td>kg/ea</td>
<td>034.1121</td>
</tr>
<tr>
<td></td>
<td>0301.19</td>
<td>00 00</td>
<td>- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0301.19</td>
<td>10 00</td>
<td>- - - For breeding</td>
<td>Free</td>
<td>kg/ea</td>
<td>034.1119</td>
</tr>
<tr>
<td></td>
<td>0301.19</td>
<td>90 00</td>
<td>- - - Other</td>
<td>40%</td>
<td>kg/ea</td>
<td>034.1129</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other live fish</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0301.91</td>
<td>00 00</td>
<td>- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
<td>40%</td>
<td>kg</td>
<td>034.113</td>
</tr>
<tr>
<td></td>
<td>0301.92</td>
<td>00 00</td>
<td>- Eels (Ampullia spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.114</td>
</tr>
<tr>
<td></td>
<td>0301.93</td>
<td>00 00</td>
<td>- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhus spp., Mylopharyngodon piceus) Catla catla, Labeo spp., Osteochilus hasseli, Leptobarbus hoeveni, Megalobrama spp.)</td>
<td>40%</td>
<td>kg</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0301.94</td>
<td>00 00</td>
<td>- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)</td>
<td>40%</td>
<td>kg</td>
<td>034.117</td>
</tr>
<tr>
<td></td>
<td>0301.95</td>
<td>00 00</td>
<td>- - Southern bluefin tunas (Thunnus maccoya)</td>
<td>40%</td>
<td>kg</td>
<td>034.118</td>
</tr>
<tr>
<td></td>
<td>0301.99</td>
<td>00 00</td>
<td>- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0301.99</td>
<td>10 00</td>
<td>- - For breeding</td>
<td>Free</td>
<td>kg</td>
<td>034.1191</td>
</tr>
<tr>
<td></td>
<td>0301.99</td>
<td>90 00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.1199</td>
</tr>
<tr>
<td>03.02</td>
<td></td>
<td></td>
<td>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>0302.10</td>
<td>00 00</td>
<td>- Salmonidae, excluding edible fish offal of subheading 0302.91 to 0302.99;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0302.11</td>
<td>00 00</td>
<td>- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
<td>40%</td>
<td>kg</td>
<td>034.121</td>
</tr>
<tr>
<td></td>
<td>0302.13</td>
<td>00 00</td>
<td>- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus mason and Oncorhynchus rhodurus)</td>
<td>40%</td>
<td>kg</td>
<td>034.1221</td>
</tr>
<tr>
<td>Tariff Item</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Reference</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------</td>
<td>------------------------------------------------------------------------------</td>
<td>------</td>
<td>------</td>
<td>-----------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.14</td>
<td>Atlantic salmon (Salmo salar) and Dainue salmon (Huso huso)</td>
<td>40%</td>
<td>kg</td>
<td>034.1222</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.19</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>034.129</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.20</td>
<td>Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) excluding edible fish offal of subheading 0302.91 to 0302.99</td>
<td>40%</td>
<td>kg</td>
<td>034.131</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.21</td>
<td>Halibut (Reinhardtus hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)</td>
<td>40%</td>
<td>kg</td>
<td>034.131</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.22</td>
<td>Place (Pleuronectes platessa)</td>
<td>40%</td>
<td>kg</td>
<td>034.132</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.23</td>
<td>Sole (Solea spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.133</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.24</td>
<td>Turbot (Psetta maxima)</td>
<td>40%</td>
<td>kg</td>
<td>034.134</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.29</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>034.139</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.30</td>
<td>Tuna (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99</td>
<td>40%</td>
<td>kg</td>
<td>034.141</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.31</td>
<td>Albacore or long-finned tunas (Thunnus alalunga)</td>
<td>Free</td>
<td>kg</td>
<td>034.142</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.31</td>
<td>For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.143</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.32</td>
<td>Yellowfin tunas (Thunnus albacares)</td>
<td>Free</td>
<td>kg</td>
<td>034.144</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.32</td>
<td>For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.145</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.33</td>
<td>Skipjack or stripe-bellied bonito</td>
<td>40%</td>
<td>kg</td>
<td>034.146</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.34</td>
<td>Bigeye tunas (Thunnus obesus)</td>
<td>40%</td>
<td>kg</td>
<td>034.147</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.35</td>
<td>Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)</td>
<td>40%</td>
<td>kg</td>
<td>034.148</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.36</td>
<td>Southern bluefin tunas (Thunnus maccocy)</td>
<td>40%</td>
<td>kg</td>
<td>034.149</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.40</td>
<td>Herrings (Chupea harengus, Chupea pallasi), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerel (Rastrelliger spp.), seefishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Melanopus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis)</td>
<td>40%</td>
<td>kg</td>
<td>034.149</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.41</td>
<td>00</td>
<td>00</td>
<td>- - Herrings (Clupea harengus, Clupea pallasii)</td>
<td>Free</td>
<td>kg</td>
<td>034.151</td>
</tr>
<tr>
<td>0302.41</td>
<td>10</td>
<td>00</td>
<td>- - For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.153</td>
</tr>
<tr>
<td>0302.41</td>
<td>20</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.152</td>
</tr>
<tr>
<td>0302.42</td>
<td>00</td>
<td>00</td>
<td>- - Anchovies (Engraulis spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.1871</td>
</tr>
<tr>
<td>0302.43</td>
<td>00</td>
<td>00</td>
<td>- - Sardines (Sardina pilchardus, Sardinops spp.), sardineella (Sardineella spp.), brisling or sprats (Sprattus sprattus)</td>
<td>40%</td>
<td>kg</td>
<td>034.1871</td>
</tr>
<tr>
<td>0302.43</td>
<td>10</td>
<td>00</td>
<td>- - For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.153</td>
</tr>
<tr>
<td>0302.43</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.159</td>
</tr>
<tr>
<td>0302.44</td>
<td>00</td>
<td>00</td>
<td>- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)</td>
<td>40%</td>
<td>kg</td>
<td>034.179</td>
</tr>
<tr>
<td>0302.44</td>
<td>10</td>
<td>00</td>
<td>- - For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.171</td>
</tr>
<tr>
<td>0302.44</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.179</td>
</tr>
<tr>
<td>0302.45</td>
<td>00</td>
<td>00</td>
<td>- - Jack and horse mackerel (Trachurus spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.1872</td>
</tr>
<tr>
<td>0302.46</td>
<td>00</td>
<td>00</td>
<td>- - Cobia (Rachycentron canadum)</td>
<td>40%</td>
<td>kg</td>
<td>034.1873</td>
</tr>
<tr>
<td>0302.47</td>
<td>00</td>
<td>00</td>
<td>- - Swordfish (Xiphias gladius)</td>
<td>40%</td>
<td>kg</td>
<td>034.185</td>
</tr>
<tr>
<td>0302.49</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.1879</td>
</tr>
<tr>
<td>0302.49</td>
<td>10</td>
<td>00</td>
<td>- - Alewives and saithe, for processing</td>
<td>Free</td>
<td>kg</td>
<td>034.186</td>
</tr>
<tr>
<td>0302.49</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.1879</td>
</tr>
<tr>
<td>0302.50</td>
<td>00</td>
<td>00</td>
<td>- Fish of the families Bregmacerotidae, Engraulidae, Gadidae, Macrouridae, Melanidae, Merluccidae, Meridae and Muraenidae, excluding edible fish offal of subheading 0302.91 to 0302.99:</td>
<td>Free</td>
<td>kg</td>
<td>034.161</td>
</tr>
<tr>
<td>0302.51</td>
<td>10</td>
<td>00</td>
<td>- - For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.161</td>
</tr>
<tr>
<td>0302.51</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.169</td>
</tr>
<tr>
<td>0302.52</td>
<td>00</td>
<td>00</td>
<td>- - Haddock (Melanogrammus aeglefinus)</td>
<td>40%</td>
<td>kg</td>
<td>034.1811</td>
</tr>
<tr>
<td>0302.52</td>
<td>10</td>
<td>00</td>
<td>- - For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.1811</td>
</tr>
<tr>
<td>0302.52</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.1819</td>
</tr>
<tr>
<td>0302.53</td>
<td>00</td>
<td>00</td>
<td>- - Coalfish (Pollachius virens)</td>
<td>40%</td>
<td>kg</td>
<td>034.182</td>
</tr>
<tr>
<td>0302.54</td>
<td>00</td>
<td>00</td>
<td>- - Hake (Merluccius spp., Urophycis spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.18912</td>
</tr>
<tr>
<td>0302.54</td>
<td>10</td>
<td>00</td>
<td>- - For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.18913</td>
</tr>
<tr>
<td>0302.54</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.18913</td>
</tr>
<tr>
<td>0302.55</td>
<td>00</td>
<td>00</td>
<td>- - Alaska Pollack (Theragra chalcogramma)</td>
<td>40%</td>
<td>kg</td>
<td>034.18914</td>
</tr>
<tr>
<td>0302.55</td>
<td>10</td>
<td>00</td>
<td>- - For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.18914</td>
</tr>
<tr>
<td>0302.55</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.18915</td>
</tr>
<tr>
<td>0302.56</td>
<td>00</td>
<td>00</td>
<td>- - Blue whiting (Micromesistius poutassou, Micromesistius australis)</td>
<td>40%</td>
<td>kg</td>
<td>034.1874</td>
</tr>
<tr>
<td>HSN Code</td>
<td>Tariff Rate</td>
<td>Commodity Description</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.59</td>
<td>40%</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.70</td>
<td>40%</td>
<td>Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Icthyurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and sardineheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.71</td>
<td>40%</td>
<td>- Tilapias (Oreochromis spp.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.72</td>
<td>40%</td>
<td>- Catfish (Pangasius spp., Silurus spp., Clarias spp., Icthyurus spp.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.73</td>
<td>40%</td>
<td>- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.74</td>
<td>40%</td>
<td>- Eels (Anguilla spp.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.79</td>
<td>40%</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.80</td>
<td>40%</td>
<td>- Other fish, excluding edible fish offal of subheading 0302.91 to 0302.99.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.81</td>
<td>40%</td>
<td>- Dogfish and other sharks</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.82</td>
<td>40%</td>
<td>- Rays and skates (Rajidae)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.83</td>
<td>40%</td>
<td>- Toothfish (Dissostichus spp.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.84</td>
<td>40%</td>
<td>- Seabass (Dentex dentex)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.85</td>
<td>40%</td>
<td>- Seabream ( Sparidae)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.89</td>
<td>Free</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.89</td>
<td>40%</td>
<td>- Alewives and saithe, for processing</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.89</td>
<td>40%</td>
<td>- Snapper, croaker, groper, dolphinfish (mahi-mahi, dorado) and bangnarmy</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.89</td>
<td>40%</td>
<td>- Flying fish</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.89</td>
<td>40%</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.90</td>
<td>40%</td>
<td>- Livers, roes, mitt, fish fins, heads, tails, maws and other edible fish offal.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.91</td>
<td>40%</td>
<td>- Livers, roes and mitt</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.92</td>
<td>40%</td>
<td>- Shark fins</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.99</td>
<td>Free</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0302.99</td>
<td>Free</td>
<td>- For processing</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Tariff</td>
<td>Unit</td>
<td>HS Code</td>
<td></td>
<td></td>
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<tr>
<td>------</td>
<td>-----------------------------------------------------------------------------------------------</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>03.03</td>
<td>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04</td>
<td>40%</td>
<td>kg</td>
<td>034.199</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.11</td>
<td>- Sockeye salmon (red salmon) (Oncorhynchus nerka)</td>
<td>40%</td>
<td>kg</td>
<td>034.211</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.12</td>
<td>- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha,</td>
<td>40%</td>
<td>kg</td>
<td>034.2119</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Oncorhynchus masou and Oncorhynchus rhodurus)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.13</td>
<td>- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)</td>
<td>40%</td>
<td>kg</td>
<td>034.213</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.14</td>
<td>- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita,</td>
<td>40%</td>
<td>kg</td>
<td>034.212</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Oncorhynchus siltae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.19</td>
<td>- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Claris spp., Ictalurus</td>
<td>40%</td>
<td>kg</td>
<td>034.219</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>spp., Cirrhinus spp., Mylopharyngodon picus, Catla catla, Labeo spp., Osteochilus hasselti,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.23</td>
<td>- Tilapias (Oreochromis spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.2881</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.24</td>
<td>- Catfish (Pangasius spp., Silurus spp., Claris spp., Ictalurus spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.2882</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.25</td>
<td>- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp.,</td>
<td>40%</td>
<td>kg</td>
<td>034.2883</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cirrhinus spp., Mylopharyngodon picus, Catla catla, Labeo spp., Osteochilus hasselti,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Leptobarbus hoeveni, Megalobrama spp.)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.26</td>
<td>- Eels (Anguilla spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.286</td>
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<td></td>
</tr>
<tr>
<td>0303.29</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>034.2884</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae)</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td>, excluding edible fish offal of subheading 0303.91 to 0303.99:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Code</td>
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<td>-------</td>
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<tr>
<td>0303.31</td>
<td>- Halibut (Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus stenolepis)</td>
<td>40%</td>
<td>kg</td>
<td>034.221</td>
<td></td>
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<tr>
<td>0303.32</td>
<td>- Plaice (Pleuronectes platessa)</td>
<td>40%</td>
<td>kg</td>
<td>034.222</td>
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</tr>
<tr>
<td>0303.33</td>
<td>- Sole (Solea spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.223</td>
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<td></td>
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<tr>
<td>0303.34</td>
<td>- Turbots (Psetta maxima)</td>
<td>40%</td>
<td>kg</td>
<td>034.224</td>
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<tr>
<td>0303.39</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>034.229</td>
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<tr>
<td>0303.41</td>
<td>- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynmus (Katsuwmony) pelamis), excluding edible fish offal of subheading 0303.91 to 0303.99:</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>0303.42</td>
<td>- Albacore or longfinned tunas (Thunnus alalunga)</td>
<td>Free</td>
<td>kg</td>
<td>034.231</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.43</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>034.232</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.44</td>
<td>- Yellowfin tunas (Thunnus albacares)</td>
<td>40%</td>
<td>kg</td>
<td>034.233</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.45</td>
<td>- For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.234</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.46</td>
<td>- Skipjack or stripe-bellied bonito</td>
<td>Free</td>
<td>kg</td>
<td>034.235</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.47</td>
<td>- Bigeye tunas (Thunnus obesus)</td>
<td>40%</td>
<td>kg</td>
<td>034.236</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.48</td>
<td>- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)</td>
<td>Free</td>
<td>kg</td>
<td>034.237</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.49</td>
<td>- Southern bluefin tunas (Thunnus mauroy)</td>
<td>40%</td>
<td>kg</td>
<td>034.238</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.50</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>034.239</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.51</td>
<td>- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardinia pilchardus, Sardina spp.), sardinelia (Sardinella spp.), baitsing or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scombrorhombus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynmus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istophoridae), excluding edible fish offal of subheading 0303.91 to 0303.99:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0303.52</td>
<td>- Herrings (Clupea harengus, Clupea pallasii)</td>
<td>Free</td>
<td>kg</td>
<td>034.241</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.53</td>
<td>- For processing</td>
<td>40%</td>
<td>kg</td>
<td>034.242</td>
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</tr>
<tr>
<td>Code</td>
<td>Quantity</td>
<td>Description</td>
<td>Unit</td>
<td>Price</td>
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</tr>
<tr>
<td>0303.53</td>
<td>00</td>
<td>-- Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), baitsing or sprats (Sprattus sprattus)</td>
<td>Free</td>
<td>kg 034.243</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.53</td>
<td>10</td>
<td>-- For processing</td>
<td>Free</td>
<td>kg 034.243</td>
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<td></td>
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<tr>
<td>0303.53</td>
<td>90</td>
<td>-- Other</td>
<td>Free</td>
<td>kg 034.249</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.54</td>
<td>00</td>
<td>-- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)</td>
<td>Free</td>
<td>kg 034.261</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.54</td>
<td>10</td>
<td>-- For processing</td>
<td>Free</td>
<td>kg 034.261</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.54</td>
<td>90</td>
<td>-- Other</td>
<td>Free</td>
<td>kg 034.269</td>
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<td>0303.55</td>
<td>00</td>
<td>-- Jack and horse mackerel (Trachurus spp.)</td>
<td>Free</td>
<td>kg 034.2885</td>
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<td>0303.56</td>
<td>00</td>
<td>-- Cobia (Rachycentron canadum)</td>
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<td>kg 034.2886</td>
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<tr>
<td>0303.57</td>
<td>00</td>
<td>-- Swordfish (Xiphias gladius)</td>
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<tr>
<td>0303.57</td>
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<td>-- For processing</td>
<td>Free</td>
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<tr>
<td>0303.57</td>
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<tr>
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<td>00</td>
<td>-- Other</td>
<td>Free</td>
<td>kg 034.289</td>
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<td>0303.63</td>
<td>00</td>
<td>-- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</td>
<td>Free</td>
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<tr>
<td>0303.63</td>
<td>10</td>
<td>-- For processing</td>
<td>Free</td>
<td>kg 034.251</td>
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<tr>
<td>0303.63</td>
<td>90</td>
<td>-- Other</td>
<td>Free</td>
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<tr>
<td>0303.64</td>
<td>00</td>
<td>-- Haddock (Melanogrammus aeglefinus)</td>
<td>Free</td>
<td>kg 034.2831</td>
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<tr>
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<td>Free</td>
<td>kg 034.2831</td>
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<tr>
<td>0303.64</td>
<td>90</td>
<td>-- Other</td>
<td>Free</td>
<td>kg 034.2839</td>
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<tr>
<td>0303.65</td>
<td>00</td>
<td>-- Calfish (Pollachius virens)</td>
<td>Free</td>
<td>kg 034.2834</td>
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</tr>
<tr>
<td>0303.66</td>
<td>00</td>
<td>-- Hake (Merluccius spp., Urophycis spp.)</td>
<td>Free</td>
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<tr>
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<td>10</td>
<td>-- For processing</td>
<td>Free</td>
<td>kg 034.271</td>
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<tr>
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<td>-- Other</td>
<td>Free</td>
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<tr>
<td>0303.67</td>
<td>00</td>
<td>-- Alaska Pollack (Theragra chalcogramma)</td>
<td>Free</td>
<td>kg 034.2887</td>
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<tr>
<td>0303.68</td>
<td>00</td>
<td>-- Blue whiting (Micromesistius pontassou, Micromesistius australis)</td>
<td>Free</td>
<td>kg 034.2888</td>
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<tr>
<td>0303.69</td>
<td>00</td>
<td>-- Other</td>
<td>Free</td>
<td>kg 034.2889</td>
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<tr>
<td>0303.81</td>
<td>00</td>
<td>-- Dogfish and other sharks</td>
<td>Free</td>
<td>kg 034.285</td>
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<tr>
<td>0303.82</td>
<td>00</td>
<td>-- Rays and skates (Rajidae)</td>
<td>Free</td>
<td>kg 034.2804</td>
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</tr>
<tr>
<td>0303.83</td>
<td>00</td>
<td>-- Toothfish (Dissostichus spp.)</td>
<td>Free</td>
<td>kg 034.2804</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.83</td>
<td>10</td>
<td>-- For processing</td>
<td>Free</td>
<td>kg 034.2821</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0303.83</td>
<td>90</td>
<td>-- Other</td>
<td>Free</td>
<td>kg 034.2829</td>
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<tr>
<td>0302.84</td>
<td>00</td>
<td>-- Seabass (Dicentrarchus spp.)</td>
<td>Free</td>
<td>kg 034.287</td>
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<tr>
<td>0303.89</td>
<td>00</td>
<td>-- Other</td>
<td>Free</td>
<td>kg 034.2891</td>
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<td></td>
</tr>
<tr>
<td>0303.89</td>
<td>10</td>
<td>-- Alewives, smithe and pollock, for processing</td>
<td>Free</td>
<td>kg 034.2891</td>
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</table>
A.D. 2019] \hspace{0.5cm} \textbf{CUSTOMS (AMENDMENT OF SCHEDULES) ACT} \hspace{0.5cm} [No. 16]

<table>
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<th>Rate</th>
<th>Unit</th>
<th>Code</th>
</tr>
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<tbody>
<tr>
<td>0303.89</td>
<td>20 00 - - - Snapper, croaker, grouper, dolphinfish (mahi-mahi) and barracuda</td>
<td>40%</td>
<td>kg</td>
<td>034.2892</td>
</tr>
<tr>
<td>0303.89</td>
<td>30 00 - - - Flying fish</td>
<td>40%</td>
<td>kg</td>
<td>034.2893</td>
</tr>
<tr>
<td>0303.89</td>
<td>50 00 - - - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.2899</td>
</tr>
<tr>
<td></td>
<td>- Livers, roes, milk, fish fins, heads, tails, maws and other edible fish</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>offal:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0303.91</td>
<td>00 00 - - - Livers, roes and milk</td>
<td>40%</td>
<td>kg</td>
<td>034.2911</td>
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<tr>
<td>0303.91</td>
<td>10 00 - - - Livers</td>
<td>40%</td>
<td>kg</td>
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<tr>
<td>0303.91</td>
<td>20 00 - - - Roes</td>
<td>40%</td>
<td>kg</td>
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<td>0303.91</td>
<td>30 00 - - - Milt</td>
<td>40%</td>
<td>kg</td>
<td>034.2933</td>
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<tr>
<td>0303.92</td>
<td>00 00 - - - Shark fins</td>
<td>40%</td>
<td>kg</td>
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<tr>
<td>0303.99</td>
<td>00 00 - - - Other</td>
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<td>10 00 - - - For processing</td>
<td>Free</td>
<td>kg</td>
<td>034.2955</td>
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<tr>
<td>0303.99</td>
<td>00 00 - - - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.2999</td>
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</table>

03.04  Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.

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<th>Rate</th>
<th>Unit</th>
<th>Code</th>
</tr>
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<tbody>
<tr>
<td>0304.30</td>
<td>00 00 - - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silius spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichys spp., Cirrhinus spp., Mylopomus pectus, Catla catla, Labeo spp. Oreochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):</td>
<td>40%</td>
<td>kg</td>
<td>034.5141</td>
</tr>
<tr>
<td>0304.31</td>
<td>00 00 - - Tilapias (Oreochromis spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.5142</td>
</tr>
<tr>
<td>0304.32</td>
<td>00 00 - - Catfish (Pangasius spp., Silius spp., Clarias spp., Ictalurus spp.)</td>
<td>40%</td>
<td>kg</td>
<td>034.5143</td>
</tr>
<tr>
<td>0304.33</td>
<td>00 00 - - Nile perch (Lates niloticus)</td>
<td>40%</td>
<td>kg</td>
<td>034.5149</td>
</tr>
<tr>
<td>0304.39</td>
<td>00 00 - - Other</td>
<td>40%</td>
<td>kg</td>
<td>034.5151</td>
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</table>

- Fresh or chilled fillets of other fish:

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<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Code</th>
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<tbody>
<tr>
<td>0304.41</td>
<td>00 00 - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)</td>
<td>40%</td>
<td>kg</td>
<td>034.5152</td>
</tr>
<tr>
<td>0304.42</td>
<td>00 00 - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus clavagaster)</td>
<td>40%</td>
<td>kg</td>
<td>034.5153</td>
</tr>
<tr>
<td>0304.43</td>
<td>00 00 - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)</td>
<td>40%</td>
<td>kg</td>
<td>034.5153</td>
</tr>
<tr>
<td>No.</td>
<td>Code</td>
<td>Description</td>
<td>Percentage</td>
<td>Unit</td>
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<td>------</td>
<td>-------</td>
<td>------------------------------------------------------------------------------------------------</td>
<td>------------</td>
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</tr>
<tr>
<td>0304.44</td>
<td>00 00</td>
<td>Fish of the families Bregmaceriidae, Euclichthyidae, Gadidae, Macrouridae, Melanoididae, Merlucciidae, Moridae and Muracoideidae</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.45</td>
<td>00 00</td>
<td>Swordfish (Xiphias gladius)</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.46</td>
<td>00 00</td>
<td>Toothfish (Dissostichus spp.)</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.47</td>
<td>00 00</td>
<td>Dogfish and other sharks</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.48</td>
<td>00 00</td>
<td>Rays and Skates (Rajidae)</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.49</td>
<td>00 00</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
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<tr>
<td>0304.49</td>
<td>10 00</td>
<td>Flying fish</td>
<td>40%</td>
<td>kg</td>
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<tr>
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<td>90 00</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.51</td>
<td>00 00</td>
<td>Other, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.52</td>
<td>00 00</td>
<td>Tilapias (Oreochromis spp.), catfish (Pangasius spp., Siliurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Cyprinidae, Ididae, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
<td>40%</td>
<td>kg</td>
</tr>
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<td>0304.53</td>
<td>00 00</td>
<td>Salmonidae</td>
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<td>kg</td>
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<td>00 00</td>
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<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.55</td>
<td>00 00</td>
<td>Swordfish (Xiphias gladius)</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.56</td>
<td>00 00</td>
<td>Toothfish (Dissostichus spp.)</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.57</td>
<td>00 00</td>
<td>Dogfish and other sharks</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.59</td>
<td>00 00</td>
<td>Rays and Skates (Rajidae)</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.61</td>
<td>00 00</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.62</td>
<td>00 00</td>
<td>Catfish (Pangasius spp., Siliurus spp., Clarias spp., Ictalurus spp.)</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.63</td>
<td>00 00</td>
<td>Nile Perch (Lates niloticus)</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0304.69</td>
<td>00 00</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>HSN Code</td>
<td>Tariff Rate</td>
<td>Description</td>
<td></td>
<td></td>
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<tr>
<td>----------</td>
<td>-------------</td>
<td>-------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.71</td>
<td>40% kg</td>
<td>Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.72</td>
<td>40% kg</td>
<td>Haddock (Melanogrammus aeglefinus)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.73</td>
<td>40% kg</td>
<td>Coalfish (Pollachius virens)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.74</td>
<td>40% kg</td>
<td>Hake (Merluccius spp., Urophycis spp.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.75</td>
<td>40% kg</td>
<td>Alaska Pollack (Theragra chalcogramma)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.79</td>
<td>40% kg</td>
<td>Other freezing fillets of fish of other species</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.81</td>
<td>40% kg</td>
<td>Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Dariabe salmon (Hucho hucho)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.82</td>
<td>40% kg</td>
<td>Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.83</td>
<td>40% kg</td>
<td>Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.84</td>
<td>40% kg</td>
<td>Swordfish (Xiphias gladius)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.85</td>
<td>40% kg</td>
<td>Toothfish (Dissostichus spp.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.86</td>
<td>40% kg</td>
<td>Herrings (Clupea harengus, Clupea pallasi)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.87</td>
<td>40% kg</td>
<td>Tuna (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynus (Katsuwonus) pelamis)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.88</td>
<td>40% kg</td>
<td>Dogfish, other sharks, rays and skates (Rajidae)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.89</td>
<td>40% kg</td>
<td>Other freezing fish</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.91</td>
<td>40% kg</td>
<td>Swordfish (Xiphias gladius)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.92</td>
<td>40% kg</td>
<td>Toothfish (Dissostichus spp.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.93</td>
<td>40% kg</td>
<td>Tilapias (Oreochromis spp.), catfish (Pangasius spp., Siurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.94</td>
<td>Alaska Pollack (Theragra chalcogramma)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.95</td>
<td>Fish of the families Bregmaceroitidae, Eutrichthyidae, Gadidae, Macrouridae, Melanoididae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.96</td>
<td>Dogfish and other sharks</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.97</td>
<td>Rays and skates (Rajidae)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0304.99</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.*

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0305.10</td>
<td>Flours, meals and pellets of fish, fit for human consumption</td>
</tr>
<tr>
<td>0305.20</td>
<td>Livers, roes and milk of fish, dried, smoked, salted or in brine</td>
</tr>
</tbody>
</table>

*Fish fillets, dried, salted or in brine, but not smoked.*

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0305.31</td>
<td>Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp.), Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hsmelti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)</td>
</tr>
</tbody>
</table>

*Fish of the families Bregmaceroitidae, Eutrichthyidae, Gadidae, Macrouridae, Melanoididae, Merlucciidae, Moridae and Muraenolepididae.*

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0305.39</td>
<td>Other</td>
</tr>
</tbody>
</table>

*Smoked fish, including fillets, other than edible fish offal.*

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0305.41</td>
<td>Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kuskotch, Oncorhynchus</td>
</tr>
<tr>
<td>0305.42</td>
<td>00</td>
</tr>
<tr>
<td>0305.43</td>
<td>00</td>
</tr>
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<td>0305.44</td>
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<td>0305.49</td>
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<td>00</td>
</tr>
<tr>
<td>Code</td>
<td>Quantity</td>
</tr>
<tr>
<td>------</td>
<td>----------</td>
</tr>
<tr>
<td>0305.59</td>
<td>00 00</td>
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<tr>
<td>0305.59</td>
<td>10 00</td>
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<td>0305.59</td>
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<td>0305.61</td>
<td>00 00</td>
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<td>0305.62</td>
<td>00 00</td>
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<td>0305.63</td>
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<td>0305.64</td>
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<tr>
<td>0305.69</td>
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<td>0305.69</td>
<td>10 00</td>
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<tr>
<td>0305.69</td>
<td>20 00</td>
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<tr>
<td>0305.69</td>
<td>90 00</td>
</tr>
<tr>
<td>0305.71</td>
<td>00 00</td>
</tr>
<tr>
<td>0305.72</td>
<td>00 00</td>
</tr>
<tr>
<td>0305.79</td>
<td>00 00</td>
</tr>
<tr>
<td>03.06</td>
<td>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans fit for human consumption</td>
</tr>
<tr>
<td>----------------</td>
<td>-------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>0306.11 00 00</td>
<td>- Rock lobster and other sea crawfish (Palmarus spp., Panulirus spp., Jasus spp.) 40% kg 036.191</td>
</tr>
<tr>
<td>0306.12 00 00</td>
<td>- Lobsters (Homarus spp.) 40% kg 036.192</td>
</tr>
<tr>
<td>0306.14 00 00</td>
<td>- Crabs 40% kg 036.193</td>
</tr>
<tr>
<td>0306.15 00 00</td>
<td>- Norwegian lobsters (Nephrops norvegicus) 40% kg 036.196</td>
</tr>
<tr>
<td>0306.16 00 00</td>
<td>- Cold-water shrimps and prawns (Pandalus spp., Cragon crangon) 40% kg 036.111</td>
</tr>
<tr>
<td>0306.17 00 00</td>
<td>- Other shrimps and prawns 40% kg 036.119</td>
</tr>
<tr>
<td>0306.19 00 00</td>
<td>- Other, including flours, meals and pellets of crustaceans, fit for human consumption 40% kg 036.199</td>
</tr>
<tr>
<td>0306.31 00 00</td>
<td>- Rock lobster and other sea crawfish (Palmarus spp., Panulirus spp., Jasus spp.)</td>
</tr>
<tr>
<td>0306.31 10 00</td>
<td>- Live, for breeding or rearing Free kg 036.211</td>
</tr>
<tr>
<td>0306.31 90 00</td>
<td>- Other 40% kg 036.221</td>
</tr>
<tr>
<td>0306.32 00 00</td>
<td>- Lobsters (Homarus spp.)</td>
</tr>
<tr>
<td>0306.32 10 00</td>
<td>- Live, for breeding or rearing Free kg 036.231</td>
</tr>
<tr>
<td>0306.32 90 00</td>
<td>- Other 40% kg 036.241</td>
</tr>
<tr>
<td>0306.33 00 00</td>
<td>Crabs 40% kg 036.261</td>
</tr>
<tr>
<td>0306.34 00 00</td>
<td>Norwegian lobsters (Nephrops norvegicus) 40% kg 036.291</td>
</tr>
<tr>
<td>0306.35 00 00</td>
<td>- Cold-water shrimps and prawns (Pandalus spp., Cragon crangon)</td>
</tr>
<tr>
<td>0306.35 10 00</td>
<td>- Live, for breeding or rearing Free kg 036.2511</td>
</tr>
<tr>
<td>0306.35 30 00</td>
<td>- Other, cultured 40% kg 036.25211</td>
</tr>
<tr>
<td>0306.35 90 00</td>
<td>- Other, wild 40% kg 036.25311</td>
</tr>
<tr>
<td>0306.36 00 00</td>
<td>- Other shrimps and prawns</td>
</tr>
<tr>
<td>0306.36 10 00</td>
<td>- Live, for breeding or rearing Free kg 036.25121</td>
</tr>
<tr>
<td>0306.36 30 00</td>
<td>- Other, cultured 40% kg 036.25221</td>
</tr>
<tr>
<td>0306.36 90 00</td>
<td>- Other, wild 40% kg 036.25321</td>
</tr>
<tr>
<td>0306.39 00 00</td>
<td>- Other, including flours, meals and pellets of crustaceans, fit for human consumption</td>
</tr>
<tr>
<td>0306.39 10 00</td>
<td>- Live, for breeding or rearing Free kg 036.271</td>
</tr>
<tr>
<td>0306.39 90 00</td>
<td>- Other 40% kg 036.291</td>
</tr>
<tr>
<td>0306.91 00 00</td>
<td>Rock lobster and other sea crawfish (Palmarus spp., Panulirus spp., Jasus spp.) 40% kg 036.2991</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>0306.92</td>
<td>Lobsters (Homarus spp.)</td>
</tr>
<tr>
<td>0306.93</td>
<td>Crabs</td>
</tr>
<tr>
<td>0306.94</td>
<td>Norway lobsters (Nephrops norvegicus)</td>
</tr>
<tr>
<td>0306.95</td>
<td>Shrimps and prawns</td>
</tr>
<tr>
<td>0306.95</td>
<td>Other shrimps and prawns</td>
</tr>
<tr>
<td>0306.99</td>
<td>Other, including flours, meals and pellets of crustaceans, fit for human consumption</td>
</tr>
<tr>
<td>0306.99</td>
<td>Live, for breeding or rearing</td>
</tr>
<tr>
<td>0306.99</td>
<td>Other</td>
</tr>
</tbody>
</table>

**03.07**

Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.

- Oysters:
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0307.11</td>
<td>Live, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>036.311</td>
</tr>
<tr>
<td>0307.11</td>
<td>For breeding or rearing</td>
<td>Free</td>
<td>kg</td>
<td>036.311</td>
</tr>
<tr>
<td>0307.11</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>036.3191</td>
</tr>
<tr>
<td>0307.12</td>
<td>Frozen</td>
<td>40%</td>
<td>kg</td>
<td>036.3192</td>
</tr>
<tr>
<td>0307.19</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>036.3199</td>
</tr>
</tbody>
</table>

- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0307.21</td>
<td>Live, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>036.351</td>
</tr>
<tr>
<td>0307.22</td>
<td>Frozen</td>
<td>40%</td>
<td>kg</td>
<td>036.3912</td>
</tr>
<tr>
<td>0307.29</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>036.391</td>
</tr>
</tbody>
</table>

- Mussels (Mytilus spp., Perna spp.):
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0307.31</td>
<td>Live, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>036.352</td>
</tr>
<tr>
<td>0307.32</td>
<td>Frozen</td>
<td>40%</td>
<td>kg</td>
<td>036.3922</td>
</tr>
<tr>
<td>0307.39</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>036.3929</td>
</tr>
</tbody>
</table>

- Cuttle fish (Sepia officinalis, Rossia macrospina, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0307.42</td>
<td>Live, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>036.3311</td>
</tr>
<tr>
<td>0307.42</td>
<td>For breeding or rearing</td>
<td>Free</td>
<td>kg</td>
<td>036.3311</td>
</tr>
<tr>
<td>0307.42</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>036.3312</td>
</tr>
<tr>
<td>0307.43</td>
<td>Frozen</td>
<td>40%</td>
<td>kg</td>
<td>036.3711</td>
</tr>
<tr>
<td>0307.49</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>036.371</td>
</tr>
</tbody>
</table>

- Octopus (Octopus spp.):
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0307.51</td>
<td>Live, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>036.332</td>
</tr>
<tr>
<td>0307.52</td>
<td>Frozen</td>
<td>40%</td>
<td>kg</td>
<td>036.372</td>
</tr>
<tr>
<td>0307.59</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>036.379</td>
</tr>
<tr>
<td>0307.60</td>
<td>Snails, other than sea snails</td>
<td>40%</td>
<td>kg</td>
<td>012.93</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Tariff No.</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>0307.71</td>
<td>Live, fresh or chilled clams, cockles and ark shells</td>
<td>40%</td>
<td>kg</td>
<td>036.354</td>
</tr>
<tr>
<td>0307.72</td>
<td>Frozen clams, cockles and ark shells</td>
<td>40%</td>
<td>kg</td>
<td>036.352</td>
</tr>
<tr>
<td>0307.79</td>
<td>Other clams, cockles and ark shells</td>
<td>40%</td>
<td>kg</td>
<td>036.354</td>
</tr>
<tr>
<td>0307.81</td>
<td>Live, fresh or chilled abalone (Haliotis spp.)</td>
<td>40%</td>
<td>kg</td>
<td>036.3551</td>
</tr>
<tr>
<td>0307.82</td>
<td>Live, fresh or chilled Strombus conchs (Strombus spp.)</td>
<td>40%</td>
<td>kg</td>
<td>036.3551</td>
</tr>
<tr>
<td>0307.82</td>
<td>For breeding or rearing abalone (Haliotis spp.)</td>
<td>40%</td>
<td>kg</td>
<td>036.3552</td>
</tr>
<tr>
<td>0307.83</td>
<td>Frozen abalone (Haliotis spp.)</td>
<td>40%</td>
<td>kg</td>
<td>036.3961</td>
</tr>
<tr>
<td>0307.84</td>
<td>Frozen Strombus conchs (Strombus spp.)</td>
<td>40%</td>
<td>kg</td>
<td>036.3962</td>
</tr>
<tr>
<td>0307.87</td>
<td>Other abalone (Haliotis spp.)</td>
<td>40%</td>
<td>kg</td>
<td>036.3963</td>
</tr>
<tr>
<td>0307.88</td>
<td>Other Strombus conchs (Strombus spp.)</td>
<td>40%</td>
<td>kg</td>
<td>036.3964</td>
</tr>
<tr>
<td></td>
<td>Other, including flour, meals and pellets, fit for human consumption</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0307.91</td>
<td>Live, fresh or chilled cock</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0307.91</td>
<td>Conch</td>
<td>40%</td>
<td>kg</td>
<td>036.3561</td>
</tr>
<tr>
<td></td>
<td>Other mollusc</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0307.91</td>
<td>For breeding or rearing conch</td>
<td>Free</td>
<td>kg</td>
<td>036.3562</td>
</tr>
<tr>
<td>0307.91</td>
<td>Other conch</td>
<td>40%</td>
<td>kg</td>
<td>036.3559</td>
</tr>
<tr>
<td>0307.92</td>
<td>Frozen conch</td>
<td>40%</td>
<td>kg</td>
<td>036.3961</td>
</tr>
<tr>
<td>0307.99</td>
<td>Other conch</td>
<td>40%</td>
<td>kg</td>
<td>036.3966</td>
</tr>
<tr>
<td>0307.99</td>
<td>Sea-eggs</td>
<td>40%</td>
<td>kg</td>
<td>036.393</td>
</tr>
<tr>
<td>0307.99</td>
<td>Conch</td>
<td>40%</td>
<td>kg</td>
<td>036.396</td>
</tr>
<tr>
<td>0307.99</td>
<td>Other, including flour, meals and pellets, fit for human consumption</td>
<td>40%</td>
<td>kg</td>
<td>036.3999</td>
</tr>
</tbody>
</table>

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; flour, meals and pellets of aquatic invertebrates other than crustaceans and molluscs fit for human consumption

- Sea cucumbers (Stichopus japonicus, Holothuroidea):
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Tariff No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>0308.11</td>
<td>Live, fresh or chilled</td>
<td>40%</td>
<td>kg</td>
<td>036.357</td>
</tr>
<tr>
<td>0308.12</td>
<td>Frozen</td>
<td>40%</td>
<td>kg</td>
<td>036.3971</td>
</tr>
<tr>
<td>0308.19</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>036.397</td>
</tr>
<tr>
<td>No. 16</td>
<td>LAWS OF GUYANA</td>
<td>[A.D. 2019</td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>----------------</td>
<td>------------</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinarachnius esculentus):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>0308.21</td>
<td>00 00</td>
<td>Live, fresh or chilled</td>
</tr>
<tr>
<td>0308.22</td>
<td>00 00</td>
<td>Frozen</td>
</tr>
<tr>
<td>0308.29</td>
<td>00 00</td>
<td>Other</td>
</tr>
<tr>
<td>0308.30</td>
<td>00 00</td>
<td>Jellyfish (Rhopilema spp.)</td>
</tr>
<tr>
<td>0308.30</td>
<td>00 00</td>
<td>Other</td>
</tr>
</tbody>
</table>


CHAPTER 4
DAIRY PRODUCE; BIRDS’ EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT
ELSEWHERE SPECIFIED OR INCLUDED

Notes.

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

2. For the purposes of heading 04.05:
   (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 12% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
   (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
   (a) a milkfat content, by weight of the dry matter, of 5% or more;
   (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
   (c) they are moulded or capable of being moulded.

4. This Chapter does not cover:
   (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
   (b) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
   (c) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

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

2. For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

![Table of Goods and Duties](data:image/...)

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>04.01</td>
<td></td>
<td></td>
<td>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</td>
<td>40%</td>
<td>kg</td>
<td>022.11</td>
</tr>
<tr>
<td></td>
<td>0401.10</td>
<td>00</td>
<td>Of a fat content, by weight, not exceeding 1%</td>
<td>40%</td>
<td>kg</td>
<td>022.12</td>
</tr>
<tr>
<td></td>
<td>0401.20</td>
<td>00</td>
<td>Of a fat content, by weight, exceeding 1% but not exceeding 6%</td>
<td>40%</td>
<td>kg</td>
<td>022.131</td>
</tr>
<tr>
<td></td>
<td>0401.40</td>
<td>00</td>
<td>Of a fat content, by weight, exceeding 6% but not exceeding 10%</td>
<td>40%</td>
<td>kg</td>
<td>022.132</td>
</tr>
<tr>
<td></td>
<td>0401.50</td>
<td>00</td>
<td>Of a fat content, by weight, exceeding 10%</td>
<td>40%</td>
<td>kg</td>
<td></td>
</tr>
<tr>
<td>04.02</td>
<td></td>
<td></td>
<td>Milk and cream, concentrated or containing added sugar or other sweetening matter.</td>
<td>Free</td>
<td>kg</td>
<td>022.21</td>
</tr>
<tr>
<td></td>
<td>0402.10</td>
<td>00</td>
<td>In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%</td>
<td>Free</td>
<td>kg</td>
<td>022.221</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%</td>
<td>Free</td>
<td>kg</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0402.21</td>
<td>00</td>
<td>Not containing added sugar or other sweetening matter</td>
<td>Free</td>
<td>kg</td>
<td>022.229</td>
</tr>
<tr>
<td></td>
<td>0402.29</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0402.91</td>
<td>00</td>
<td>Not containing added sugar or other sweetening matter</td>
<td>20%</td>
<td>kg</td>
<td>022.23</td>
</tr>
<tr>
<td></td>
<td>0402.99</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0402.99</td>
<td>10</td>
<td>Condensed milk</td>
<td>20%</td>
<td>kg</td>
<td>022.241</td>
</tr>
<tr>
<td></td>
<td>0402.99</td>
<td>90</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>022.249</td>
</tr>
<tr>
<td>04.03</td>
<td></td>
<td></td>
<td>Buttermilk, curdled milk and cream, yogurt, kefir 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.</td>
<td>20%</td>
<td>kg</td>
<td>022.31</td>
</tr>
<tr>
<td></td>
<td>0403.10</td>
<td>00</td>
<td>Yogurt</td>
<td>20%</td>
<td>kg</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0403.50</td>
<td>00</td>
<td>Other</td>
<td>10%</td>
<td>kg</td>
<td></td>
</tr>
</tbody>
</table>

\* Note: The Duty Rate and Unit columns represent the specific duty and unit for each entry.

---

47
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Duty Rate</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>0404.10 00 00</td>
<td>Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>0404.90 00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>0405.10 00 00</td>
<td>Butter</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>0405.10 10 00</td>
<td>Non-salted butter</td>
<td>10%</td>
<td>kg</td>
</tr>
<tr>
<td>0405.10 20 00</td>
<td>Salted butter</td>
<td>10%</td>
<td>kg</td>
</tr>
<tr>
<td>0405.20 00 00</td>
<td>Dairy spreads</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>0405.90 00 00</td>
<td>Other</td>
<td>10%</td>
<td>kg</td>
</tr>
<tr>
<td>0405.90 10 00</td>
<td>Butter fat and butter oil</td>
<td>10%</td>
<td>kg</td>
</tr>
<tr>
<td>0405.90 20 00</td>
<td>Ghee</td>
<td>10%</td>
<td>kg</td>
</tr>
<tr>
<td>0405.90 30 00</td>
<td>Other</td>
<td>10%</td>
<td>kg</td>
</tr>
<tr>
<td>0406.10 00 00</td>
<td>Fresh (unripened or uncured) cheese, including whey cheese, and curd</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>0406.20 00 00</td>
<td>Grated or powdered cheese, of all kinds</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>0406.30 00 00</td>
<td>Processed cheese, not grated or powdered</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>0406.40 00 00</td>
<td>Blue-veined cheese and other cheese containing veins produced by Penicillium roquefortii</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>0406.50 00 00</td>
<td>Other cheese</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>0407.11 00 00</td>
<td>Fertilised eggs for incubation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0407.11 10 00</td>
<td>For breeder flock</td>
<td>Free</td>
<td>kg</td>
</tr>
<tr>
<td>0407.11 20 00</td>
<td>Not for breeder flock</td>
<td>30%</td>
<td>kg</td>
</tr>
<tr>
<td>0407.19 00 00</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0407.19 10 00</td>
<td>For breeder flock</td>
<td>Free</td>
<td>kg</td>
</tr>
<tr>
<td>0407.19 20 00</td>
<td>Not for breeder flock</td>
<td>30%</td>
<td>kg</td>
</tr>
<tr>
<td>0407.21 00 00</td>
<td>Other fresh eggs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0407.29 00 00</td>
<td>Of fowls or the species Gallus domesticus</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0407.30 00 00</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
</tr>
<tr>
<td>0408.11 00 00</td>
<td>Birds’ eggs, not in shell, and egg yolks, fresh, dried, boiled in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0408.11 00 00</td>
<td>Egg yolks</td>
<td>40%</td>
<td>kg</td>
</tr>
</tbody>
</table>

48
<table>
<thead>
<tr>
<th>S.no.</th>
<th>4-digits</th>
<th>2-digits</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>H.S. Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>0408.19</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>025.221</td>
</tr>
<tr>
<td>0408.91</td>
<td>00</td>
<td>00</td>
<td>- - Dried</td>
<td>40%</td>
<td>kg</td>
<td>025.219</td>
</tr>
<tr>
<td>0408.99</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>025.229</td>
</tr>
<tr>
<td>0409.00</td>
<td>00</td>
<td>00</td>
<td>Natural honey</td>
<td>40%</td>
<td>kg</td>
<td>061.6</td>
</tr>
<tr>
<td>0410.00</td>
<td>00</td>
<td>00</td>
<td>Edible products of animal origin, not elsewhere specified or included.</td>
<td>40%</td>
<td>kg</td>
<td>098.92</td>
</tr>
</tbody>
</table>
CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover -
   
   (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
   
   (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
   
   (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
   
   (d) Prepared knots or tufts for broom or brush making (heading 96.03).

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

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

4. Throughout the Nomenclature, the expression horsehair means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, inter alia, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>0501.00 00</td>
<td>00</td>
<td>Human hair, unworked, whether or not washed or scoured; waste of human hair.</td>
<td>5%</td>
<td>kg</td>
<td>291.91</td>
<td></td>
</tr>
<tr>
<td>05.02 0502.10</td>
<td>00</td>
<td>- Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</td>
<td>5%</td>
<td>kg</td>
<td>291.921</td>
<td></td>
</tr>
<tr>
<td>0502.90 05.03</td>
<td>00</td>
<td>- Other; bristles and hair and waste thereof</td>
<td>5%</td>
<td>kg</td>
<td>291.929</td>
<td></td>
</tr>
<tr>
<td>05.04. 0504.00</td>
<td>10</td>
<td>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.</td>
<td>5%</td>
<td>kg</td>
<td>291.931</td>
<td></td>
</tr>
<tr>
<td>0504.00 0504.00</td>
<td>20</td>
<td>- Sausage casings</td>
<td>5%</td>
<td>kg</td>
<td>291.932</td>
<td></td>
</tr>
<tr>
<td>0504.00 0504.00</td>
<td>90</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>291.939</td>
<td></td>
</tr>
<tr>
<td>05.05 0505.10</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>291.951</td>
<td></td>
</tr>
<tr>
<td>0505.90 0505.90</td>
<td>00</td>
<td>- Feathers of a kind used for stuffing; down</td>
<td>5%</td>
<td>kg</td>
<td>291.959</td>
<td></td>
</tr>
<tr>
<td>05.06 0506.10</td>
<td>00</td>
<td>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.</td>
<td>5%</td>
<td>kg</td>
<td>291.111</td>
<td></td>
</tr>
<tr>
<td>0506.90 0506.90</td>
<td>00</td>
<td>- Osseum and bones treated with acid</td>
<td>5%</td>
<td>kg</td>
<td>291.119</td>
<td></td>
</tr>
<tr>
<td>05.07 0507.10</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>291.161</td>
<td></td>
</tr>
<tr>
<td>0507.90 0507.90</td>
<td>00</td>
<td>- Ivory; ivory powder and waste</td>
<td>5%</td>
<td>kg</td>
<td>291.169</td>
<td></td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV-4</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>0508.00</td>
<td>00</td>
<td>00</td>
<td>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs crustaceans or echiuods and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.</td>
<td>5%</td>
<td>kg</td>
<td>291.115</td>
</tr>
<tr>
<td>[05.09] Deleted</td>
<td></td>
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</tr>
<tr>
<td>0510.00</td>
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<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>291.98</td>
</tr>
<tr>
<td>05.11</td>
<td></td>
<td></td>
<td>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</td>
<td></td>
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</tr>
<tr>
<td>0511.10</td>
<td>00</td>
<td>00</td>
<td>- Bovine semen</td>
<td>Free</td>
<td>kg</td>
<td>291.94</td>
</tr>
<tr>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0511.91</td>
<td>00</td>
<td>00</td>
<td>- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 6</td>
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<td></td>
</tr>
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<td>0511.91</td>
<td>10</td>
<td>00</td>
<td>- - Fish waste</td>
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<td>kg</td>
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<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
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</tr>
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<td>0511.90</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
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</tr>
<tr>
<td>0511.99</td>
<td>10</td>
<td>00</td>
<td>- S Human remains</td>
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<td>kg</td>
<td>291.991</td>
</tr>
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<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>291.999</td>
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</tbody>
</table>
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.
### Customs (Amendment of Schedules) Act

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<th>Duty Rate</th>
<th>Unit</th>
<th>SITC REV 4</th>
</tr>
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<td>06.01</td>
<td></td>
<td></td>
<td>Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>0601.10</td>
<td>00</td>
<td>00</td>
<td>- Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant</td>
<td>Free</td>
<td>kg/u</td>
<td>292.611</td>
</tr>
<tr>
<td>0601.20</td>
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<td>00</td>
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<td>Free</td>
<td>kg/u</td>
<td>292.612</td>
</tr>
<tr>
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<td>00</td>
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<td>Free</td>
<td>kg/u</td>
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<td>- - - Chicory plants</td>
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<td>- - - Roots</td>
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<td>06.02</td>
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<td></td>
<td>Other live plants (including their roots), cuttings and slips; mushroom spawn</td>
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<tr>
<td>0602.10</td>
<td>00</td>
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<td>- Unrooted cuttings and slips</td>
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<td>kg/u</td>
<td>292.691</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts</td>
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<td>kg/u</td>
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</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Rhododendrons and azaleas, grafted or not</td>
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<td>kg/u</td>
<td>292.693</td>
</tr>
<tr>
<td>0602.40</td>
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<td>00</td>
<td>- Roses, grafted or not</td>
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<td>kg/u</td>
<td>292.694</td>
</tr>
<tr>
<td>0602.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0602.90</td>
<td>10</td>
<td>00</td>
<td>- - - Banana plants</td>
<td>15%</td>
<td>kg</td>
<td>292.695</td>
</tr>
<tr>
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<td>20</td>
<td>00</td>
<td>- - - Coconut plants</td>
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<td>kg</td>
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</tr>
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<td>30</td>
<td>00</td>
<td>- - - Cocoa plants</td>
<td>15%</td>
<td>kg</td>
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</tr>
<tr>
<td>0602.90</td>
<td>40</td>
<td>00</td>
<td>- - - Citrus plants</td>
<td>15%</td>
<td>kg</td>
<td>292.698</td>
</tr>
<tr>
<td>0602.90</td>
<td>50</td>
<td>00</td>
<td>- - - Other</td>
<td>Free</td>
<td>kg</td>
<td>292.699</td>
</tr>
<tr>
<td>06.03</td>
<td></td>
<td></td>
<td>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dried, bleached, impregnated or otherwise prepared.</td>
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</tr>
<tr>
<td>0603.11</td>
<td>00</td>
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<td>- Roses</td>
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</tr>
<tr>
<td>0603.12</td>
<td>00</td>
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<td>- Carnations</td>
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<td>00</td>
<td>00</td>
<td>- Orchids</td>
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<td>kg</td>
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</tr>
<tr>
<td>0603.14</td>
<td>00</td>
<td>00</td>
<td>- Chrysanthemums</td>
<td>40%</td>
<td>kg</td>
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</tr>
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<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITE REV 4</td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
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<td>------------</td>
</tr>
<tr>
<td>0603.15</td>
<td>10</td>
<td>00</td>
<td>- - Lilies (Lilium spp.)</td>
<td>40%</td>
<td>kg</td>
<td>292.7116</td>
</tr>
<tr>
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<td>90</td>
<td>00</td>
<td>- - Other lilies</td>
<td>40%</td>
<td>kg</td>
<td>292.71191</td>
</tr>
<tr>
<td>0603.19</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0603.19</td>
<td>10</td>
<td>00</td>
<td>- - Anthuriums</td>
<td>40%</td>
<td>kg</td>
<td>292.7115</td>
</tr>
<tr>
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<td>30</td>
<td>00</td>
<td>- - Gerberas</td>
<td>40%</td>
<td>kg</td>
<td>292.7117</td>
</tr>
<tr>
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<td>40</td>
<td>00</td>
<td>- - Heliconias (Heliconia spp.)</td>
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<td>kg</td>
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</tr>
<tr>
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<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>292.71199</td>
</tr>
<tr>
<td>0603.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>292.719</td>
</tr>
</tbody>
</table>

**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, bleached, impregnated or otherwise prepared.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITE REV 4</th>
</tr>
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<tr>
<td>0604.20</td>
<td>00</td>
<td>00</td>
<td>- Fresh</td>
<td>40%</td>
<td>kg</td>
<td>292.723</td>
</tr>
<tr>
<td>0604.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>292.724</td>
</tr>
</tbody>
</table>
CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

1. This Chapter does not cover forage products of heading 12.14.

2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (Zea mays var. saccharata), fruits of the genus Capsicum or of the genus Pimenta, fennel, parsley, chervil, tarragon, cress and sweet marjoram (Majorana hortensis or Origanum majorana).

3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
   (a) dried leguminous vegetables, shelled (heading 07.13);
   (b) sweet corn in the forms specified in headings 11.02 to 11.04;
   (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
   (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).

4. However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading 09.04)
<table>
<thead>
<tr>
<th>HS</th>
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SHIC REV 4</th>
</tr>
</thead>
<tbody>
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<td>07.01</td>
<td>00</td>
<td>00</td>
<td>Potatoes, fresh or chilled.</td>
<td>Free</td>
<td>kg</td>
<td>054.11</td>
</tr>
<tr>
<td>07.01</td>
<td>00</td>
<td>00</td>
<td>- Seed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>07.01</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>30%</td>
<td>kg</td>
<td>054.19</td>
</tr>
<tr>
<td>07.02</td>
<td>00</td>
<td>00</td>
<td>Tomatoes, fresh or chilled.</td>
<td>40%</td>
<td>kg</td>
<td>054.4</td>
</tr>
</tbody>
</table>

07.03

- Onions and shallots:
- Onions                                                                                   | 30%       | kg   | 054.511  |
- Shallots (eschallots)                                                                     | 40%       | kg   | 054.512  |
- Garlic                                                                                    | Free      | kg   | 054.521  |
- Leeks and other alliaceous vegetables                                                    | 40%       | kg   | 054.529  |

07.04

Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
- Cauliflowers and headed broccoli:                                                            |
- Cauliflowers                                                                               | 40%       | kg   | 054.531  |
- Other                                                                                      | 40%       | kg   | 054.532  |
- Brussels sprouts                                                                           | 40%       | kg   | 054.533  |
- Other                                                                                      |           |      |           |
- Cabbages                                                                                  | 40%       | kg   | 054.534  |
- Other                                                                                      | 40%       | kg   | 054.539  |

07.05

Lettuce (Lactuca sativa) and chicory (Chichorium spp.), fresh or chilled
- Lettuce:
- Cabbage lettuce (head lettuce)                                                             | 40%       | kg   | 054.541  |
- Other                                                                                      | 40%       | kg   | 054.542  |
- Chicory:                                                                                   |
- Witloof chicory (Chichorium intybus var. foliosum)                                         | 40%       | kg   | 054.543  |
- Other                                                                                      |           |      |           |

07.06

Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
- Carrots and turnips:                                                                        |
- Carrots                                                                                    | 40%       | kg   | 054.551  |
- Other                                                                                      | 40%       | kg   | 054.552  |
- Other:                                                                                    |
- Beets                                                                                     | 40%       | kg   | 054.553  |
- Other                                                                                      | 40%       | kg   | 054.559  |
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
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<th>DUTY RATE</th>
<th>UNIT</th>
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<td>07.07</td>
<td></td>
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<td><strong>Cucumbers and gherkins, fresh or chilled.</strong></td>
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<tr>
<td>0707.00</td>
<td>10</td>
<td>00</td>
<td>- Cucumbers</td>
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<td>kg</td>
<td>054.561</td>
</tr>
<tr>
<td>0707.00</td>
<td>20</td>
<td>00</td>
<td>- Gherkins</td>
<td>40%</td>
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<td>054.562</td>
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<tr>
<td>07.08</td>
<td></td>
<td></td>
<td><strong>Leguminous vegetables, shelled or unshelled, fresh or chilled.</strong></td>
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</tr>
<tr>
<td>0708.10</td>
<td>00</td>
<td>00</td>
<td>- Peas (<em>Pisum Sativum</em>);</td>
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<td>kg</td>
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<td>00</td>
<td>00</td>
<td>- Beans (<em>Vigna spp., Phaseolus spp.</em>);</td>
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<td>kg</td>
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<td>00</td>
<td>- String beans (<em>Phaseolus vulgaris</em>)</td>
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<td>- Bora (bodi) beans (<em>Vigna spp.</em>)</td>
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<td>kg</td>
<td>054.572</td>
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<td>- Blackeye peas (<em>Vigna unguiculata</em>)</td>
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<td>kg</td>
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<td>- Other</td>
<td>40%</td>
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<td>- Other leguminous vegetables</td>
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<tr>
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<td>00</td>
<td>- Pigeon peas (<em>Cajanus cajan</em>)</td>
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</tr>
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<td>90</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
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<td>00</td>
<td>- Asparagus</td>
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<td>00</td>
<td>- Aubergines (egg-plants)</td>
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<td>- Celery other than celeriac</td>
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<td>- Mushrooms of the genus <em>Agaricus</em></td>
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<td>- Other</td>
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<td>kg</td>
<td>054.589</td>
</tr>
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<td>00</td>
<td>- Fruits of the genus <em>Capsicum</em> or of the genus <em>Pimenta</em></td>
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<td>00</td>
<td>- Sweet peppers</td>
<td>40%</td>
<td>kg</td>
<td>054.5941</td>
</tr>
<tr>
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<td>90</td>
<td>00</td>
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<td>40%</td>
<td>kg</td>
<td>054.5949</td>
</tr>
<tr>
<td>0709.70</td>
<td>00</td>
<td>00</td>
<td>- Spinach, New Zealand spinach and orache spinach (garden spinach)</td>
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<td>kg</td>
<td>054.595</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Globe artichokes</td>
<td>40%</td>
<td>kg</td>
<td>054.5995</td>
</tr>
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<td>00</td>
<td>00</td>
<td>- Olives</td>
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<td>054.5996</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Pumpkins, squash and gourds (<em>Cucurbita spp.</em>)</td>
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<td></td>
</tr>
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<td>10</td>
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<td>- Pumpkins</td>
<td>40%</td>
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<td>90</td>
<td>00</td>
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<td>00</td>
<td>- Other</td>
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<td>00</td>
<td>- Zucchinis</td>
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<tr>
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<td>20</td>
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<td>- Ochroles</td>
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<td>kg</td>
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<tr>
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<td>30</td>
<td>00</td>
<td>- Sweet corn (corn on the cob)</td>
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<td>kg</td>
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<td>kg</td>
<td>054.5999</td>
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<td><strong>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</strong></td>
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<td>- Potatoes</td>
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<td>- Leguminous vegetables, shelled or unshelled:</td>
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<td>kg</td>
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</tr>
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<td>054.6922</td>
</tr>
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<td>054.6939</td>
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<td>-- Other</td>
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</tr>
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<td>00</td>
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<td>-- For use in industry</td>
<td>5%</td>
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</tr>
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<td>00</td>
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<td>5%</td>
<td>kg</td>
<td>054.611</td>
</tr>
<tr>
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<td>00</td>
<td>-- Other</td>
<td>40%</td>
<td>kg</td>
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<td>00</td>
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</tr>
<tr>
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<td>00</td>
<td>-- Beets, for use in industry</td>
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<tr>
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<td>- Mixtures of vegetables</td>
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<td></td>
</tr>
<tr>
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<td>10</td>
<td>00</td>
<td>-- For use in industry</td>
<td>5%</td>
<td>kg</td>
<td>054.6991</td>
</tr>
<tr>
<td>0710.90</td>
<td>90</td>
<td>00</td>
<td>-- Other</td>
<td>40%</td>
<td>kg</td>
<td>054.6999</td>
</tr>
</tbody>
</table>

07.11 Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.

| 0711.20 | 00  | 00  | - Olives                                                                            | 5%        | kg     | 054.71    |
| 0711.40 | 00  | 00  | - Cucumbers and gherkins                                                            | 5%        | kg     | 054.72    |
|          |     |     | - Mushrooms and truffles                                                            |           |        |           |
| 0711.51 | 00  | 00  | -- Mushrooms of the genus Agaricus                                                 | 5%        | kg     | 054.731   |
| 0711.59 | 00  | 00  | -- Other                                                                            | 5%        | kg     | 054.739   |
| 0711.90 | 00  | 00  | - Other vegetables; mixtures of vegetables                                         | 5%        | kg     | 054.78    |

07.12 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.

| 0712.20 | 00  | 00  | - Onions                                                                            | 5%        | kg     | 056.12    |
### Description of Goods

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<th>HS</th>
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<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>0712.31</td>
<td>00</td>
<td>00</td>
<td>Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and muffles:</td>
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<td>kg</td>
<td>056.131</td>
</tr>
<tr>
<td>0712.32</td>
<td>00</td>
<td>00</td>
<td>Mushrooms of the genus Agaricus</td>
<td>5%</td>
<td>kg</td>
<td>056.132</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>Wood ears (Auricularia spp.)</td>
<td>5%</td>
<td>kg</td>
<td>056.133</td>
</tr>
<tr>
<td>0712.39</td>
<td>00</td>
<td>00</td>
<td>Jelly fungi (Tremella spp.)</td>
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<td>kg</td>
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</tr>
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<td>00</td>
<td>Other vegetables; mixtures of vegetables;</td>
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<td></td>
<td></td>
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<tr>
<td>0712.90</td>
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<td>00</td>
<td>Sweet corn, for sowing</td>
<td>Free</td>
<td>kg</td>
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<tr>
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<td>00</td>
<td>Other</td>
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<td>kg</td>
<td>056.199</td>
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<td>07.13</td>
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<td>Dried leguminous vegetables, shelled, whether or not skinned or split.</td>
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<td>00</td>
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<tr>
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<td>20</td>
<td>00</td>
<td>Split peas</td>
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<td>00</td>
<td>Other peas</td>
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<td>kg</td>
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<td>00</td>
<td>Chickpeas (Garbanzos)</td>
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<td>00</td>
<td>Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek</td>
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<td>kg</td>
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<tr>
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<td>00</td>
<td>Small red (adzuki) beans (Phaseolus or vigna angularis)</td>
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<td>00</td>
<td>Kidney beans, including white pea beans (Phaseolus vulgaris):</td>
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<td>00</td>
<td>Red kidney beans</td>
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<td>kg</td>
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</tr>
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<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>054.234</td>
</tr>
<tr>
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<td>00</td>
<td>Bambara beans (Vigna subterranea or Yeandzeta subterranea)</td>
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<td>kg</td>
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</tr>
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<td>Cow peas (Vigna unguiculata)</td>
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</tr>
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<td>00</td>
<td>Blackeye peas</td>
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<td>00</td>
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<td>00</td>
<td>Broad beans ((Vicia faba var. major) and horse beans (Vicia faba bar. Equina, Vicia faba var. minor))</td>
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<td>Pigeon peas (Cajanus cajan)</td>
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<td>-----------</td>
</tr>
<tr>
<td>07.14</td>
<td></td>
<td></td>
<td>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>tubers with high starch or huln content, fresh, chilled, frozen or dried, whether or</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>not sliced or in the form of pellets; sago pith.</td>
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<td>- Manioc (cassava)</td>
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</tr>
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<tr>
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<td>- Yams (<em>Dioscorea spp.</em>)</td>
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<td>kg</td>
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<td>- Yautia (<em>Yamthosoma spp.</em>)</td>
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<td>00</td>
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<td>- - Eddoes</td>
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<td>kg</td>
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<td>00</td>
<td>- - Tannias</td>
<td>40%</td>
<td>kg</td>
<td>054.835</td>
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<tr>
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<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>054.839</td>
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</table>
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.
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
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<th>UNIT</th>
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</tr>
</thead>
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<td>00</td>
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<tr>
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<td>00</td>
<td>- Other</td>
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<td>00</td>
<td>- - In shell (exocarp and mesocarp)</td>
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<td>kg</td>
<td>057.7122</td>
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<td>00</td>
<td>- - Other</td>
<td>40%</td>
<td>kg</td>
<td>057.719</td>
</tr>
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<td>- Cashew nuts</td>
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<td>kg</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

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<td>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not</td>
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### Customs (Amendment of Schedules) Act

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<td>kg</td>
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<td>- Cherries</td>
<td>15%</td>
<td>kg</td>
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</tr>
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<td>10</td>
<td>00</td>
<td>- Pineapples</td>
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<td>Fruit, dried, other than that of headings 08.01 to 08.06, mixtures of nuts or dried fruits of this chapter</td>
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<td>0813.10</td>
<td>00</td>
<td>00</td>
<td>- Apricots</td>
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<td>kg</td>
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<td>kg</td>
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<td>15%</td>
<td>kg</td>
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<td>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions</td>
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<td>0814.00</td>
<td>10</td>
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<td>- Of citrus</td>
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<td>kg</td>
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</tr>
<tr>
<td>0814.00</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>058.229</td>
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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 21.09.

2. This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading 12.11.
### Customs (Amendment of Schedules) Act

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<th>Unit</th>
<th>STC REV 4</th>
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<td></td>
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<td>00</td>
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<td>kg</td>
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<td>- - Other</td>
<td>40%</td>
<td>kg</td>
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<td>kg</td>
<td>074.11</td>
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<td>kg</td>
<td>074.13</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>not exceeding 3 kg</td>
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<td></td>
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<td>00</td>
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<td>kg</td>
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<td>kg</td>
<td>075.11</td>
</tr>
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<td>kg</td>
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<td>kg</td>
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<td>UNIT</td>
<td>STC REV.</td>
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<td>kg</td>
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<td>40%</td>
<td>kg</td>
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<td>40%</td>
<td>kg</td>
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<td>Cloves (whole fruit, cloves and stems)</td>
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<td>kg</td>
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<td>kg</td>
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<td>5%</td>
<td>kg</td>
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<td>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries</td>
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<td>00</td>
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<td>kg</td>
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<td>- Seeds of cumin</td>
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<td>5%</td>
<td>kg</td>
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<td>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices</td>
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<td>- Ginger</td>
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<td>kg</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

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<td>- Crushed or ground</td>
<td>40%</td>
<td>kg</td>
<td>075.272</td>
</tr>
<tr>
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<td>00</td>
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<td>- Saffron</td>
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<td>kg</td>
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<td>- Turmeric (<em>curcuma</em>)</td>
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<td></td>
<td></td>
<td></td>
<td>- Other spices:</td>
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<td></td>
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<tr>
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<td>00</td>
<td>- Mixtures referred to in Note 1 (b) to this Chapter</td>
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<td>- Other</td>
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<td>00</td>
<td>- - Thyme</td>
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<td>- - Other</td>
<td>5%</td>
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CHAPTER 10
CEREALS

Notes.

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
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<td>kg</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- - Seed</td>
<td>Free</td>
<td>kg</td>
<td>041.21</td>
</tr>
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<td>Free</td>
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</tr>
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<td>kg</td>
<td>04529</td>
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<td>- Seed</td>
<td>Free</td>
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</tr>
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<td>30%</td>
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<tr>
<td>1006.10</td>
<td>00</td>
<td>00</td>
<td>- Rice in the husk (paddy or rough)</td>
<td>Free</td>
<td>kg</td>
<td>042.11</td>
</tr>
<tr>
<td>1006.10</td>
<td>10</td>
<td>00</td>
<td>- - For sowing</td>
<td>Free</td>
<td>kg</td>
<td>042.11</td>
</tr>
<tr>
<td>1006.10</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>25%</td>
<td>kg</td>
<td>042.19</td>
</tr>
<tr>
<td>1006.20</td>
<td>00</td>
<td>00</td>
<td>- Husked (brown) rice.</td>
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<td></td>
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</tr>
<tr>
<td>1006.20</td>
<td>20</td>
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<td>- - Brown rice, not parboiled</td>
<td>25%</td>
<td>kg</td>
<td>042.25</td>
</tr>
<tr>
<td>1006.20</td>
<td>30</td>
<td>00</td>
<td>- - Parboiled brown rice, in packages for retail sale</td>
<td>25%</td>
<td>kg</td>
<td>042.23</td>
</tr>
<tr>
<td>1006.20</td>
<td>40</td>
<td>00</td>
<td>- - Other parboiled brown rice</td>
<td>25%</td>
<td>kg</td>
<td>042.24</td>
</tr>
<tr>
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<td>00</td>
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<td>- Semi-milled or wholly milled rice, whether or not polished or glazed.</td>
<td></td>
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<td></td>
</tr>
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<td></td>
<td></td>
<td>- - Semi-milled white rice.</td>
<td></td>
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</tr>
<tr>
<td>1006.30</td>
<td>11</td>
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<td>- - In packages for retail sale</td>
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<td>kg</td>
<td>042.3181</td>
</tr>
<tr>
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<td>12</td>
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<td>- - In packages of not more than 10 kg, not for retail sale</td>
<td>25%</td>
<td>kg</td>
<td>042.3182</td>
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<td>19</td>
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<td>- - Other</td>
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<td>kg</td>
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<td>kg</td>
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<tr>
<td>1006.30</td>
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<td>00</td>
<td>Other semi-milled parboiled rice</td>
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<td>kg</td>
<td>042.314</td>
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<td>Wholly milled white rice</td>
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</tr>
<tr>
<td>1006.30</td>
<td>41</td>
<td>00</td>
<td>In packages for retail sale</td>
<td>25%</td>
<td>kg</td>
<td>042.3184</td>
</tr>
<tr>
<td>1006.30</td>
<td>42</td>
<td>00</td>
<td>In packages of not more than 10 kg, not for retail sale</td>
<td>25%</td>
<td>kg</td>
<td>042.3185</td>
</tr>
<tr>
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<td>Other wholly milled white rice</td>
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<td>kg</td>
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</tr>
<tr>
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<td>50</td>
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<td>Wholly milled parboiled rice, in packages of not more than 10 kg</td>
<td>25%</td>
<td>kg</td>
<td>042.317</td>
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<td>kg</td>
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<td>Broken rice</td>
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<td>00</td>
<td>In packages for retail sale</td>
<td>25%</td>
<td>kg</td>
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</tr>
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<td>kg</td>
<td>042.329</td>
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<tr>
<td>10.07</td>
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<td>Grain Sorghum</td>
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<td>1007.10</td>
<td>00</td>
<td>00</td>
<td>Seed</td>
<td>Free</td>
<td>kg</td>
<td>045.31</td>
</tr>
<tr>
<td>1007.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>40%</td>
<td>kg</td>
<td>045.39</td>
</tr>
<tr>
<td>10.08</td>
<td></td>
<td></td>
<td>Buckwheat, millet and canary seeds; other cereals</td>
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<td></td>
</tr>
<tr>
<td>1008.10</td>
<td>00</td>
<td>00</td>
<td>Buckwheat</td>
<td>5%</td>
<td>kg</td>
<td>045.92</td>
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<td>Millet</td>
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<tr>
<td>1008.21</td>
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<td>00</td>
<td>Seed</td>
<td>5%</td>
<td>kg</td>
<td>045.911</td>
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<td>1008.29</td>
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<td>5%</td>
<td>kg</td>
<td>045.919</td>
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<tr>
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<td>Canary seeds</td>
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<td>kg</td>
<td>045.93</td>
</tr>
<tr>
<td>1008.40</td>
<td>00</td>
<td>00</td>
<td>Fonio (Digitaria spp.)</td>
<td>5%</td>
<td>kg</td>
<td>045.991</td>
</tr>
<tr>
<td>1008.50</td>
<td>00</td>
<td>00</td>
<td>Quinoa (Chenopodium quinoa)</td>
<td>5%</td>
<td>kg</td>
<td>045.992</td>
</tr>
<tr>
<td>1008.80</td>
<td>00</td>
<td>00</td>
<td>Triticale</td>
<td>5%</td>
<td>kg</td>
<td>045.993</td>
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<tr>
<td>1008.90</td>
<td>00</td>
<td>00</td>
<td>Other cereals</td>
<td>5%</td>
<td>kg</td>
<td>045.999</td>
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</tbody>
</table>
CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALTED GRAINS; STARCHES; INULIN; WHEAT GLUTEN

Notes.

1. This Chapter does not cover:
   
   (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
   (b) Prepared flours, groats, meals or starches of heading 19.01;
   (c) Corn flakes or other products of heading 19.04;
   (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
   (e) Pharmaceutical products (Chapter 30); or
   (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
   
   (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
   
   (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

<table>
<thead>
<tr>
<th>Cereal (a)</th>
<th>Starch Content (b)</th>
<th>Ash Content (c)</th>
<th>Rate of passage through a sieve with an aperture of 315 micrometres (df)</th>
<th>Rate of passage through a sieve with an aperture of 500 micrometres (df)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wheat and rye</td>
<td>45 %</td>
<td>2.5 %</td>
<td>80 %</td>
<td>80 %</td>
</tr>
<tr>
<td>Barley</td>
<td>45 %</td>
<td>3 %</td>
<td>80 %</td>
<td>80 %</td>
</tr>
<tr>
<td>Oats</td>
<td>45 %</td>
<td>5 %</td>
<td>80 %</td>
<td>80 %</td>
</tr>
<tr>
<td>Maize (corn) and grain sorghum</td>
<td>45 %</td>
<td>2 %</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Rice</td>
<td>45 %</td>
<td>1.6 %</td>
<td>80 %</td>
<td>80 %</td>
</tr>
<tr>
<td>Buckwheat</td>
<td>45 %</td>
<td>4 %</td>
<td>80 %</td>
<td>80 %</td>
</tr>
</tbody>
</table>

2. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains of which:
(a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.

(b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITE REV 4</th>
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<td>11.01</td>
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<td>Wheat or millet flour.</td>
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<td></td>
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<tr>
<td>1101.00</td>
<td>10</td>
<td>00</td>
<td>- - - Of durum wheat</td>
<td>5%</td>
<td>kg</td>
<td>046.11</td>
</tr>
<tr>
<td>1101.00</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>25%</td>
<td>kg</td>
<td>046.91</td>
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<tr>
<td>11.02</td>
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<td></td>
<td>Cereal flours other than of wheat or millet.</td>
<td></td>
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<td></td>
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<tr>
<td>1102.20</td>
<td>00</td>
<td>00</td>
<td>- Maize (corn) flour</td>
<td>5%</td>
<td>kg</td>
<td>047.11</td>
</tr>
<tr>
<td>1102.30</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1102.50</td>
<td>10</td>
<td>00</td>
<td>- - - Rice flour</td>
<td>40%</td>
<td>kg</td>
<td>047.192</td>
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<tr>
<td>1102.50</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>5%</td>
<td>047.199</td>
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<td>Cereal groats, meal and pellets.</td>
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<td></td>
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<td>1103.11</td>
<td>00</td>
<td>00</td>
<td>- Of wheat</td>
<td>5%</td>
<td>kg</td>
<td>046.2</td>
</tr>
<tr>
<td>1103.13</td>
<td>00</td>
<td>00</td>
<td>- Of maize (corn)</td>
<td>5%</td>
<td>kg</td>
<td>047.21</td>
</tr>
<tr>
<td>1103.19</td>
<td>00</td>
<td>00</td>
<td>- Of other cereals</td>
<td>5%</td>
<td>kg</td>
<td>047.22</td>
</tr>
<tr>
<td>1103.20</td>
<td>00</td>
<td>00</td>
<td>- Pellets</td>
<td>5%</td>
<td>kg</td>
<td>047.23</td>
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<td>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.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1104.12</td>
<td>00</td>
<td>00</td>
<td>- Of oats</td>
<td>5%</td>
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<td>048.132</td>
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<td>00</td>
<td>00</td>
<td>- Of other cereals</td>
<td>5%</td>
<td>kg</td>
<td>048.139</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other worked grains (for example, hulled, pearled, sliced or kibbled);</td>
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<tr>
<td>1104.22</td>
<td>00</td>
<td>00</td>
<td>- Of oats</td>
<td>5%</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- Of maize (corn)</td>
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<td>1104.29</td>
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<td>kg</td>
<td>048.149</td>
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<tr>
<td>1104.30</td>
<td>00</td>
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<td>- Germ of cereals, whole, rolled, flaked or ground</td>
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<td>kg</td>
<td>048.15</td>
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<td>Flour, meal, powder, flakes, granules and pellets of potatoes.</td>
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<td>1105.10</td>
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<td>00</td>
<td>- Flour, meal and powder</td>
<td>5%</td>
<td>kg</td>
<td>056.41</td>
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<tr>
<td>1105.20</td>
<td>00</td>
<td>00</td>
<td>- Flakes, granules and pellets</td>
<td>5%</td>
<td>kg</td>
<td>056.42</td>
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<td>11.06</td>
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<td>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.</td>
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<td>- Of the dried leguminous vegetables of heading 07.13</td>
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<td>kg</td>
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<td>- Of sago or of roots or tubers of heading 07.14</td>
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<td>00</td>
<td>- - Of manioc (cassava)</td>
<td>40%</td>
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<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STC REF.</td>
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</tr>
<tr>
<td>1106.20</td>
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<td>00</td>
<td>Arrorownoot flour</td>
<td>40%</td>
<td>kg</td>
<td>056.472</td>
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<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>056.479</td>
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<td>Of the products of Chapter 8.</td>
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<td>1106.30</td>
<td>10</td>
<td>00</td>
<td>Banana flour</td>
<td>40%</td>
<td>kg</td>
<td>056.481</td>
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<td>20</td>
<td>00</td>
<td>Plantain flour</td>
<td>40%</td>
<td>kg</td>
<td>056.482</td>
</tr>
<tr>
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<td>30</td>
<td>00</td>
<td>Coconut flour</td>
<td>5%</td>
<td>kg</td>
<td>056.483</td>
</tr>
<tr>
<td>1106.30</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>056.489</td>
</tr>
</tbody>
</table>

11.07 Malt, whether or not roasted.

- Not roasted:
| 1107.10| 00  | 00  | Malt flour                                        | Free      | kg   | 048.21  |
| 1107.10| 10  | 00  | Other                                             | Free      | kg   | 048.22  |
- Roasted:
| 1107.20| 00  | 00  | Malt flour                                        | Free      | kg   | 048.23  |
| 1107.20| 10  | 00  | Other                                             | Free      | kg   | 048.29  |

11.08 Starches; inulin.
- Starches:
| 1108.11| 00  | 00  | Wheat starch                                      | 5%        | kg   | 592.11  |
| 1108.12| 00  | 00  | Maize (corn) starch                               | 5%        | kg   | 592.12  |
| 1108.13| 00  | 00  | Potato starch                                     | 5%        | kg   | 592.13  |
| 1108.14| 00  | 00  | Manioc (cassava) starch                           | 5%        | kg   | 592.14  |
- Other starches:
| 1108.19| 10  | 00  | Arrorownoot starch                                | 40%       | kg   | 592.151 |
| 1108.19| 90  | 00  | Other                                             | 5%        | kg   | 592.159 |
| 1108.20| 00  | 00  | Inulin                                            | 5%        | kg   | 592.16  |
| 1109.00| 00  | 00  | Wheat gluten, whether or not dried.               | 5%        | kg   | 592.17  |
CHAPTER 12

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

Notes.

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

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

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

   Heading 12.09 does not, however, apply to the following even if for sowing:
   (a) Leguminous vegetables or sweet corn (Chapter 7);
   (b) Spices or other products of Chapter 9;
   (c) Cereals (Chapter 10); or
   (d) Products of headings 12.01 to 12.07 or 12.11.

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

   Heading 12.11 does not, however, apply to:
   (a) Medicaments of Chapter 30;
   (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
   (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term “seaweeds and other algae” does not include:
   (a) Dead single-cell micro-organisms of heading 21.02;
   (b) Cultures of micro-organisms of heading 30.02; or
   (c) Fertilisers of heading 31.01 or 31.05.
Subheading Note.

1. For the purposes of subheading 1205.10, the expression “low erucic acid, rape or colza seeds” means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
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<td>- Other</td>
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<td>kg</td>
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<tr>
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<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>222.629</td>
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<td>Free</td>
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<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>223.779</td>
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<td>- Other</td>
<td>Free</td>
<td>kg</td>
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<td>00</td>
<td>- - - For sowing</td>
<td>Free</td>
<td>kg</td>
<td>223.79</td>
</tr>
<tr>
<td>1207.99</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>223.79</td>
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</table>

12.08 Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
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<td>1208.10</td>
<td>00</td>
<td>00</td>
<td>- Of soya beans</td>
<td>15%</td>
<td>kg</td>
<td>223.91</td>
</tr>
<tr>
<td>1208.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>223.92</td>
</tr>
<tr>
<td>1208.90</td>
<td>10</td>
<td>00</td>
<td>- - Of ground-nuts</td>
<td>Free</td>
<td>kg</td>
<td>223.93</td>
</tr>
<tr>
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<td>00</td>
<td>- - Of copra</td>
<td>15%</td>
<td>kg</td>
<td>223.93</td>
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<td>00</td>
<td>- - - Other</td>
<td>Free</td>
<td>kg</td>
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12.09 Seeds, fruit and spores, of a kind used for sowing.

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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
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</thead>
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<td>1209.10</td>
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<td>- Sugar beet seeds</td>
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<td>kg</td>
<td>292.51</td>
</tr>
<tr>
<td>1209.21</td>
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<td>00</td>
<td>- Lucerne (alfalfa) seeds</td>
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<td>kg</td>
<td>292.521</td>
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<td>1209.22</td>
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<td>00</td>
<td>- Clover (Trifolium spp.) seeds</td>
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<td>kg</td>
<td>292.522</td>
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<tr>
<td>1209.23</td>
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<td>00</td>
<td>- Fescue seeds</td>
<td>Free</td>
<td>kg</td>
<td>292.523</td>
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<tr>
<td>1209.24</td>
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<td>- Kentucky blue grass (Poa pratensis L.) seeds</td>
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<td>- - Rye grass (Lolium multibract L., Lolium perenne L.) seeds</td>
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<td>kg</td>
<td>292.525</td>
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</table>
### Customs (Amendment of Schedules) Act [No. 16]

| HS    | CET | NAT | Description of Goods                                                                 | Duty Rate | Unit | STC Rev.
|-------|-----|-----|--------------------------------------------------------------------------------------|-----------|------|------------
| 1209.05 | 00  | 00  | - Other                                                                              | Free      | kg   | 292.2529
| 1209.50 | 00  | 00  | - Seeds of herbaceous plants cultivated principally for their flowers                | Free      | kg   | 292.53
|        |     |     | - Other                                                                              |           |      |            |
| 1209.91 | 00  | 00  | - Vegetable seeds                                                                   | Free      | kg   | 292.54
| 1209.99 | 00  | 00  | - Other                                                                              | Free      | kg   | 292.50

#### 12.10

- Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.

| HS    | CET | NAT | Description of Goods                                                                 | Duty Rate | Unit | STC Rev.
|-------|-----|-----|--------------------------------------------------------------------------------------|-----------|------|------------
| 1210.10 | 00  | 00  | - Hop cones, neither ground nor powdered nor in the form of pellets                   | 5%        | kg   | 054.841
| 1210.20 | 00  | 00  | - Hop cones, ground, powdered or in the form of pellets; lupulin                     | 5%        | kg   | 054.842

#### 12.11

- Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.

| HS    | CET | NAT | Description of Goods                                                                 | Duty Rate | Unit | STC Rev.
|-------|-----|-----|--------------------------------------------------------------------------------------|-----------|------|------------
| 1211.20 | 00  | 00  | - Ginseng roots                                                                      | 5%        | kg   | 292.42
| 1211.30 | 00  | 00  | - Coca leaf                                                                          | 5%        | kg   | 292.495
| 1211.40 | 00  | 00  | - Poppy straw                                                                        | 5%        | kg   | 292.496
| 1211.50 | 00  | 00  | - Ephedra                                                                            | 5%        | kg   | 292.497
| 1211.60 | 00  | 00  | - Other                                                                              |           |      |            |
| 1211.90 | 10  | 00  | - - Tonka beans                                                                       | 5%        | kg   | 292.491
| 1211.90 | 20  | 00  | - - Saraptopilla                                                                      | 5%        | kg   | 292.492
| 1211.90 | 30  | 00  | - - Aloe vera                                                                        | 5%        | kg   | 292.493
| 1211.90 | 40  | 00  | - - Quassia chips                                                                    | 5%        | kg   | 292.494
| 1211.90 | 90  | 00  | - - Other                                                                            | 5%        | kg   | 292.499

#### 12.12

- Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.

- Seaweeds and other algae.

| HS    | CET | NAT | Description of Goods                                                                 | Duty Rate | Unit | STC Rev.
|-------|-----|-----|--------------------------------------------------------------------------------------|-----------|------|------------
| 1212.21 | 00  | 00  | - Fit for human consumption                                                           | 5%        | kg   | 292.971
| 1212.29 | 00  | 00  | - Other                                                                              | 5%        | kg   | 292.979
<table>
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<th>DESCRIPTION OF GOODS</th>
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</tr>
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<td>- Mauby bark</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>chopped, ground, pressed or in the</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>form of pellets.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12.14</td>
<td></td>
<td></td>
<td>Swedes, mangolds, fodder roots,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>hay, lucerne (alfalfa), clover,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>safflower, forage kale, lupines,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>vetches and similar forage products,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>whether or not in the form of</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>pellets.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1214.10</td>
<td>00</td>
<td>00</td>
<td>Lucerne (alfalfa) meal and pellets</td>
<td>Free</td>
<td>kg</td>
<td>081.12</td>
</tr>
<tr>
<td>1214.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>081.13</td>
</tr>
</tbody>
</table>
CHAPTER 13

LAC: GUMS, RESINS AND OTHER
VEGETABLE SAPS AND EXTRACTS

Note.

1. Heading 19.02 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 30.06);

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

(i) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odorous 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).
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<tr>
<td>13.01</td>
<td></td>
<td></td>
<td>Lac: natural gums, resins, gum-resins and oleoresin (for example, balsams).</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1301.20</td>
<td>00</td>
<td>00</td>
<td>Gum Arabic</td>
<td>5%</td>
<td>kg</td>
<td>292.22</td>
</tr>
<tr>
<td>1301.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1301.90</td>
<td>10</td>
<td>00</td>
<td>- Gum-resins</td>
<td>5%</td>
<td>kg</td>
<td>292.291</td>
</tr>
<tr>
<td>1301.90</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>292.299</td>
</tr>
<tr>
<td>13.02</td>
<td></td>
<td></td>
<td>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1302.11</td>
<td>00</td>
<td>00</td>
<td>- Opium</td>
<td>5%</td>
<td>kg</td>
<td>292.941</td>
</tr>
<tr>
<td>1302.12</td>
<td>00</td>
<td>00</td>
<td>- Of liquorice</td>
<td>5%</td>
<td>kg</td>
<td>292.942</td>
</tr>
<tr>
<td>1302.13</td>
<td>00</td>
<td>00</td>
<td>- Of hops</td>
<td>5%</td>
<td>kg</td>
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<tr>
<td>1302.14</td>
<td>00</td>
<td>00</td>
<td>- Of ephedra</td>
<td>5%</td>
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<td>292.944</td>
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<td>1302.19</td>
<td>00</td>
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<td></td>
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</tr>
<tr>
<td>1302.19</td>
<td>10</td>
<td>00</td>
<td>- Aloe vera extract</td>
<td>5%</td>
<td>kg</td>
<td>292.945</td>
</tr>
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<td>1302.19</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
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<td>292.949</td>
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<tr>
<td>1302.20</td>
<td>00</td>
<td>00</td>
<td>- Pectic substances, pectinates and pectates</td>
<td>5%</td>
<td>kg</td>
<td>292.95</td>
</tr>
<tr>
<td>1302.31</td>
<td>00</td>
<td>00</td>
<td>- Mucilages and thickeners, whether or not modified, derived from vegetable products:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1302.32</td>
<td>00</td>
<td>00</td>
<td>- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds</td>
<td>5%</td>
<td>kg</td>
<td>292.962</td>
</tr>
<tr>
<td>1302.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>292.969</td>
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</tbody>
</table>
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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, \emph{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).
<table>
<thead>
<tr>
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<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.01</td>
<td></td>
<td></td>
<td>Vegetable materials of a kind used primarily for plaiting (for example, bamboo, rattan, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1401.10</td>
<td>00</td>
<td>00</td>
<td>- Bamboo</td>
<td>5%</td>
<td>kg</td>
<td>292.31</td>
</tr>
<tr>
<td>1401.20</td>
<td>00</td>
<td>00</td>
<td>- Rattan</td>
<td>5%</td>
<td>kg</td>
<td>292.32</td>
</tr>
<tr>
<td>1401.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>292.39</td>
</tr>
<tr>
<td>[14.02]</td>
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<td>Deleted</td>
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<tr>
<td>[14.03]</td>
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<td>Deleted</td>
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<tr>
<td>14.04</td>
<td></td>
<td></td>
<td>Vegetable products not elsewhere specified or included.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1404.20</td>
<td>00</td>
<td>00</td>
<td>- Cotton linters</td>
<td>5%</td>
<td>kg</td>
<td>263.2</td>
</tr>
<tr>
<td>1404.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>292.99</td>
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SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES
CHAPTER 15

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

Notes.

1. This Chapter does not cover:
   (a) Pig fat or poultry fat of heading 02.09;
   (b) Cocoa butter, fat or oil (heading 18.04);
   (c) Edible preparations containing by weight more than 15% of the products of heading 04.05
       (generally Chapter 21);
   (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
   (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic
       or toilet preparations, sulphonated oils or other goods of Section VI; or
   (f) Fats derived from oils (heading 40.02).

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

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

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

Subheading Note.

1. For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or
   colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.
<table>
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<th>DUTY RATE</th>
<th>UNIT</th>
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</tr>
</thead>
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<tr>
<td>15.01</td>
<td></td>
<td></td>
<td>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1501.10</td>
<td>00 00</td>
<td>- Lard</td>
<td>5%</td>
<td>kg</td>
<td>411.21</td>
</tr>
<tr>
<td></td>
<td>1501.20</td>
<td>00 00</td>
<td>- Other pig fat</td>
<td>5%</td>
<td>kg</td>
<td>411.291</td>
</tr>
<tr>
<td></td>
<td>1501.90</td>
<td>00 00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>411.292</td>
</tr>
<tr>
<td>15.02</td>
<td></td>
<td></td>
<td>Fats of bovine animals, sheep or goats, other than those of heading 15.03</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1502.10</td>
<td>00 00</td>
<td>- Tallow</td>
<td>5%</td>
<td>kg</td>
<td>411.321</td>
</tr>
<tr>
<td></td>
<td>1502.50</td>
<td>00 00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>411.329</td>
</tr>
<tr>
<td>15.03</td>
<td></td>
<td></td>
<td>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>1503.00</td>
<td>10 00</td>
<td>- - - Tallow oil</td>
<td>40%</td>
<td>kg</td>
<td>411.331</td>
</tr>
<tr>
<td></td>
<td>1503.00</td>
<td>90 00</td>
<td>- - - Other</td>
<td>40%</td>
<td>kg</td>
<td>411.339</td>
</tr>
<tr>
<td>15.04</td>
<td></td>
<td></td>
<td>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1504.10</td>
<td>00 00</td>
<td>- Fish-liver oils and their fractions</td>
<td>5%</td>
<td>kg</td>
<td>411.11</td>
</tr>
<tr>
<td></td>
<td>1504.20</td>
<td>00 00</td>
<td>- Fats and oils and their fractions, of fish, other than liver oils</td>
<td>5%</td>
<td>kg</td>
<td>411.12</td>
</tr>
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<td>1504.30</td>
<td>00 00</td>
<td>- Fats and oils and their fractions, of marine mammals</td>
<td>5%</td>
<td>kg</td>
<td>411.13</td>
</tr>
<tr>
<td>15.05</td>
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<td>Wool grease and fatty substances derived therefrom (including lanolin).</td>
<td></td>
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<td></td>
<td>1505.00</td>
<td>00 00</td>
<td></td>
<td>5%</td>
<td>kg</td>
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<tr>
<td>15.06</td>
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<td>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</td>
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<td></td>
<td>1506.00</td>
<td>00 00</td>
<td></td>
<td>5%</td>
<td>kg/l</td>
<td>411.39</td>
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<td>15.07</td>
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<td>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</td>
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<tr>
<td></td>
<td>1507.10</td>
<td>00 00</td>
<td>- Crude oil, whether or not degummed</td>
<td>40%</td>
<td>kg/l</td>
<td>421.11</td>
</tr>
<tr>
<td></td>
<td>1507.90</td>
<td>00 00</td>
<td>- Other</td>
<td>40%</td>
<td>kg/l</td>
<td>421.19</td>
</tr>
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<td>15.08</td>
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<td>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</td>
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<td>1508.10</td>
<td>00 00</td>
<td>- Crude oil</td>
<td>40%</td>
<td>kg/l</td>
<td>421.31</td>
</tr>
<tr>
<td></td>
<td>1508.90</td>
<td>00 00</td>
<td>- Other</td>
<td>40%</td>
<td>kg/l</td>
<td>421.39</td>
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<tr>
<td>15.09</td>
<td>00</td>
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<td>Olive oil and its fractions, whether or not refined, but not chemically modified.</td>
<td>- Virgin 40%</td>
<td>kg/l</td>
<td>421.41</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Other 40%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15.10</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - Crude oil 40%</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>90</td>
<td>00</td>
<td>- - Other 40%</td>
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<tr>
<td>15.11</td>
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<td>Palm oil and its fractions, whether or not refined, but not chemically modified.</td>
<td>- Crude oil 40%</td>
<td>kg/l</td>
<td>422.21</td>
</tr>
<tr>
<td></td>
<td>00</td>
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<td>- Other</td>
<td></td>
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<td>10</td>
<td>00</td>
<td>- -- Palm stearin 5%</td>
<td></td>
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</tr>
<tr>
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<td>90</td>
<td>00</td>
<td>- -- Other 40%</td>
<td></td>
<td></td>
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<tr>
<td>15.12</td>
<td>00</td>
<td>00</td>
<td>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</td>
<td>- Crude oil 40%</td>
<td>kg/l</td>
<td>421.51</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- - Other 40%</td>
<td></td>
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<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Cotton-seed oil and its fractions.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- -- Crude oil, whether or not gossypol has been removed 40%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- -- Other 40%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15.13</td>
<td>00</td>
<td>00</td>
<td>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</td>
<td>- Coconut (copra) oil and its fractions 40%</td>
<td>kg/l</td>
<td>422.31</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- - Crude oil 40%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- - Other 40%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Palm kernel or babassu oil and fractions thereof.</td>
<td>- Palm kernel or babassu oil and fractions thereof 40%</td>
<td>kg/l</td>
<td>422.49</td>
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</table>
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[No. 16]

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<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
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<td>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</td>
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</tr>
<tr>
<td></td>
<td>1514.11</td>
<td>00</td>
<td>Low erucic acid rape or colza oil and its fractions.</td>
<td>40%</td>
<td>kg/l</td>
<td>422.711</td>
</tr>
<tr>
<td></td>
<td>1514.19</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg/l</td>
<td>422.791</td>
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<tr>
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<td>00</td>
<td>- Crude oil</td>
<td>40%</td>
<td>kg/l</td>
<td>422.719</td>
</tr>
<tr>
<td></td>
<td>1514.99</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg/l</td>
<td>422.799</td>
</tr>
<tr>
<td>15.15</td>
<td></td>
<td></td>
<td>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</td>
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<td></td>
<td></td>
</tr>
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<td>1515.11</td>
<td>00</td>
<td>- Crude oil</td>
<td>5%</td>
<td>kg/l</td>
<td>422.11</td>
</tr>
<tr>
<td></td>
<td>1515.19</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg/l</td>
<td>422.19</td>
</tr>
<tr>
<td></td>
<td>1515.21</td>
<td>00</td>
<td>- Maize (corn) oil and its fractions</td>
<td>40%</td>
<td>kg/l</td>
<td>421.61</td>
</tr>
<tr>
<td></td>
<td>1515.29</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg/l</td>
<td>421.69</td>
</tr>
<tr>
<td></td>
<td>1515.30</td>
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<td>- Castor oil and its fractions</td>
<td>5%</td>
<td>kg/l</td>
<td>422.5</td>
</tr>
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<td>00</td>
<td>- Sesame oil and its fractions</td>
<td>40%</td>
<td>kg/l</td>
<td>421.8</td>
</tr>
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<td>1515.90</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td></td>
<td>1515.90</td>
<td>10</td>
<td>- Tung oil and its fractions</td>
<td>3%</td>
<td>kg/l</td>
<td>422.91</td>
</tr>
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<td>90</td>
<td>- Other</td>
<td>40%</td>
<td>kg/l</td>
<td>422.99</td>
</tr>
<tr>
<td>15.16</td>
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<td>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or ethoxylated, whether or not refined, but not further prepared.</td>
<td></td>
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<td>1516.10</td>
<td>00</td>
<td>Animal fats and oils and their fractions</td>
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<td></td>
<td></td>
</tr>
<tr>
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<td>1516.10</td>
<td>10</td>
<td>- Fish fats and oils and their fractions</td>
<td>40%</td>
<td>kg</td>
<td>431.211</td>
</tr>
<tr>
<td></td>
<td>1516.10</td>
<td>00</td>
<td>- Other</td>
<td>40%</td>
<td>kg</td>
<td>431.219</td>
</tr>
<tr>
<td></td>
<td>1516.20</td>
<td>00</td>
<td>- Vegetable fats and oils and their fractions</td>
<td>40%</td>
<td>kg</td>
<td>431.22</td>
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<td>DESCRIPTION OF GOODS</td>
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<td>UNIT</td>
<td>STIC REV 4</td>
</tr>
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<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>1517</td>
<td></td>
<td></td>
<td>Magarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1517.10</td>
<td>00</td>
<td>00</td>
<td>- Margarine, excluding liquid margarine</td>
<td>20%</td>
<td>kg</td>
<td>091.01</td>
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<tr>
<td>1517.00</td>
<td>00</td>
<td>00</td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1517.90</td>
<td>10</td>
<td>00</td>
<td>-- - Imitation lard and lard substitutes (shortening)</td>
<td>20%</td>
<td>kg</td>
<td>091.091</td>
</tr>
<tr>
<td>1517.90</td>
<td>90</td>
<td>00</td>
<td>-- - Other</td>
<td>20%</td>
<td>kg</td>
<td>091.099</td>
</tr>
<tr>
<td>1518.00</td>
<td>00</td>
<td>00</td>
<td>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically - - modified, excluding those of heading - - 15.16: inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</td>
<td>5%</td>
<td>kg</td>
<td>431.1</td>
</tr>
<tr>
<td>1519</td>
<td></td>
<td></td>
<td>Deleted</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1520.00</td>
<td>00</td>
<td>00</td>
<td>Glycerol, crude; glycerol waters and glycerol laces.</td>
<td>5%</td>
<td>kg/l</td>
<td>512.222</td>
</tr>
<tr>
<td>15.21</td>
<td></td>
<td></td>
<td>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1521.10</td>
<td>00</td>
<td>00</td>
<td>- Vegetable waxes</td>
<td>5%</td>
<td>kg</td>
<td>431.41</td>
</tr>
<tr>
<td>1521.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>431.42</td>
</tr>
<tr>
<td>1522.00</td>
<td>00</td>
<td>00</td>
<td>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</td>
<td>5%</td>
<td>kg</td>
<td>431.3</td>
</tr>
</tbody>
</table>
SECTION IV

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

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.
CHAPTER 16

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

Notes.

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

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 15.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 16.02.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as food suitable for infants or young children for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish, crustaceans, molluscs and other aquatic 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.01</td>
<td></td>
<td></td>
<td>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.</td>
<td>20%</td>
<td>kg</td>
<td>017.21</td>
</tr>
<tr>
<td>1601.00</td>
<td>10</td>
<td>00</td>
<td>Chicken sausages, canned</td>
<td>20%</td>
<td>kg</td>
<td>017.22</td>
</tr>
<tr>
<td>1601.00</td>
<td>20</td>
<td>00</td>
<td>Other chicken sausages</td>
<td>20%</td>
<td>kg</td>
<td>017.23</td>
</tr>
<tr>
<td>1601.00</td>
<td>30</td>
<td>00</td>
<td>Salami sausages</td>
<td>20%</td>
<td>kg</td>
<td>017.24</td>
</tr>
<tr>
<td>1601.00</td>
<td>40</td>
<td>00</td>
<td>Other sausages, canned</td>
<td>20%</td>
<td>kg</td>
<td>017.29</td>
</tr>
<tr>
<td>1601.00</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>017.29</td>
</tr>
<tr>
<td>16.02</td>
<td></td>
<td></td>
<td>Other prepared or preserved meat, meat offal or blood.</td>
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<td></td>
</tr>
<tr>
<td>1602.10</td>
<td>00</td>
<td>00</td>
<td>Homogenised preparations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1602.10</td>
<td>20</td>
<td>00</td>
<td>Preparations for infant use, as defined in Subheading Note 1 to this Chapter</td>
<td>10%</td>
<td>kg</td>
<td>098.112</td>
</tr>
<tr>
<td>1602.10</td>
<td>90</td>
<td>00</td>
<td>Other, as defined in Subheading Note 1 to this Chapter</td>
<td>15%</td>
<td>kg</td>
<td>098.119</td>
</tr>
<tr>
<td>1602.20</td>
<td>00</td>
<td>00</td>
<td>Of liver of any animal</td>
<td>20%</td>
<td>kg</td>
<td>017.3</td>
</tr>
<tr>
<td>1602.21</td>
<td>00</td>
<td>00</td>
<td>Of poultry of heading 01.05:</td>
<td>20%</td>
<td>kg</td>
<td>017.41</td>
</tr>
<tr>
<td>1602.32</td>
<td>00</td>
<td>00</td>
<td>Of fowls</td>
<td>20%</td>
<td>kg</td>
<td>017.431</td>
</tr>
<tr>
<td>1602.32</td>
<td>20</td>
<td>00</td>
<td>Homogenised preparations for use in the production of chicken sausages</td>
<td>20%</td>
<td>kg</td>
<td>017.431</td>
</tr>
<tr>
<td>1602.32</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>017.49</td>
</tr>
<tr>
<td>1602.40</td>
<td>00</td>
<td>00</td>
<td>Of swine</td>
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</tr>
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<td>1602.41</td>
<td>00</td>
<td>00</td>
<td>Hams and cuts thereof</td>
<td>20%</td>
<td>kg</td>
<td>017.51</td>
</tr>
<tr>
<td>1602.42</td>
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<td>Shoulders and cuts thereof</td>
<td>20%</td>
<td>kg</td>
<td>017.52</td>
</tr>
<tr>
<td>1602.49</td>
<td>00</td>
<td>00</td>
<td>Other, including mixtures</td>
<td></td>
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<tr>
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<td>00</td>
<td>Luncheon meat</td>
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<td>kg</td>
<td>017.53</td>
</tr>
<tr>
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<td>Other</td>
<td>20%</td>
<td>kg</td>
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<td>Of bovine animals</td>
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<td>00</td>
<td>Canned corned beef</td>
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<td>kg</td>
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<tr>
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<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>017.69</td>
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<td>00</td>
<td>Other, including preparations of blood of any animal</td>
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<td></td>
</tr>
<tr>
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<td>10</td>
<td>00</td>
<td>Corned mutton</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
<td>1602.90</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
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<td>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</td>
<td>5%</td>
<td>kg</td>
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<td>00</td>
<td>- - Salmon</td>
<td>20%</td>
<td>kg</td>
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</tr>
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<td>00</td>
<td>- - Herring</td>
<td>5%</td>
<td>kg</td>
<td>037.121</td>
</tr>
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<td>00</td>
<td>- - Sardines, sardinella and brisling or sprats:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1604.13</td>
<td>10</td>
<td>00</td>
<td>--- Sardines</td>
<td>5%</td>
<td>kg</td>
<td>037.122</td>
</tr>
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<td>20</td>
<td>00</td>
<td>--- Sardinella and brisling or sprats</td>
<td>20%</td>
<td>kg</td>
<td>037.123</td>
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<td>00</td>
<td>- - Tunas, skipjack and bonito (Sarda spp.):</td>
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<td></td>
<td></td>
</tr>
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<td>10</td>
<td>00</td>
<td>--- Tunas</td>
<td>5%</td>
<td>kg</td>
<td>037.131</td>
</tr>
<tr>
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<td>20</td>
<td>00</td>
<td>--- - Skipjack and bonito</td>
<td>20%</td>
<td>kg</td>
<td>037.132</td>
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<td>00</td>
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<td>- - Mackerel</td>
<td>5%</td>
<td>kg</td>
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</tr>
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<td>00</td>
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<td>- - Anchovies</td>
<td>20%</td>
<td>kg</td>
<td>037.151</td>
</tr>
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<td>00</td>
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<td>- - Eels</td>
<td>20%</td>
<td>kg</td>
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<td>00</td>
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<td>- - Shark Fins</td>
<td>20%</td>
<td>kg</td>
<td>---</td>
</tr>
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<td>- - Other</td>
<td>20%</td>
<td>kg</td>
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<td>20%</td>
<td>kg</td>
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<td>kg</td>
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</tr>
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<td>- - Caviar substitutes</td>
<td>20%</td>
<td>kg</td>
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<tr>
<td>16.05</td>
<td></td>
<td></td>
<td>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</td>
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</tr>
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<td>1605.10</td>
<td>00</td>
<td>00</td>
<td>- - Crab</td>
<td>20%</td>
<td>kg</td>
<td>037.211</td>
</tr>
<tr>
<td>1605.21</td>
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<td>00</td>
<td>- - Not in airtight container</td>
<td>20%</td>
<td>kg</td>
<td>037.2121</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>037.2129</td>
</tr>
<tr>
<td>1605.30</td>
<td>00</td>
<td>00</td>
<td>- - Lobster</td>
<td>20%</td>
<td>kg</td>
<td>037.213</td>
</tr>
<tr>
<td>1605.40</td>
<td>00</td>
<td>00</td>
<td>- - Other crustaceans</td>
<td>20%</td>
<td>kg</td>
<td>037.219</td>
</tr>
<tr>
<td>1605.51</td>
<td>00</td>
<td>00</td>
<td>- - Oysters</td>
<td>20%</td>
<td>kg</td>
<td>037.2211</td>
</tr>
<tr>
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<td>- - Scallops, including queen scallops</td>
<td>20%</td>
<td>kg</td>
<td>037.2212</td>
</tr>
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<td>00</td>
<td>00</td>
<td>- - Mussels</td>
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<td>kg</td>
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</tr>
<tr>
<td>1605.54</td>
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<td>00</td>
<td>- - Cuttle fish and squid</td>
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<td>kg</td>
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</tr>
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<td>- - Octopus</td>
<td>20%</td>
<td>kg</td>
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<td>00</td>
<td>00</td>
<td>- - Clams, cockles and arkshells</td>
<td>20%</td>
<td>kg</td>
<td>037.2216</td>
</tr>
<tr>
<td>HS</td>
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<td>DESCRIPTION OF GOODS</td>
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<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>---------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>1605.57</td>
<td>00</td>
<td>00</td>
<td>- - Abalone</td>
<td>20%</td>
<td>kg</td>
<td>037.2217</td>
</tr>
<tr>
<td>1605.58</td>
<td>00</td>
<td>00</td>
<td>- - Snails, other than sea snails</td>
<td>20%</td>
<td>kg</td>
<td>037.2218</td>
</tr>
<tr>
<td>1605.59</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>037.2199</td>
</tr>
<tr>
<td>1605.59</td>
<td>10</td>
<td>00</td>
<td>- - Conch</td>
<td>20%</td>
<td>kg</td>
<td>037.2191</td>
</tr>
<tr>
<td>1605.59</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>037.2199</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other aquatic invertebrates:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1605.61</td>
<td>00</td>
<td>00</td>
<td>- - Sea cucumbers</td>
<td>20%</td>
<td>kg</td>
<td>037.2221</td>
</tr>
<tr>
<td>1605.62</td>
<td>00</td>
<td>00</td>
<td>- - Sea urchins</td>
<td>20%</td>
<td>kg</td>
<td>037.2222</td>
</tr>
<tr>
<td>1605.63</td>
<td>00</td>
<td>00</td>
<td>- - Jellyfish</td>
<td>20%</td>
<td>kg</td>
<td>037.2223</td>
</tr>
<tr>
<td>1605.69</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>037.2229</td>
</tr>
</tbody>
</table>
CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

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

Subheading Notes.

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

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 anhedral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.
# Customs (Amendment of Schedules) Act

## HS | CET | NAT | Description of Goods | Duty Rate | Unit | STC REV 4
--- | --- | --- | --- | --- | --- | ---
17.01 | | | Cane or beet sugar and chemically pure sucrose, in solid form | | |
| | | | Raw sugar not containing added flavouring or colouring matter | | |
| 1701.12 | 00 | 00 | - - Beet sugar | 40% | kg | 061.12
| 1701.13 | 00 | 00 | - - Cane sugar specified in Subheading Note 2 to this Chapter | | |
| 1701.13 | 10 | 00 | - - For retail sale in packages of not more than 10kg | 40% | kg | 061.1121
| 1701.13 | 90 | 00 | - - Other | 40% | kg | 061.1129
| 1701.14 | 00 | 00 | - - Other cane sugar | | |
| 1701.14 | 10 | 00 | - - For retail sale in packages of not more than 10kg | 40% | kg | 061.1131
| 1701.14 | 90 | 00 | - - Other | 40% | kg | 061.1139
| | | - Other: | | |
| 1701.91 | 00 | 00 | - - Containing added flavouring or colouring matter | 40% | kg | 061.21
| 1701.99 | 00 | 00 | - - Other: | | |
| 1701.99 | 10 | 00 | - - Icing sugar | 30% | kg | 061.291
| 1701.99 | 90 | 00 | - - Other | 40% | kg | 061.299
| 17.02 | | | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel | | |
| 1702.11 | 00 | 00 | - - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter | 5% | kg | 061.911
| 1702.19 | 00 | 00 | - - Other | 5% | kg | 061.919
| 1702.20 | 00 | 00 | - Maple sugar and maple syrup | 5% | kg | 061.92
| 1702.30 | 00 | 00 | - Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose | 3% | kg | 061.93
| 1702.40 | 00 | 00 | - Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar | 5% | kg | 061.94
| 1702.50 | 00 | 00 | - Chemically pure fructose | 5% | kg | 061.95
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC</th>
<th>REV</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>1702.60</td>
<td>00</td>
<td>00</td>
<td>Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar</td>
<td>5%</td>
<td>kg</td>
<td>061.96</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1702.90</td>
<td>00</td>
<td>00</td>
<td>Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1702.90</td>
<td>10</td>
<td>00</td>
<td>- - - Syrup of cane sugar</td>
<td>40%</td>
<td>kg</td>
<td>061.991</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1702.90</td>
<td>20</td>
<td>00</td>
<td>- - - Caramel</td>
<td>40%</td>
<td>kg</td>
<td>061.992</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1702.90</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>40%</td>
<td>kg</td>
<td>061.999</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17.03</td>
<td></td>
<td></td>
<td>Molasses resulting from the extraction or refining of sugar.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1703.10</td>
<td>00</td>
<td>00</td>
<td>- - - Cane molasses:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1703.10</td>
<td>10</td>
<td>00</td>
<td>- - - Inedible</td>
<td>15%</td>
<td>kg&amp;l</td>
<td>061.511</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1703.10</td>
<td>20</td>
<td>00</td>
<td>- - - Edible</td>
<td>15%</td>
<td>kg&amp;l</td>
<td>061.512</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1703.90</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td>15%</td>
<td>kg&amp;l</td>
<td>061.59</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17.04</td>
<td></td>
<td></td>
<td>Sugar confectionery (including white chocolate), not containing cocoa.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1704.10</td>
<td>00</td>
<td>00</td>
<td>- - - Chewing gum, whether or not sugar-coated</td>
<td>20%</td>
<td>kg</td>
<td>062.21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1704.90</td>
<td>10</td>
<td>00</td>
<td>- - - Graval cheese</td>
<td>20%</td>
<td>kg</td>
<td>062.291</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1704.90</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>062.299</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CHAPTER 18
COCOA AND COCOA PREPARATIONS

Notes.
1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
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<tr>
<td>18.01</td>
<td></td>
<td>Cocoa beans, whole or broken, raw or roasted.</td>
<td>5%</td>
<td>kg</td>
<td>072.11</td>
</tr>
<tr>
<td>1801.00</td>
<td>10  00</td>
<td>- - - Raw</td>
<td>5%</td>
<td>kg</td>
<td>072.12</td>
</tr>
<tr>
<td>1801.00</td>
<td>20  00</td>
<td>- - - Roasted</td>
<td>5%</td>
<td>kg</td>
<td>072.12</td>
</tr>
<tr>
<td>1802.00</td>
<td>00  00</td>
<td>Cocoa shell, husk, skins and other cocoa waste.</td>
<td>5%</td>
<td>kg</td>
<td>072.5</td>
</tr>
<tr>
<td>18.03</td>
<td></td>
<td>Cocoa paste, whether or not defatted.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1803.10</td>
<td>00  00</td>
<td>- Not defatted</td>
<td>5%</td>
<td>kg</td>
<td>072.31</td>
</tr>
<tr>
<td>1803.20</td>
<td>00  00</td>
<td>- Wholly or partly defatted</td>
<td>5%</td>
<td>kg</td>
<td>072.32</td>
</tr>
<tr>
<td>1804.00</td>
<td>00  00</td>
<td>Cocoa butter, fat and oil.</td>
<td>5%</td>
<td>kg</td>
<td>072.4</td>
</tr>
<tr>
<td>18.05</td>
<td></td>
<td>Cocoa powder, not containing added sugar or other sweetening matter.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1805.00</td>
<td>10  00</td>
<td>- - - Put up for retail sale in packages of not more than 2 kg</td>
<td>20%</td>
<td>kg</td>
<td>072.21</td>
</tr>
<tr>
<td>1805.00</td>
<td>90  00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>072.29</td>
</tr>
<tr>
<td>18.06</td>
<td></td>
<td>Chocolate and other food preparations containing cocoa.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1806.10</td>
<td>00  00</td>
<td>- Cocoa powder, containing added sugar or other sweetening matter</td>
<td>20%</td>
<td>kg</td>
<td>073.1</td>
</tr>
<tr>
<td>1806.20</td>
<td>00  00</td>
<td>- 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</td>
<td>20%</td>
<td>kg</td>
<td>073.2</td>
</tr>
</tbody>
</table>

- Other, in blocks, slabs or bars:

<table>
<thead>
<tr>
<th>HS</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>1806.31</td>
<td>00  00</td>
<td>- - Filled</td>
<td>20%</td>
<td>kg</td>
<td>073.31</td>
</tr>
<tr>
<td>1806.32</td>
<td>00  00</td>
<td>- - Not filled</td>
<td>20%</td>
<td>kg</td>
<td>073.39</td>
</tr>
<tr>
<td>1806.90</td>
<td>00  00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>073.9</td>
</tr>
</tbody>
</table>
CHAPTER 19

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

Notes.

1. This Chapter does not cover:

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

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

   (c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

   (a) The term “groat” means cereals groats of Chapter 11;

   (b) The terms “flour” and “meal” mean:

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

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

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

4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>19.01</td>
<td></td>
<td></td>
<td>Malt extract; food preparations of flour, grains, 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.</td>
<td>Free</td>
<td>kg</td>
<td>098.93</td>
</tr>
<tr>
<td>1901.10</td>
<td>00</td>
<td>00</td>
<td>Preparations suitable for infants or young children, put up for retail sale</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1091.20</td>
<td>00</td>
<td>00</td>
<td>Mixes and doughs for the preparation of bakers' wares of heading 19.05:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1901.20</td>
<td>10</td>
<td>00</td>
<td>Cake mix in retail packages not exceeding 2 kg.</td>
<td>15%</td>
<td>kg</td>
<td>048.51</td>
</tr>
<tr>
<td>1901.20</td>
<td>80</td>
<td>00</td>
<td>Other:</td>
<td>5%</td>
<td>kg</td>
<td>048.59</td>
</tr>
<tr>
<td>1901.90</td>
<td>00</td>
<td>00</td>
<td>Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1901.90</td>
<td>10</td>
<td>00</td>
<td>Malt extract</td>
<td>5%</td>
<td>kg</td>
<td>098.941</td>
</tr>
<tr>
<td>1901.90</td>
<td>20</td>
<td>00</td>
<td>Preparations of malt extract</td>
<td>20%</td>
<td>kg</td>
<td>098.942</td>
</tr>
<tr>
<td>1901.90</td>
<td>90</td>
<td>00</td>
<td>Other:</td>
<td>20%</td>
<td>kg</td>
<td>098.949</td>
</tr>
<tr>
<td>19.02</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Uncooked pasta, not stuffed or otherwise prepared.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1902.11</td>
<td>00</td>
<td>00</td>
<td>Containing eggs</td>
<td>20%</td>
<td>kg</td>
<td>048.31</td>
</tr>
<tr>
<td>1902.19</td>
<td>00</td>
<td>00</td>
<td>Other:</td>
<td>20%</td>
<td>kg</td>
<td>098.39</td>
</tr>
<tr>
<td>1902.20</td>
<td>00</td>
<td>00</td>
<td>Stuffed pasta, whether or not cooked or otherwise prepared</td>
<td>20%</td>
<td>kg</td>
<td>098.911</td>
</tr>
<tr>
<td>1902.30</td>
<td>00</td>
<td>00</td>
<td>Other pasta</td>
<td>20%</td>
<td>kg</td>
<td>098.912</td>
</tr>
<tr>
<td>1902.40</td>
<td>00</td>
<td>00</td>
<td>Couscous</td>
<td>20%</td>
<td>kg</td>
<td>098.913</td>
</tr>
</tbody>
</table>
## A.D. 2019]  

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**  

<table>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>1903.00</td>
<td>00</td>
<td>00</td>
<td>Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</td>
<td>15%</td>
<td>kg</td>
<td>056.45</td>
</tr>
<tr>
<td>19.04</td>
<td></td>
<td></td>
<td>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.</td>
<td>20%</td>
<td>kg</td>
<td>048.111</td>
</tr>
<tr>
<td>1904.10</td>
<td>00</td>
<td>00</td>
<td>- Prepared foods obtained by the swelling or roasting of cereals or cereal products</td>
<td>20%</td>
<td>kg</td>
<td>048.112</td>
</tr>
<tr>
<td>1904.20</td>
<td>00</td>
<td>00</td>
<td>- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals</td>
<td>20%</td>
<td>kg</td>
<td>048.121</td>
</tr>
<tr>
<td>1904.30</td>
<td>00</td>
<td>00</td>
<td>- Bulgar wheat</td>
<td>30%</td>
<td>kg</td>
<td>048.129</td>
</tr>
<tr>
<td>1904.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>048.129</td>
</tr>
<tr>
<td>19.05</td>
<td></td>
<td></td>
<td>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.</td>
<td>20%</td>
<td>kg</td>
<td>048.411</td>
</tr>
<tr>
<td>1905.10</td>
<td>00</td>
<td>00</td>
<td>- Crispbread</td>
<td>20%</td>
<td>kg</td>
<td>048.421</td>
</tr>
<tr>
<td>1905.20</td>
<td>00</td>
<td>00</td>
<td>- Gingerbread and the like</td>
<td>20%</td>
<td>kg</td>
<td>048.422</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Sweet biscuits; waffles and wafers</td>
<td>20%</td>
<td>kg</td>
<td>048.423</td>
</tr>
<tr>
<td>1905.32</td>
<td>00</td>
<td>00</td>
<td>- Waffles and wafers</td>
<td>20%</td>
<td>kg</td>
<td>048.424</td>
</tr>
<tr>
<td>1905.32</td>
<td>10</td>
<td>00</td>
<td>- - Communion wafers, empty cachets of a kind suitable for pharmaceutical use</td>
<td>Free</td>
<td>kg</td>
<td>048.429</td>
</tr>
<tr>
<td>1905.32</td>
<td>20</td>
<td>00</td>
<td>- - - Sealing wafers, rice paper and similar products</td>
<td>5%</td>
<td>kg</td>
<td>048.412</td>
</tr>
<tr>
<td>1905.32</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>048.412</td>
</tr>
<tr>
<td>1905.40</td>
<td>00</td>
<td>00</td>
<td>- Rusk, toasted bread and similar toasted products</td>
<td>20%</td>
<td>kg</td>
<td>048.412</td>
</tr>
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<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>----------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>1905.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1905.90</td>
<td>10</td>
<td>00</td>
<td>- - - Biscuits, unsweetened</td>
<td>20%</td>
<td>kg</td>
<td>048.491</td>
</tr>
<tr>
<td>1905.90</td>
<td>20</td>
<td>00</td>
<td>- - - Ice cream cones</td>
<td>20%</td>
<td>kg</td>
<td>048.492</td>
</tr>
<tr>
<td>1905.90</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>048.499</td>
</tr>
</tbody>
</table>
CHAPTER 20

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

Notes.

1. This Chapter does not cover:

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

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

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

   (d) Homogenised composite food preparations of heading 21.04.

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

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

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

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

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

Subheading Notes.

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

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

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

Additional CARICOM Guidelines.

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

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

3. For the purposes of Subheadings 2009.61 and 2009.69, grape must partially fermented (whether or not fermentation has been arrested) and unfermented grape must with alcohol added, both having an alcoholic strength by volume exceeding 0.5 % vol., are classified in Heading 22.04.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>20.01</td>
<td></td>
<td></td>
<td>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Cucumbers and gherkins:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.711</td>
</tr>
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<td></td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.712</td>
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<td>00</td>
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<tr>
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<td>10</td>
<td>00</td>
<td>- - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
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<td>00</td>
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<td></td>
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<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Tomatoes, whole or in pieces:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.721</td>
</tr>
<tr>
<td></td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.729</td>
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<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - Tomato paste, in packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.731</td>
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<tr>
<td></td>
<td>20</td>
<td>00</td>
<td>- - Tomato paste, other</td>
<td>20%</td>
<td>kg</td>
<td>056.732</td>
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<tr>
<td></td>
<td>30</td>
<td>00</td>
<td>- - Other, in packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.733</td>
</tr>
<tr>
<td></td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.739</td>
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<tr>
<td>20.03</td>
<td></td>
<td></td>
<td>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</td>
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<td></td>
<td>00</td>
<td>00</td>
<td>- Mushrooms of the genus Agaricus:</td>
<td></td>
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<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.741</td>
</tr>
<tr>
<td></td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.742</td>
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<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - Other mushrooms:</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>11</td>
<td>00</td>
<td>- - - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.7411</td>
</tr>
<tr>
<td></td>
<td>19</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.7419</td>
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<td></td>
<td>90</td>
<td>00</td>
<td>- - - Truffles:</td>
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</tr>
<tr>
<td></td>
<td>91</td>
<td>00</td>
<td>- - - Truffles in packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.7491</td>
</tr>
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<td></td>
<td>99</td>
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<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.7499</td>
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<td>20.04</td>
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<td>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Potatoes:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.611</td>
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111
<table>
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<th>2004.10</th>
<th>90</th>
<th>00</th>
<th>- - - Other</th>
<th>20%</th>
<th>kg</th>
<th>056.619</th>
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<tr>
<td>2004.90</td>
<td>00</td>
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<td>- Other vegetables and mixtures of vegetables</td>
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<tr>
<td>2004.90</td>
<td>10</td>
<td>00</td>
<td>- - - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.691</td>
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<td>2004.90</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.699</td>
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**20.05**

Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00

<table>
<thead>
<tr>
<th>2005.10</th>
<th>00</th>
<th>00</th>
<th>- Homogenized vegetables:</th>
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<td>2005.10</td>
<td>20</td>
<td>00</td>
<td>- - - Preparations for infant use, as defined in Subheading Note 1 to this Chapter</td>
<td>10%</td>
<td>kg</td>
<td>098.122</td>
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<tr>
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<td>90</td>
<td>00</td>
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<td>20%</td>
<td>kg</td>
<td>098.129</td>
</tr>
<tr>
<td>2005.20</td>
<td>00</td>
<td>00</td>
<td>- Potatoes:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2005.20</td>
<td>10</td>
<td>00</td>
<td>- - - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.761</td>
</tr>
<tr>
<td>2005.20</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.769</td>
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<tr>
<td>2005.40</td>
<td>00</td>
<td>00</td>
<td>- Peas (Pisum sativum):</td>
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<tr>
<td>2005.40</td>
<td>10</td>
<td>00</td>
<td>- - - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.7911</td>
</tr>
<tr>
<td>2005.40</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.7919</td>
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- Beans (Vigna spp., Phaseolus spp.):

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<th>2005.51</th>
<th>00</th>
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<th>- - - Beans, shelled:</th>
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<td>2005.51</td>
<td>10</td>
<td>00</td>
<td>- - - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.7921</td>
</tr>
<tr>
<td>2005.51</td>
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<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.7922</td>
</tr>
<tr>
<td>2005.59</td>
<td>00</td>
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<td>- - - Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2005.59</td>
<td>10</td>
<td>00</td>
<td>- - - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.7923</td>
</tr>
<tr>
<td>2005.59</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.7929</td>
</tr>
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<td>2005.60</td>
<td>00</td>
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<td>- Asparagus</td>
<td>20%</td>
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- Olives:

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<th>00</th>
<th>00</th>
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<th>5%</th>
<th>kg</th>
<th>056.7931</th>
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<tbody>
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<td>2005.70</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.7939</td>
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</table>

- Sweet corn (Zea mays var. saccharata):

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<th>2005.80</th>
<th>00</th>
<th>00</th>
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<th>5%</th>
<th>kg</th>
<th>056.771</th>
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<tbody>
<tr>
<td>2005.80</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.779</td>
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</table>

- Other vegetables and mixtures of vegetables:

<table>
<thead>
<tr>
<th>2005.91</th>
<th>00</th>
<th>00</th>
<th>- - - Bamboo shoots:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2005.91</td>
<td>10</td>
<td>00</td>
<td>- - - In packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.7941</td>
</tr>
<tr>
<td>2005.91</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>056.7949</td>
</tr>
<tr>
<td>2005.99</td>
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<td>00</td>
<td>- - - Other:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2005.99</td>
<td>10</td>
<td>00</td>
<td>- - - Sauerkraut, in packages not less than 50 kg</td>
<td>5%</td>
<td>kg</td>
<td>056.7951</td>
</tr>
<tr>
<td>2005.99</td>
<td>20</td>
<td>00</td>
<td>- - - Sauerkraut, other</td>
<td>20%</td>
<td>kg</td>
<td>056.7959</td>
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<td>- Homogenized vegetables in packages not less than 50 kg</td>
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<td>kg</td>
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<td>98 00</td>
<td>- Other vegetables and mixtures of vegetables in packages not less than 50 kg</td>
<td>3%</td>
<td>kg</td>
<td>056.7991</td>
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</tr>
<tr>
<td>2005.99</td>
<td>99 00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>056.7999</td>
<td></td>
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</tbody>
</table>

**20.06**
Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).

| 2006.00 | 10 00 | - Citrus peel | 15% | kg | 062.11 |
| 2006.00 | 20 00 | - Glace cherries | 20% | kg | 062.12 |
| 2006.00 | 90 00 | - Other | 15% | kg | 062.19 |

**20.07**
Jams, fruit jellies, marmalade, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.

| 2007.10 | 00 00 | - Homogenised preparations |
| 2007.10 | 10 00 | - For infant use, as defined in Subheading Note 2 to this Chapter | 10% | kg | 098.131 |
| 2007.10 | 90 00 | - Other, as defined in Subheading Note 2 to this Chapter | 20% | kg | 098.139 |

**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.

<p>| 2008.11 | 00 00 | - Ground-nuts |
| 2008.11 | 10 00 | - Peanut butter | 20% | kg | 058.922 |
| 2008.11 | 90 00 | - Other | 20% | kg | 058.929 |
| 2008.19 | 00 00 | - Other, including mixtures |
| 2008.19 | 10 00 | - Coconut Cream | 20% | kg | 058.921 |</p>
<table>
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<th>No.</th>
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<th>Unit</th>
<th>Rate</th>
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<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.20</td>
<td>00 00</td>
<td>- Pineapples</td>
<td>20%</td>
<td>kg</td>
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<td>2008.21</td>
<td>00 00</td>
<td>- Citrus fruit:</td>
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<td>2008.22</td>
<td>10 00</td>
<td>- - - Oranges</td>
<td>20%</td>
<td>kg</td>
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<td>2008.23</td>
<td>20 00</td>
<td>- - - Grapefruits</td>
<td>20%</td>
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</tr>
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<td>2008.24</td>
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<td>- - - Other</td>
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</tr>
<tr>
<td>2008.25</td>
<td>00 00</td>
<td>- Pears</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.26</td>
<td>00 00</td>
<td>- Apricots</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.27</td>
<td>00 00</td>
<td>- Cherries:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2008.28</td>
<td>10 00</td>
<td>- - - Maraschino cherries</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.29</td>
<td>90 00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.30</td>
<td>00 00</td>
<td>- Peaches, including nectarines</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.31</td>
<td>00 00</td>
<td>- Strawberries</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Other, including mixtures other than those of subheading 2008.19</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2008.32</td>
<td>00 00</td>
<td>- - Palm hearts</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.33</td>
<td>00 00</td>
<td>- - Cranberries (Vaccinium macrocarpon, Vaccinium oxyccocos, Vaccinium vitis-idaea)</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.34</td>
<td>00 00</td>
<td>- - Mixtures</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.35</td>
<td>00 00</td>
<td>- - Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2008.36</td>
<td>10 00</td>
<td>- - - Mangoes</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.37</td>
<td>20 00</td>
<td>- - - Banana and plantain chugs</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.38</td>
<td>30 00</td>
<td>- - - Akee (ackee) (Blighia sapida Koenig)</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.39</td>
<td>40 00</td>
<td>- - - Christophine (choyote)</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>2008.40</td>
<td>90 00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>20.09</td>
<td>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.10</td>
<td>00 00</td>
<td>- Orange juice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.11</td>
<td>00 00</td>
<td>- - - Frozen</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.12</td>
<td>00 00</td>
<td>- - - Concentrated</td>
<td>40%</td>
<td>kg&amp;l</td>
</tr>
<tr>
<td>2009.13</td>
<td>00 00</td>
<td>- - - Other</td>
<td>40%</td>
<td>kg&amp;l</td>
</tr>
<tr>
<td>2009.14</td>
<td>10 00</td>
<td>- - Not frozen, of a Brix value not exceeding 20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.15</td>
<td>20 00</td>
<td>- - - For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg&amp;l</td>
</tr>
<tr>
<td>2009.16</td>
<td>20 00</td>
<td>- - - Other, in packages put up for retail sale, not concentrated</td>
<td>40%</td>
<td>kg&amp;l</td>
</tr>
<tr>
<td>2009.17</td>
<td>30 00</td>
<td>- - - Other, not concentrated</td>
<td>40%</td>
<td>kg&amp;l</td>
</tr>
<tr>
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<td>90 00</td>
<td>- - - Other, concentrated</td>
<td>40%</td>
<td>kg&amp;l</td>
</tr>
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<td>2009.19</td>
<td>00 00</td>
<td>- - Other</td>
<td></td>
<td></td>
</tr>
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<td>2009.20</td>
<td>10 00</td>
<td>- - - For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg&amp;l</td>
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<tr>
<td>Year</td>
<td>Month</td>
<td>Day</td>
<td>Description</td>
<td>Duty Rate</td>
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<td>------</td>
<td>-------</td>
<td>-----</td>
<td>------------------------------------------------------------------------------</td>
<td>-----------</td>
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<tr>
<td>2009.19</td>
<td>10</td>
<td>00</td>
<td>- - - Other, in packages put up for retail sale</td>
<td>40%</td>
</tr>
<tr>
<td>2009.19</td>
<td>90</td>
<td>00</td>
<td>- - - Not in packages put up for retail sale</td>
<td>40%</td>
</tr>
<tr>
<td>2009.21</td>
<td>00</td>
<td>00</td>
<td>- - - Grapefruit (including pomelo) juice: - Brix value not exceeding 20:</td>
<td></td>
</tr>
<tr>
<td>2009.21</td>
<td>10</td>
<td>00</td>
<td>- - - For infant use, in packages put up for retail sale</td>
<td>10%</td>
</tr>
<tr>
<td>2009.21</td>
<td>20</td>
<td>00</td>
<td>- - - Other, in packages put up for retail sale, not concentrated</td>
<td>40%</td>
</tr>
<tr>
<td>2009.21</td>
<td>30</td>
<td>00</td>
<td>- - - Other, not concentrated</td>
<td>40%</td>
</tr>
<tr>
<td>2009.21</td>
<td>90</td>
<td>00</td>
<td>- - - Other, concentrated</td>
<td>40%</td>
</tr>
<tr>
<td>2009.29</td>
<td>00</td>
<td>00</td>
<td>- - - Other:</td>
<td></td>
</tr>
<tr>
<td>2009.29</td>
<td>10</td>
<td>00</td>
<td>- - - For infant use, in packages put up for retail sale</td>
<td>10%</td>
</tr>
<tr>
<td>2009.29</td>
<td>20</td>
<td>00</td>
<td>- - - Other, in packages put up for retail sale</td>
<td>40%</td>
</tr>
<tr>
<td>2009.29</td>
<td>30</td>
<td>00</td>
<td>- - - Not in packages put up for retail sale</td>
<td>40%</td>
</tr>
<tr>
<td>2009.31</td>
<td>00</td>
<td>00</td>
<td>- - Of a Brix value not exceeding 20: - Lime juice of a Brix value not exceeding 20:</td>
<td></td>
</tr>
<tr>
<td>2009.31</td>
<td>11</td>
<td>00</td>
<td>- - - For infant use, in packages put up for retail sale</td>
<td>10%</td>
</tr>
<tr>
<td>2009.31</td>
<td>12</td>
<td>00</td>
<td>- - - Other, in packages put up for retail sale, concentrated</td>
<td>40%</td>
</tr>
<tr>
<td>2009.31</td>
<td>13</td>
<td>00</td>
<td>- - - Other, in packages put up for retail sale, not concentrated</td>
<td>40%</td>
</tr>
<tr>
<td>2009.31</td>
<td>19</td>
<td>00</td>
<td>- - - Not in packages put up for retail sale</td>
<td>40%</td>
</tr>
<tr>
<td>2009.31</td>
<td>91</td>
<td>00</td>
<td>- - - Other single citrus fruit of a Brix value not exceeding 20:</td>
<td></td>
</tr>
<tr>
<td>2009.31</td>
<td>92</td>
<td>00</td>
<td>- - - For infant use, in packages put up for retail sale</td>
<td>10%</td>
</tr>
<tr>
<td>2009.31</td>
<td>99</td>
<td>00</td>
<td>- - - Not in packages put up for retail sale</td>
<td>40%</td>
</tr>
<tr>
<td>2009.39</td>
<td>00</td>
<td>00</td>
<td>- - Other: - Lime juice of a Brix value exceeding 20:</td>
<td></td>
</tr>
<tr>
<td>2009.39</td>
<td>11</td>
<td>00</td>
<td>- - - For infant use, in packages put up for retail sale</td>
<td>10%</td>
</tr>
<tr>
<td>2009.39</td>
<td>12</td>
<td>00</td>
<td>- - - Other, in packages put up for retail sale, concentrated</td>
<td>40%</td>
</tr>
<tr>
<td>Code</td>
<td>Quantity</td>
<td>Description</td>
<td>Percentage</td>
<td>Unit</td>
</tr>
<tr>
<td>--------</td>
<td>----------</td>
<td>------------------------------------------------------------------------------</td>
<td>------------</td>
<td>-------</td>
</tr>
<tr>
<td>2009.39</td>
<td>13</td>
<td>Other, in packages put up for retail sale, not concentrated</td>
<td>40%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.39</td>
<td>19</td>
<td>Not in packages put up for retail sale</td>
<td>40%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other single citrus fruit of a Brix value exceeding 20.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.39</td>
<td>91</td>
<td>For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.39</td>
<td>92</td>
<td>Other, in packages put up for retail sale</td>
<td>40%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.39</td>
<td>99</td>
<td>Not in packages put up for retail sale</td>
<td>40%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pineapple juice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.41</td>
<td>00</td>
<td>Of a Brix value not exceeding 20.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.41</td>
<td>10</td>
<td>For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.41</td>
<td>30</td>
<td>Other, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.41</td>
<td>40</td>
<td>Not in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.49</td>
<td>10</td>
<td>For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.49</td>
<td>20</td>
<td>Other, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.49</td>
<td>40</td>
<td>Not in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.50</td>
<td>00</td>
<td>Tomato juice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.50</td>
<td>10</td>
<td>For infant use, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.50</td>
<td>90</td>
<td>Other tomato juice (see Chapter Note 4)</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Grape Juice (including Grape Must):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.61</td>
<td>00</td>
<td>Of a Brix value not exceeding 30.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.61</td>
<td>10</td>
<td>Concentrated, other than grape must</td>
<td>5%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.61</td>
<td>20</td>
<td>Grape Must (see Additional CARICOM Guideline 3)</td>
<td>5%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.61</td>
<td>30</td>
<td>Other, for infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.61</td>
<td>40</td>
<td>Other, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009.61</td>
<td>90</td>
<td>Other, not in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009.69</td>
<td>10</td>
<td>For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>Year</td>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>------------------------------------------------------------------------------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>2009</td>
<td>69</td>
<td>Grape Must (see Additional CARICOM Guideline 3)</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>69</td>
<td>Other, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>69</td>
<td>Other, not in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Apple juice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>71</td>
<td>Of a Brix value not exceeding 20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>71</td>
<td>Concentrated, not in packages put up for retail sale</td>
<td>3%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>71</td>
<td>Other, for infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>71</td>
<td>Other, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>71</td>
<td>Other, not in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Apple juice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>79</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>79</td>
<td>For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>79</td>
<td>Other, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>79</td>
<td>Not in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>81</td>
<td>Cranberry (Vaccinium macrocarpon, Vaccinium oxycocos, Vaccinium vitis-idaea)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>81</td>
<td>For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>81</td>
<td>Other</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Passion fruit juice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>89</td>
<td>For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>89</td>
<td>Other, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>89</td>
<td>Other, concentrated, not in packages put up for retail sale</td>
<td>15%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>89</td>
<td>Other</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tamarind juice</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>89</td>
<td>For infant use, in packages put up for retail sale</td>
<td>10%</td>
<td>kg/l</td>
</tr>
<tr>
<td>2009</td>
<td>89</td>
<td>Other, in packages put up for retail sale</td>
<td>20%</td>
<td>kg/l</td>
</tr>
<tr>
<td>No.</td>
<td>Year</td>
<td>Date</td>
<td>Description</td>
<td>Rate</td>
</tr>
<tr>
<td>-----</td>
<td>------</td>
<td>------</td>
<td>-------------</td>
<td>------</td>
</tr>
<tr>
<td>2009.89</td>
<td>19</td>
<td>00</td>
<td>Not in packages put up for retail sale</td>
<td>20%</td>
</tr>
<tr>
<td>2009.89</td>
<td>30</td>
<td>00</td>
<td>Other, for infant use, in packages put up for retail sale</td>
<td>10%</td>
</tr>
<tr>
<td>2009.89</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
</tr>
<tr>
<td>2009.90</td>
<td>10</td>
<td>00</td>
<td>Mixtures of juices:</td>
<td></td>
</tr>
<tr>
<td>2009.90</td>
<td>20</td>
<td>00</td>
<td>Mixtures of grapefruit juice and orange juice, for infant use, in packages put up for retail sale</td>
<td>10%</td>
</tr>
<tr>
<td>2009.90</td>
<td>30</td>
<td>00</td>
<td>Other mixtures of grapefruit juice and other juice</td>
<td>40%</td>
</tr>
<tr>
<td>2009.90</td>
<td>40</td>
<td>00</td>
<td>Mixtures of pineapple juice with other juice, for infant use, in packages put up for retail sale</td>
<td>40%</td>
</tr>
<tr>
<td>2009.90</td>
<td>50</td>
<td>00</td>
<td>Other mixtures of pineapple juice with other juice</td>
<td>20%</td>
</tr>
<tr>
<td>2009.90</td>
<td>60</td>
<td>00</td>
<td>Other mixtures of juices, for infant use, in packages put up for retail sale</td>
<td>10%</td>
</tr>
<tr>
<td>2009.90</td>
<td>90</td>
<td>00</td>
<td>Other mixtures of juices</td>
<td>20%</td>
</tr>
</tbody>
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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 09.19;
   (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
   (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
   (g) Prepared enzymes of heading 35.07.

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

3. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.
<table>
<thead>
<tr>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
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<tr>
<td>21.01</td>
<td></td>
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<td>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.</td>
<td></td>
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<tr>
<td></td>
<td>2101.11</td>
<td>00</td>
<td>- Extracts, essences and concentrates, of coffee and preparations with a basis of these extracts essences or concentrates or with a basis of coffee:</td>
<td>20%</td>
<td>kg</td>
<td>071.311</td>
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<td></td>
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<td>- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee</td>
<td>20%</td>
<td>kg</td>
<td>071.312</td>
</tr>
<tr>
<td></td>
<td>2101.20</td>
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<td>- 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</td>
<td>20%</td>
<td>kg</td>
<td>074.32</td>
</tr>
<tr>
<td></td>
<td>2101.30</td>
<td>00</td>
<td>- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</td>
<td>20%</td>
<td>kg</td>
<td>071.33</td>
</tr>
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<td>21.02</td>
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<td></td>
<td>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</td>
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</tr>
<tr>
<td></td>
<td>2102.10</td>
<td>00</td>
<td>- Active yeasts</td>
<td>15%</td>
<td>kg</td>
<td>098.61</td>
</tr>
<tr>
<td></td>
<td>2102.20</td>
<td>00</td>
<td>- Inactive yeasts; other single-cell micro-organisms, dead.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2102.20</td>
<td>10</td>
<td>- Inactive yeasts</td>
<td>15%</td>
<td>kg</td>
<td>098.62</td>
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<tr>
<td></td>
<td>2102.20</td>
<td>20</td>
<td>- Other single-cell micro-organisms, dead</td>
<td>5%</td>
<td>kg</td>
<td>098.63</td>
</tr>
<tr>
<td></td>
<td>2102.30</td>
<td>00</td>
<td>- Prepared baking powders</td>
<td>15%</td>
<td>kg</td>
<td>098.64</td>
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<tr>
<td>21.03</td>
<td></td>
<td></td>
<td>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>2103.10</td>
<td>00</td>
<td>- Soya sauce</td>
<td>20%</td>
<td>kg</td>
<td>098.41</td>
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<tr>
<td></td>
<td>2103.20</td>
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<td>- Tomato ketchup and other tomato sauces</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2103.20</td>
<td>10</td>
<td>- Tomato ketchup</td>
<td>20%</td>
<td>kg</td>
<td>098.421</td>
</tr>
<tr>
<td></td>
<td>2103.20</td>
<td>20</td>
<td>- Other tomato sauces</td>
<td>20%</td>
<td>kg</td>
<td>098.422</td>
</tr>
<tr>
<td></td>
<td>2103.30</td>
<td>00</td>
<td>- Mustard flour and meal and prepared mustard</td>
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<td></td>
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## Customs (Amendment of Schedules) Act

<table>
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<th>Duty Rate</th>
<th>Unit</th>
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<td>2103.30</td>
<td>10</td>
<td>00</td>
<td>Mustard flour and meal</td>
<td>15%</td>
<td>kg</td>
<td>068.431</td>
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<td>2103.30</td>
<td>20</td>
<td>00</td>
<td>Prepared mustard</td>
<td>20%</td>
<td>kg</td>
<td>068.432</td>
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<tr>
<td>2103.90</td>
<td>00</td>
<td>00</td>
<td>Other:</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>2103.90</td>
<td>10</td>
<td>00</td>
<td>Pepper sauce</td>
<td>20%</td>
<td>kg</td>
<td>068.491</td>
</tr>
<tr>
<td>2103.90</td>
<td>20</td>
<td>00</td>
<td>Mayonnaise</td>
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<td>kg</td>
<td>068.492</td>
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<tr>
<td>2103.90</td>
<td>30</td>
<td>00</td>
<td>Worcestershire sauce</td>
<td>20%</td>
<td>kg</td>
<td>068.493</td>
</tr>
<tr>
<td>2103.90</td>
<td>40</td>
<td>00</td>
<td>Amchar, kuchela and similar preparations</td>
<td>20%</td>
<td>kg</td>
<td>068.494</td>
</tr>
<tr>
<td>2103.90</td>
<td>50</td>
<td>00</td>
<td>Aromatic bitters</td>
<td>100%</td>
<td>kg</td>
<td>068.493</td>
</tr>
<tr>
<td>2103.90</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>068.499</td>
</tr>
</tbody>
</table>

### 21.04

Soup and broths and preparations therefor; homogenized composite food preparations.

- 2104.10 | 00 | 00 | Soup and broths and preparations therefor         | 20%       | kg   | 068.51    |
- 2104.10 | 10 | 00 | - In liquid form                                  | 20%       | kg   | 068.52    |
- 2104.10 | 20 | 00 | - In solid or powder form                         | 20%       | kg   | 068.52    |
- 2104.20 | 00 | 00 | Homogenized composite food preparations            |           |      |           |
- 2104.20 | 10 | 00 | Preparations for infant use, put up for retail sale | 10%       | kg   | 068.141   |
- 2104.20 | 90 | 00 | Other                                             | 20%       | kg   | 068.149   |

### 21.05

Ice cream and other edible ice, whether or not containing cocoa.

- 2105.00 | 10 | 00 | Ice cream                                         | 75%       | kg   | 022.331   |
- 2105.00 | 90 | 00 | Other                                             | 75%       | kg   | 022.339   |

### 21.06

Food preparations not elsewhere specified or included.

- 2106.10 | 00 | 00 | Protein concentrates and textured protein substances |           |      |           |
- 2106.10 | 10 | 00 | Protein hydrolysates                              | 5%        | kg   | 068.991   |
- 2106.10 | 90 | 00 | Other                                             | 20%       | kg   | 068.992   |
- 2106.90 | 00 | 00 | Other                                             |           |      |           |
- 2106.90 | 10 | 00 | Mauby syrup                                       | 20%       | kg   | 068.993   |
- 2106.90 | 20 | 00 | Other flavoured or coloured sugar syrups           | 20%       | kg   | 068.994   |
- 2106.90 | 30 | 00 | Flavouring powders for making beverages           | 5%        | kg   | 068.995   |
- 2106.90 | 40 | 00 | Autolyzed yeast                                   | 15%       | kg   | 068.996   |
- 2106.90 | 50 | 00 | Ice cream powders                                 | 20%       | kg   | 068.997   |
- 2106.90 | 60 | 00 | Preparations consisting of saccharin and foodstuff, used for sweetening purposes | 20%       | kg   | 068.998   |
- 2106.90 | 70 | 00 | Preparations for infant use, put up for retail sale | 10%       | kg   | 098.9991  |
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
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</tr>
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<tbody>
<tr>
<td>2106.90</td>
<td>80</td>
<td>00</td>
<td>Preparations (other than those based on odouriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.3% vol.</td>
<td>100%</td>
<td>kg&amp;l</td>
<td>098.9992</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2106.90</td>
<td>91</td>
<td>00</td>
<td>- Coconut milk whether or not in powder form</td>
<td>20%</td>
<td>kg</td>
<td>098.9993</td>
</tr>
<tr>
<td>2106.90</td>
<td>99</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>Kg</td>
<td>098.9999</td>
</tr>
</tbody>
</table>
CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:
   (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
   (b) Sea water (heading 25.01);
   (c) Distilled or conductivity water or water of similar purity (heading 28.53);
   (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
   (e) Medicaments of heading 30.03 or 30.04; or
   (f) Perfumery or toilet preparations (Chapter 33).

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

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

Sub-heading Note

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Additional CARICOM Guideline

1. Aromatic bitters used as flavouring agents for food and beverages are classified in heading 21.03. Chapter Note 1 (a) to Chapter 22 refers.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
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</tr>
</thead>
<tbody>
<tr>
<td>22.01</td>
<td>2201.10</td>
<td>00 00</td>
<td>Water, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.011</td>
</tr>
<tr>
<td></td>
<td>2201.10</td>
<td>10 00</td>
<td>Mineral waters and aerated waters:</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.012</td>
</tr>
<tr>
<td></td>
<td>2201.10</td>
<td>20 00</td>
<td>Aerated waters</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.013</td>
</tr>
<tr>
<td></td>
<td>2201.90</td>
<td>00 00</td>
<td>Other</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.019</td>
</tr>
<tr>
<td></td>
<td>2201.90</td>
<td>10 00</td>
<td>Ordinary natural waters</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.013</td>
</tr>
<tr>
<td></td>
<td>2201.90</td>
<td>90 00</td>
<td>Other</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.019</td>
</tr>
<tr>
<td>22.02</td>
<td>2202.10</td>
<td>00 00</td>
<td>Water, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.021</td>
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<td>2202.10</td>
<td>10 00</td>
<td>Aerated waters</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.022</td>
</tr>
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<td></td>
<td>2202.10</td>
<td>90 00</td>
<td>Other</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.022</td>
</tr>
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<td></td>
<td>2202.91</td>
<td>00 00</td>
<td>Other</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.024</td>
</tr>
<tr>
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<td>2202.91</td>
<td>10 00</td>
<td>Non-Alcoholic Beer</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.025</td>
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<td></td>
<td>2202.91</td>
<td>30 00</td>
<td>Beverages containing cocoa</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.023</td>
</tr>
<tr>
<td></td>
<td>2202.91</td>
<td>40 00</td>
<td>Malt beverages</td>
<td>20%</td>
<td>kg &amp; l</td>
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</tr>
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<td></td>
<td>2202.99</td>
<td>91 00</td>
<td>Other</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.026</td>
</tr>
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<td></td>
<td>2202.99</td>
<td>99 00</td>
<td>Other</td>
<td>20%</td>
<td>kg &amp; l</td>
<td>111.029</td>
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<tr>
<td>22.03</td>
<td>2203.00</td>
<td>10 00</td>
<td>Beer made from malt</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.31</td>
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<td></td>
<td>2203.00</td>
<td>20 00</td>
<td>Beer</td>
<td>100%</td>
<td>kg &amp; l</td>
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<td>2203.00</td>
<td>90 00</td>
<td>Stout</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.39</td>
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<td>2204.10</td>
<td>00 00</td>
<td>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</td>
<td>100%</td>
<td>kg &amp; l</td>
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<td>2204.10</td>
<td>10 00</td>
<td>Sparkling wine</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.15</td>
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<td>2204.21</td>
<td>00 00</td>
<td>Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.171</td>
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<td></td>
<td>2204.22</td>
<td>00 00</td>
<td>In containers holding 2 litres or less</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.173</td>
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### Customs (Amendment of Schedules) Act

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<td>00</td>
<td>- - - Grape must with fermentation prevented or arrested by the addition of alcohol</td>
<td>5%</td>
<td>kg &amp; l</td>
<td>112.172</td>
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<td>2204.29</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.179</td>
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<td>00</td>
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<td>- - Other grape must</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.11</td>
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<td>22.05</td>
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<td>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</td>
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<td>2205.10</td>
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<td>- In containers holding 2 litres or less</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.131</td>
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<td>- Other</td>
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<td>113.139</td>
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<td>22.06</td>
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<td></td>
<td>Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</td>
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<td>00</td>
<td>- - - Shandy</td>
<td>100%</td>
<td>kg &amp; l</td>
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<td>00</td>
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<td>kg &amp; l</td>
<td>112.29</td>
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<td>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</td>
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<tr>
<td>2207.10</td>
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<td>- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher</td>
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<td></td>
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<tr>
<td>2207.10</td>
<td>10</td>
<td>00</td>
<td>- - - Bio-ethanol</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>512.151</td>
</tr>
<tr>
<td>2207.10</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>512.156</td>
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<tr>
<td>2207.20</td>
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<td>00</td>
<td>- Ethyl alcohol and other spirits, denatured, of any strength</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2207.20</td>
<td>10</td>
<td>00</td>
<td>- - - Bio-ethanol</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>512.161</td>
</tr>
<tr>
<td>2207.20</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>512.169</td>
</tr>
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<td>22.08</td>
<td></td>
<td></td>
<td>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2208.20</td>
<td>00</td>
<td>00</td>
<td>- Spirits obtained by distilling grape wine or grape marc.</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2208.20</td>
<td>10</td>
<td>00</td>
<td>- - - Brandy, in bottles of a strength not exceeding 46% vol</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.421</td>
</tr>
<tr>
<td>2208.20</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.429</td>
</tr>
<tr>
<td>2208.30</td>
<td>00</td>
<td>00</td>
<td>- Whiskies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2208.30</td>
<td>10</td>
<td>00</td>
<td>- In bottles of a strength not exceeding 46% vol</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.411</td>
</tr>
<tr>
<td>2208.30</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.419</td>
</tr>
<tr>
<td>HS</td>
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<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>-----------</td>
<td>------------</td>
</tr>
<tr>
<td>2208.40</td>
<td>00</td>
<td>00</td>
<td>- Rum and other spirits obtained by distilling fermented sugarcane products.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2208.40</td>
<td>10</td>
<td>00</td>
<td>- In bottles of a strength not exceeding 46% vol</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.441</td>
</tr>
<tr>
<td>2208.40</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.449</td>
</tr>
<tr>
<td>2208.50</td>
<td>00</td>
<td>00</td>
<td>- Gin and Geneva</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2208.50</td>
<td>10</td>
<td>00</td>
<td>- In bottles of a strength not exceeding 46% vol</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.451</td>
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<td>00</td>
<td>- Other</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.459</td>
</tr>
<tr>
<td>2208.60</td>
<td>00</td>
<td>00</td>
<td>- Vodka</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.491</td>
</tr>
<tr>
<td>2208.70</td>
<td>00</td>
<td>00</td>
<td>- Liqueurs and cordials</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.492</td>
</tr>
<tr>
<td>2208.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>100%</td>
<td>kg &amp; l</td>
<td>112.493</td>
</tr>
<tr>
<td>2209.00</td>
<td>00</td>
<td>00</td>
<td>Vinegar and Substitutes for vinegar obtained from acetic acid</td>
<td>20%</td>
<td>kg</td>
<td>098.44</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>HS</th>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.01</td>
<td>00</td>
<td>00</td>
<td>Fours, meals and pellets of meat or meat offal, of fish or of crustacea, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</td>
<td>Free</td>
<td>kg</td>
<td>081.41</td>
</tr>
<tr>
<td>2301.10</td>
<td>00</td>
<td>00</td>
<td>- Fours, meals and pellets of meat or meat offal; greaves</td>
<td>Free</td>
<td>kg</td>
<td>081.42</td>
</tr>
<tr>
<td>2301.20</td>
<td>00</td>
<td>00</td>
<td>- Fours, meals and pellets, of fish or of crustacea, molluscs or other aquatic invertebrates</td>
<td>Free</td>
<td>kg</td>
<td>081.42</td>
</tr>
<tr>
<td>23.02</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2302.10</td>
<td>00</td>
<td>00</td>
<td>- Of maize (corn)</td>
<td>Free</td>
<td>kg</td>
<td>081.24</td>
</tr>
<tr>
<td>2302.30</td>
<td>00</td>
<td>00</td>
<td>- Of wheat</td>
<td>Free</td>
<td>kg</td>
<td>081.26</td>
</tr>
<tr>
<td>2302.40</td>
<td>00</td>
<td>00</td>
<td>- Of other cereals</td>
<td>Free</td>
<td>kg</td>
<td>081.26</td>
</tr>
<tr>
<td>2302.40</td>
<td>10</td>
<td>00</td>
<td>- - - Of rice</td>
<td>Free</td>
<td>kg</td>
<td>081.291</td>
</tr>
<tr>
<td>2302.40</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>Free</td>
<td>kg</td>
<td>081.299</td>
</tr>
<tr>
<td>2302.50</td>
<td>00</td>
<td>00</td>
<td>- Of leguminous plants</td>
<td>Free</td>
<td>kg</td>
<td>081.23</td>
</tr>
<tr>
<td>23.03</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2303.10</td>
<td>00</td>
<td>00</td>
<td>- Residues of starch manufacture and similar residues</td>
<td>Free</td>
<td>kg</td>
<td>081.51</td>
</tr>
<tr>
<td>2303.20</td>
<td>00</td>
<td>00</td>
<td>- Beet-pulp, bagasse and other waste of sugar manufacture</td>
<td>Free</td>
<td>kg</td>
<td>081.52</td>
</tr>
<tr>
<td>2303.30</td>
<td>00</td>
<td>00</td>
<td>- Brewing or distilling dregs and waste</td>
<td>Free</td>
<td>kg</td>
<td>081.53</td>
</tr>
<tr>
<td>2304.00</td>
<td>00</td>
<td>00</td>
<td>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.</td>
<td>Free</td>
<td>kg</td>
<td>081.31</td>
</tr>
<tr>
<td>2305.00</td>
<td>00</td>
<td>00</td>
<td>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</td>
<td>Free</td>
<td>kg</td>
<td>081.32</td>
</tr>
<tr>
<td>23.06</td>
<td></td>
<td></td>
<td>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2306.10</td>
<td>00</td>
<td>00</td>
<td>- Of cotton seeds</td>
<td>Free</td>
<td>kg</td>
<td>081.33</td>
</tr>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT  [No. 16]

<table>
<thead>
<tr>
<th>HS</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV. 4</th>
</tr>
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<tr>
<td>2306.20</td>
<td>00</td>
<td>00</td>
<td>- Of linseed</td>
<td>Free</td>
<td>kg</td>
<td>081.34</td>
</tr>
<tr>
<td>2306.30</td>
<td>00</td>
<td>00</td>
<td>- Of sunflower seeds</td>
<td>Free</td>
<td>kg</td>
<td>081.33</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Of rape or colza seeds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2306.41</td>
<td>00</td>
<td>00</td>
<td>- - Of low erucic acid rape or colza seeds</td>
<td>Free</td>
<td>kg</td>
<td>081.361</td>
</tr>
<tr>
<td>2306.49</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>081.369</td>
</tr>
<tr>
<td>2306.50</td>
<td>00</td>
<td>00</td>
<td>- - Of coconut or copra</td>
<td>15%</td>
<td>kg</td>
<td>081.37</td>
</tr>
<tr>
<td>2306.60</td>
<td>00</td>
<td>00</td>
<td>- - Of palm nuts or kernels</td>
<td>Free</td>
<td>kg</td>
<td>081.38</td>
</tr>
<tr>
<td>2306.90</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>081.39</td>
</tr>
<tr>
<td>2307.00</td>
<td>00</td>
<td>00</td>
<td>Wine lees; argol.</td>
<td>Free</td>
<td>kg</td>
<td>081.94</td>
</tr>
<tr>
<td>2308.00</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>Free</td>
<td>kg</td>
<td>081.192</td>
</tr>
<tr>
<td>2309.00</td>
<td></td>
<td></td>
<td>Preparations of a kind used in animal feeding.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2309.10</td>
<td>00</td>
<td>00</td>
<td>- Dog or cat food, put up for retail sale</td>
<td>20%</td>
<td>kg</td>
<td>081.95</td>
</tr>
<tr>
<td>2309.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2309.90</td>
<td>10</td>
<td>00</td>
<td>- - Mixed bird seeds</td>
<td>20%</td>
<td>kg</td>
<td>081.991</td>
</tr>
<tr>
<td>2309.90</td>
<td>20</td>
<td>00</td>
<td>- - Other foods for pets</td>
<td>70%</td>
<td>kg</td>
<td>081.992</td>
</tr>
<tr>
<td>2309.90</td>
<td>30</td>
<td>00</td>
<td>- - Prepared complete poultry feed</td>
<td>15%</td>
<td>kg</td>
<td>081.993</td>
</tr>
<tr>
<td>2309.90</td>
<td>40</td>
<td>00</td>
<td>- - Prepared complete cattle feed</td>
<td>15%</td>
<td>kg</td>
<td>081.994</td>
</tr>
<tr>
<td>2309.90</td>
<td>50</td>
<td>00</td>
<td>- - Prepared complete pig feed</td>
<td>13%</td>
<td>kg</td>
<td>081.995</td>
</tr>
<tr>
<td>2309.90</td>
<td>60</td>
<td>00</td>
<td>- - Other prepared complete animal feeds</td>
<td>15%</td>
<td>kg</td>
<td>081.996</td>
</tr>
<tr>
<td>2309.90</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>081.999</td>
</tr>
</tbody>
</table>
CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

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

Subheading Note.
1. For the purposes of subheading 2-403.11, 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.
### Customs (Amendment of Schedules) Act

**HS** | **CET** | **NAT** | **Description of Goods** | **Duty Rate** | **Unit** | **SITC Rev. 4**  
--- | --- | --- | --- | --- | --- |  
24.01 | 2401.10 | 00 00 | Tobacco, not stemmed/stripped | 5% | kg | 121.1  
24.01 | 2401.20 | 00 00 | Tobacco, partly or wholly stemmed/stripped | 5% | kg | 121.2  
24.01 | 2401.30 | 00 00 | Tobacco refuse | 5% | kg | 121.3  
24.02 | 2402.10 | 00 00 | Cigarettes containing tobacco | 100% | kg | 122.2  
24.02 | 2402.20 | 00 00 | Cigars, cheroots and cigarillos, containing tobacco | 100% | kg | 122.1  
24.02 | 2402.90 | 00 00 | Other | 100% | kg | 122.31  
24.03 | 2403.11 | 00 00 | Water pipe tobacco specified in Subheading Note 1 to this Chapter | 100% | kg | 122.321  
24.03 | 2403.19 | 00 00 | Other | 100% | kg | 122.329  
24.03 | 2403.91 | 00 00 | “Homogenised” or “reconstituted” tobacco | 100% | kg | 122.391  
24.03 | 2403.99 | 00 00 | Other | 100% | kg | 122.392  
24.03 | 2403.99 | 10 00 | Snuff | 100% | kg | 122.392  
24.03 | 2403.99 | 90 00 | Other | 100% | kg | 122.399  

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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 crystallization), 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 Fe₂O₃ (heading 28.21);
   (c) Medicaments or other products of Chapter 30;
   (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
   (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
   (f) Precious or semi-precious stones (heading 71.02 or 71.03);
   (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.04);
   (h) Billiard chalks (heading 95.04); or
   (i) Writing or drawing chalks or tailors' chalks (heading 96.09).

3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite.
(whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

**[No. 16]**

<table>
<thead>
<tr>
<th>HS</th>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
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<tr>
<td>25.01</td>
<td>2501.00</td>
<td>00</td>
<td>Table salt in retail packages of not more than 2.5 kg</td>
<td>20%</td>
<td>kg</td>
<td>278.31</td>
</tr>
<tr>
<td></td>
<td>2501.00</td>
<td>20</td>
<td>Other table salt</td>
<td>15%</td>
<td>kg</td>
<td>278.32</td>
</tr>
<tr>
<td></td>
<td>2501.00</td>
<td>30</td>
<td>Rock salt</td>
<td>5%</td>
<td>kg</td>
<td>278.33</td>
</tr>
<tr>
<td></td>
<td>2501.00</td>
<td>40</td>
<td>Pure sodium chloride</td>
<td>5%</td>
<td>kg</td>
<td>278.34</td>
</tr>
<tr>
<td></td>
<td>2501.00</td>
<td>50</td>
<td>Salt liquors</td>
<td>5%</td>
<td>kg</td>
<td>278.35</td>
</tr>
<tr>
<td></td>
<td>2501.00</td>
<td>90</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>278.39</td>
</tr>
<tr>
<td></td>
<td>2502.00</td>
<td>00</td>
<td>Unroasted iron pyrites</td>
<td>5%</td>
<td>kg</td>
<td>274.2</td>
</tr>
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<td>25.02</td>
<td>2503.00</td>
<td>00</td>
<td>Subhlor of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</td>
<td>5%</td>
<td>kg</td>
<td>274.1</td>
</tr>
<tr>
<td>25.04</td>
<td>2504.10</td>
<td>00</td>
<td>Natural graphite</td>
<td>5%</td>
<td>kg</td>
<td>278.221</td>
</tr>
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<td></td>
<td>2504.90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>278.228</td>
</tr>
<tr>
<td>25.05</td>
<td>2505.10</td>
<td>00</td>
<td>Natural sand of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2505.90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>273.39</td>
</tr>
<tr>
<td>25.06</td>
<td>2506.10</td>
<td>00</td>
<td>Quartz (other than natural sand); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</td>
<td>5%</td>
<td>kg</td>
<td>278.511</td>
</tr>
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<td></td>
<td>2506.20</td>
<td>00</td>
<td>Quartz</td>
<td>5%</td>
<td>kg</td>
<td>278.512</td>
</tr>
<tr>
<td></td>
<td>2507.00</td>
<td>00</td>
<td>Kaolin and other kaolin clays, whether or not calcined.</td>
<td>5%</td>
<td>kg</td>
<td>278.26</td>
</tr>
<tr>
<td>25.08</td>
<td>2508.10</td>
<td>00</td>
<td>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</td>
<td>5%</td>
<td>kg</td>
<td>278.27</td>
</tr>
<tr>
<td></td>
<td>2508.30</td>
<td>00</td>
<td>Fire-clay</td>
<td>5%</td>
<td>kg</td>
<td>278.292</td>
</tr>
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<td></td>
<td>2508.40</td>
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<td>Other clays</td>
<td>5%</td>
<td>kg</td>
<td>278.293</td>
</tr>
<tr>
<td></td>
<td>2508.50</td>
<td>00</td>
<td>Andalusite, kyanite and sillimanite</td>
<td>5%</td>
<td>kg</td>
<td>278.294</td>
</tr>
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<td></td>
<td>2508.60</td>
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<td>Mullite</td>
<td>5%</td>
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<td>278.295</td>
</tr>
<tr>
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<td>2508.70</td>
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<td>Chamotte or dinas earths</td>
<td>5%</td>
<td>kg</td>
<td>278.296</td>
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<td>2509.00</td>
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<td>Chalk</td>
<td>5%</td>
<td>kg</td>
<td>278.91</td>
</tr>
</tbody>
</table>

135
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STRATEC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.10</td>
<td>2510.10</td>
<td>00 00</td>
<td>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</td>
<td>5%</td>
<td>kg</td>
<td>272.31</td>
</tr>
<tr>
<td></td>
<td>2510.20</td>
<td>00 00</td>
<td>Ground</td>
<td>5%</td>
<td>kg</td>
<td>272.32</td>
</tr>
<tr>
<td>25.11</td>
<td>2511.10</td>
<td>00 00</td>
<td>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading - 28.16.</td>
<td>5%</td>
<td>kg</td>
<td>278.921</td>
</tr>
<tr>
<td></td>
<td>2511.20</td>
<td>00 00</td>
<td>Natural barium carbonate (witherite)</td>
<td>5%</td>
<td>kg</td>
<td>278.922</td>
</tr>
<tr>
<td></td>
<td>2512.00</td>
<td>00 00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>278.95</td>
</tr>
<tr>
<td>25.13</td>
<td>2513.10</td>
<td>00 00</td>
<td>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</td>
<td>5%</td>
<td>kg</td>
<td>277.23</td>
</tr>
<tr>
<td></td>
<td>2513.20</td>
<td>00 00</td>
<td>Emery, natural corundum, natural garnet and other natural abrasives</td>
<td>5%</td>
<td>kg</td>
<td>277.22</td>
</tr>
<tr>
<td></td>
<td>2514.00</td>
<td>00 00</td>
<td>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.</td>
<td>5%</td>
<td>kg</td>
<td>273.11</td>
</tr>
<tr>
<td>25.15</td>
<td>2515.11</td>
<td>00 00</td>
<td>Marble, travertine, ecuassine 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.</td>
<td>5%</td>
<td>kg</td>
<td>273.121</td>
</tr>
<tr>
<td></td>
<td>2515.12</td>
<td>00 00</td>
<td>- Crude or roughly trimmed</td>
<td>5%</td>
<td>kg</td>
<td>273.122</td>
</tr>
<tr>
<td></td>
<td>2515.20</td>
<td>00 00</td>
<td>- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</td>
<td>5%</td>
<td>kg</td>
<td>273.123</td>
</tr>
<tr>
<td>25.16</td>
<td>2516.00</td>
<td>00 00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>273.123</td>
</tr>
</tbody>
</table>

Granite:
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2516.11</td>
<td>00</td>
<td>00</td>
<td>- Crude or roughly trimmed</td>
<td>5%</td>
<td>kg</td>
<td>273.131</td>
</tr>
<tr>
<td>2516.12</td>
<td>00</td>
<td>00</td>
<td>- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</td>
<td>5%</td>
<td>kg</td>
<td>273.132</td>
</tr>
<tr>
<td>2516.20</td>
<td>00</td>
<td>00</td>
<td>- Sandstone</td>
<td>5%</td>
<td>kg</td>
<td>273.133</td>
</tr>
<tr>
<td>2516.90</td>
<td>00</td>
<td>00</td>
<td>- Other monumental or building stone</td>
<td>5%</td>
<td>kg</td>
<td>273.139</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2517.10</td>
<td>00</td>
<td>00</td>
<td>- 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</td>
<td>5%</td>
<td>kg</td>
<td>273.41</td>
</tr>
<tr>
<td>2517.20</td>
<td>00</td>
<td>00</td>
<td>- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10</td>
<td>5%</td>
<td>kg</td>
<td>273.42</td>
</tr>
<tr>
<td>2517.30</td>
<td>00</td>
<td>00</td>
<td>- Tarred macadam</td>
<td>5%</td>
<td>kg</td>
<td>273.43</td>
</tr>
<tr>
<td>2517.41</td>
<td>00</td>
<td>00</td>
<td>- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated</td>
<td>5%</td>
<td>kg</td>
<td>273.44</td>
</tr>
<tr>
<td>2517.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>273.49</td>
</tr>
</tbody>
</table>

25.18

Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2518.10</td>
<td>00</td>
<td>00</td>
<td>- Dolomite not calcined or sintered</td>
<td>5%</td>
<td>kg</td>
<td>278.231</td>
</tr>
<tr>
<td>2518.20</td>
<td>00</td>
<td>00</td>
<td>- Calcined or sintered dolomite</td>
<td>5%</td>
<td>kg</td>
<td>278.232</td>
</tr>
<tr>
<td>2518.30</td>
<td>00</td>
<td>00</td>
<td>- Dolomite ramming mix</td>
<td>5%</td>
<td>kg</td>
<td>278.233</td>
</tr>
</tbody>
</table>

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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STFC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2519.10</td>
<td>00</td>
<td>00</td>
<td>Natural magnesium carbonate (magnesite)</td>
<td>5%</td>
<td>kg</td>
<td>278.24</td>
</tr>
<tr>
<td>2519.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>278.23</td>
</tr>
<tr>
<td>2520.10</td>
<td>00</td>
<td>00</td>
<td>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate)</td>
<td>15%</td>
<td>kg</td>
<td>273.231</td>
</tr>
<tr>
<td>2520.10</td>
<td>10</td>
<td>00</td>
<td>- Gypsum</td>
<td>5%</td>
<td>kg</td>
<td>273.231</td>
</tr>
<tr>
<td>2520.10</td>
<td>20</td>
<td>00</td>
<td>- Anhydrite</td>
<td>5%</td>
<td>kg</td>
<td>273.231</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Plasters</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2520.20</td>
<td>10</td>
<td>00</td>
<td>- Plaster of Paris</td>
<td>5%</td>
<td>kg</td>
<td>273.241</td>
</tr>
<tr>
<td>2520.20</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>273.249</td>
</tr>
<tr>
<td>2521.00</td>
<td>00</td>
<td>00</td>
<td>Limestone flux; limestone and other calcareous stone, of a kind used for the</td>
<td>10%</td>
<td>kg</td>
<td>273.22</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>manufacture of lime or cement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2522.10</td>
<td>00</td>
<td>00</td>
<td>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide</td>
<td>10%</td>
<td>kg</td>
<td>661.11</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>of heading 28.25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2522.20</td>
<td>00</td>
<td>00</td>
<td>Slaked lime</td>
<td>10%</td>
<td>kg</td>
<td>661.12</td>
</tr>
<tr>
<td>2522.30</td>
<td>00</td>
<td>00</td>
<td>Hydraulic lime</td>
<td>10%</td>
<td>kg</td>
<td>661.13</td>
</tr>
<tr>
<td>2523.10</td>
<td>00</td>
<td>00</td>
<td>Portland cement, aluminous cement, slag cement, supersulphate cement and similar</td>
<td>15%</td>
<td>kg</td>
<td>661.21</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>hydraulic cements, whether or not coloured or in the form of clinkers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2523.21</td>
<td>00</td>
<td>00</td>
<td>- Cement clinkers</td>
<td>15%</td>
<td>kg</td>
<td>661.221</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Portland cement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2523.29</td>
<td>00</td>
<td>00</td>
<td>- White cement, whether or not artificially coloured</td>
<td>15%</td>
<td>kg</td>
<td>661.222</td>
</tr>
<tr>
<td>2523.29</td>
<td>10</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2523.29</td>
<td>20</td>
<td>00</td>
<td>- Building cement (grey)</td>
<td>15%</td>
<td>kg</td>
<td>661.222</td>
</tr>
<tr>
<td>2523.29</td>
<td>50</td>
<td>00</td>
<td>- Oilwell cement</td>
<td>15%</td>
<td>kg</td>
<td>661.222</td>
</tr>
<tr>
<td>2523.30</td>
<td>00</td>
<td>00</td>
<td>- Aluminous cement</td>
<td>15%</td>
<td>kg</td>
<td>661.23</td>
</tr>
<tr>
<td>2523.30</td>
<td>00</td>
<td>00</td>
<td>- Other hydraulics</td>
<td>15%</td>
<td>kg</td>
<td>661.29</td>
</tr>
<tr>
<td>2524.10</td>
<td>00</td>
<td>00</td>
<td>Asbestos</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2524.90</td>
<td>00</td>
<td>00</td>
<td>- Crocidolite</td>
<td>5%</td>
<td>kg</td>
<td>278.41</td>
</tr>
<tr>
<td>2524.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>278.49</td>
</tr>
<tr>
<td>2525.10</td>
<td>00</td>
<td>00</td>
<td>Mica, including splittings; mica waste</td>
<td>5%</td>
<td>kg</td>
<td>278.521</td>
</tr>
<tr>
<td>2525.20</td>
<td>00</td>
<td>00</td>
<td>- Crude mica and mica rifted into sheets or splittings</td>
<td>5%</td>
<td>kg</td>
<td>278.522</td>
</tr>
<tr>
<td>2525.30</td>
<td>00</td>
<td>00</td>
<td>- Mica powder</td>
<td>5%</td>
<td>kg</td>
<td>278.523</td>
</tr>
<tr>
<td>HS</td>
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<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STFC REV 4</td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>---------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>25.26</td>
<td>2526.10</td>
<td>00</td>
<td>- Not crushed, not powdered</td>
<td>5%</td>
<td>kg</td>
<td>278931</td>
</tr>
<tr>
<td>2526.20</td>
<td>00</td>
<td>- Crushed or powdered</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2526.20</td>
<td>10</td>
<td>- Talc</td>
<td>5%</td>
<td>kg</td>
<td>278932</td>
<td></td>
</tr>
<tr>
<td>2526.20</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>278939</td>
<td></td>
</tr>
<tr>
<td>[25.27]</td>
<td></td>
<td></td>
<td>Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2528.00</td>
<td>00</td>
<td>- 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.</td>
<td>5%</td>
<td>kg</td>
<td>27894</td>
<td></td>
</tr>
<tr>
<td>25.29</td>
<td>2529.10</td>
<td>00</td>
<td>- Felspar</td>
<td>5%</td>
<td>kg</td>
<td>278531</td>
</tr>
<tr>
<td></td>
<td>2529.21</td>
<td>00</td>
<td>- Containing by weight 97% or less of calcium fluoride</td>
<td>5%</td>
<td>kg</td>
<td>278541</td>
</tr>
<tr>
<td></td>
<td>2529.22</td>
<td>00</td>
<td>- Containing by weight more than 97% of calcium fluoride</td>
<td>5%</td>
<td>kg</td>
<td>278542</td>
</tr>
<tr>
<td></td>
<td>2529.30</td>
<td>00</td>
<td>- Leucite, nepheline and nepheline syenite</td>
<td>5%</td>
<td>kg</td>
<td>278532</td>
</tr>
<tr>
<td>25.30</td>
<td>2530.10</td>
<td>00</td>
<td>- Vermiculite, perlite and chlorites, unexpanded</td>
<td>5%</td>
<td>kg</td>
<td>27898</td>
</tr>
<tr>
<td></td>
<td>2530.20</td>
<td>00</td>
<td>- Kleesite, epsomite (natural magnesium sulphates)</td>
<td>5%</td>
<td>kg</td>
<td>278991</td>
</tr>
<tr>
<td></td>
<td>2530.90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>278999</td>
</tr>
</tbody>
</table>
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 71.10); 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 25.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to:
   (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
   (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1. For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITEC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>26.01</td>
<td></td>
<td></td>
<td>Iron ores and concentrates, including roasted iron pyrites.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2601.11</td>
<td>00</td>
<td>00</td>
<td>Non-agglomerated</td>
<td>5%</td>
<td>kg</td>
<td>281.5</td>
</tr>
<tr>
<td>2601.12</td>
<td>00</td>
<td>00</td>
<td>Agglomerated</td>
<td>5%</td>
<td>kg</td>
<td>281.6</td>
</tr>
<tr>
<td>2601.20</td>
<td>00</td>
<td>00</td>
<td>Roasted iron pyrites</td>
<td>5%</td>
<td>kg</td>
<td>281.4</td>
</tr>
<tr>
<td>2602.00</td>
<td>00</td>
<td>00</td>
<td>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight.</td>
<td>5%</td>
<td>kg</td>
<td>287.7</td>
</tr>
<tr>
<td>2603.00</td>
<td>00</td>
<td>00</td>
<td>Copper ores and concentrates.</td>
<td>5%</td>
<td>kg</td>
<td>283.1</td>
</tr>
<tr>
<td>2604.00</td>
<td>00</td>
<td>00</td>
<td>Nickel ores and concentrates.</td>
<td>5%</td>
<td>kg</td>
<td>284.1</td>
</tr>
<tr>
<td>2605.00</td>
<td>00</td>
<td>00</td>
<td>Cobalt ores and concentrates.</td>
<td>5%</td>
<td>kg</td>
<td>287.93</td>
</tr>
<tr>
<td>26.06</td>
<td></td>
<td></td>
<td>Aluminium ores and concentrates.</td>
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</tr>
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<td>00</td>
<td>Calcined bauxite</td>
<td>10%</td>
<td>kg</td>
<td>385.11</td>
</tr>
<tr>
<td>2606.00</td>
<td>90</td>
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<td>Other</td>
<td>10%</td>
<td>kg</td>
<td>295.19</td>
</tr>
<tr>
<td>2607.00</td>
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<td>00</td>
<td>Lead ores and concentrates.</td>
<td>5%</td>
<td>kg</td>
<td>287.4</td>
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<tr>
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<td>00</td>
<td>Zinc ores and concentrates.</td>
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<td>kg</td>
<td>287.5</td>
</tr>
<tr>
<td>2609.00</td>
<td>00</td>
<td>00</td>
<td>Tin ores and concentrates.</td>
<td>5%</td>
<td>kg</td>
<td>287.6</td>
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<td>2610.00</td>
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<td>Chromium ores and concentrates.</td>
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<td>kg</td>
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<tr>
<td>2611.00</td>
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<td>Tungsten ores and concentrates.</td>
<td>5%</td>
<td>kg</td>
<td>287.92</td>
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<td>26.12</td>
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<td>Uranium or thorium ores and concentrates.</td>
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<td></td>
</tr>
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<td>2612.10</td>
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<td>Uranium ores and concentrates.</td>
<td>5%</td>
<td>kg</td>
<td>286.1</td>
</tr>
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<td>2612.20</td>
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<td>Thorium ores and concentrates.</td>
<td>5%</td>
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<td>286.2</td>
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<td>Molybdenum ores and concentrates.</td>
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<td>Titanium ores and concentrates.</td>
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<td>Niobium, tantalum, vanadium or zirconium ores and concentrates.</td>
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<td>Zirconium ores and concentrates.</td>
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<td>Precious metal ores and concentrates</td>
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<td>Silver ores and concentrates.</td>
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<td>5%</td>
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<td>289.19</td>
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<td>26.17</td>
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<td>Other ores and concentrates.</td>
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<td>Antimony ores and concentrates.</td>
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<tr>
<td>2618.00</td>
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<td>Granulated slag (slag sand) from the manufacture or iron or steel.</td>
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<td>kg</td>
<td>278.61</td>
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<td>HS</td>
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<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STC REV 4</td>
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<td>-----------</td>
</tr>
<tr>
<td>2619.00</td>
<td>00</td>
<td>00</td>
<td>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</td>
<td>10%</td>
<td>kg</td>
<td>278.62</td>
</tr>
</tbody>
</table>

26.20

Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.

- Continuing mainly zinc:
  - Hard zinc spelter
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.11
  - Other
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.12

- Continuing mainly lead:
  - Lead gasoline sludges and leaded anti-knock compound sludges
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.131

- Other:
  - Hard zinc spelter
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.139
  - Containing mainly copper
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.14
  - Containing mainly aluminium
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.15
  - 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
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.191

- Other:
  - Containing antimony, beryllium, cadmium, chromium or their mixtures
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.192
  - Other
    - Duty rate: 5%, Unit: kg, STC REV 4: 288.199

26.21

Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.

- Ash and residues from the incineration of municipal waste
  - Duty rate: 5%, Unit: kg, STC REV 4: 278.691

- Other
  - Duty rate: 5%, Unit: kg, STC REV 4: 278.699
CHAPTER 27
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes.

1. This Chapter does not cover:
   (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
   (b) Medicaments of heading 30.03 or 30.04; or
   (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

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

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

3. For the purposes of heading 27.10, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
   (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
   (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
   (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Sub-heading Notes.

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

2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of subheadings 2710.12, “light oils and preparations” are those of which 90% or more by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D86 method).

5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>27.01</td>
<td></td>
<td></td>
<td>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Coal, whether or not pulverized, but not agglomerated:</td>
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<tr>
<td>2701.11</td>
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<td>Anthracite</td>
<td>5%</td>
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<td>321.1</td>
</tr>
<tr>
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<td>00</td>
<td>Bituminous coal</td>
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<td>kg/m³</td>
<td>321.21</td>
</tr>
<tr>
<td>2701.19</td>
<td>00</td>
<td>00</td>
<td>Other coal</td>
<td>5%</td>
<td>kg/m³</td>
<td>321.22</td>
</tr>
<tr>
<td>2701.20</td>
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<td>00</td>
<td>Briquettes, ovoids and similar solid fuels manufactured from coal</td>
<td>5%</td>
<td>kg/m³</td>
<td>322.1</td>
</tr>
<tr>
<td>27.02</td>
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<td>Lignite, whether or not agglomerated, excluding jet.</td>
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<td>Lignite, whether or not pulverized, but not agglomerated</td>
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<td>kg/m³</td>
<td>322.21</td>
</tr>
<tr>
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<td>Agglomerated lignite</td>
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<td>kg/m³</td>
<td>322.22</td>
</tr>
<tr>
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<td>00</td>
<td>Peat (including peat litter), whether or not agglomerated.</td>
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<td>kg/m³</td>
<td>322.3</td>
</tr>
<tr>
<td>27.04</td>
<td></td>
<td></td>
<td>Coke and semi-cokes of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2704.00</td>
<td>10</td>
<td>00</td>
<td>Coke and semi-cokes of coal</td>
<td>5%</td>
<td>kg/m³</td>
<td>325.01</td>
</tr>
<tr>
<td>2704.00</td>
<td>20</td>
<td>00</td>
<td>Coke and semi-cokes of lignite or of peat</td>
<td>5%</td>
<td>kg/m³</td>
<td>325.02</td>
</tr>
<tr>
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<td>00</td>
<td>Retort carbon</td>
<td>5%</td>
<td>kg/m³</td>
<td>325.03</td>
</tr>
<tr>
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<td>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</td>
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<td>345.0</td>
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<td>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</td>
<td>5%</td>
<td>kg/m³</td>
<td>335.21</td>
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<tr>
<td>27.07</td>
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<td>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.</td>
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<td>00</td>
<td>Benzyl (benzene)</td>
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<td>335.22</td>
</tr>
<tr>
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<td>00</td>
<td>Toluol (toluene)</td>
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</tr>
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<td>Xylool (xylenes)</td>
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<td>Naphalene</td>
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<td>kg/m³</td>
<td>335.25</td>
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### Customs (Amendment of Schedules) Act

**[No. 16]**

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<td>- 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 D86 method)</td>
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<td>- Pitch coke</td>
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<td>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.</td>
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<td>- - - Motor Spirit (gasoline)</td>
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<td>00</td>
<td>- - - Spirit type (gasoline type) jet fuel</td>
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<td>00</td>
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</tr>
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<td>20</td>
<td>00</td>
<td>Vapourising oil or white spirit</td>
<td>20%</td>
<td>kg/m³</td>
<td>334.623</td>
</tr>
<tr>
<td>2710.19</td>
<td>30</td>
<td>00</td>
<td>Diesel oil</td>
<td>20%</td>
<td>kg/m³</td>
<td>334.6311</td>
</tr>
<tr>
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<td>00</td>
<td>Gas oils (other than diesel oil)</td>
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<td>kg/m³</td>
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</tr>
<tr>
<td>2710.19</td>
<td>50</td>
<td>00</td>
<td>Bunker C fuel</td>
<td>20%</td>
<td>kg/m³</td>
<td>334.641</td>
</tr>
<tr>
<td>2710.19</td>
<td>60</td>
<td>00</td>
<td>Partly refined petroleum, including topped crudes</td>
<td>5%</td>
<td>kg/m³</td>
<td>334.642</td>
</tr>
<tr>
<td>2710.19</td>
<td>70</td>
<td>00</td>
<td>Lubricating oil base stocks, lubricating oils greases</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2710.19</td>
<td>71</td>
<td>00</td>
<td>Lubricating oil base stock (Paraffinic type)</td>
<td>15%</td>
<td>kg/m³</td>
<td>334.651</td>
</tr>
<tr>
<td>2710.19</td>
<td>72</td>
<td>00</td>
<td>Other lubricating oil base stock</td>
<td>15%</td>
<td>kg/m³</td>
<td>334.652</td>
</tr>
<tr>
<td>2710.19</td>
<td>73</td>
<td>00</td>
<td>Lubricating oils</td>
<td>25%</td>
<td>kg/m³</td>
<td>334.6531</td>
</tr>
<tr>
<td>2710.19</td>
<td>74</td>
<td>00</td>
<td>Lubricating greases</td>
<td>25%</td>
<td>kg/m³</td>
<td>334.654</td>
</tr>
<tr>
<td>2710.19</td>
<td>75</td>
<td>00</td>
<td>Hydraulic brake fluids and other prepared liquids for hydraulic transmission</td>
<td>15%</td>
<td>kg/m³</td>
<td>334.66</td>
</tr>
<tr>
<td>2710.19</td>
<td>76</td>
<td>00</td>
<td>Transformer oil</td>
<td>5%</td>
<td>kg/m³</td>
<td>334.671</td>
</tr>
<tr>
<td>2710.19</td>
<td>77</td>
<td>00</td>
<td>Circuit breaker oil</td>
<td>5%</td>
<td>kg/m³</td>
<td>334.672</td>
</tr>
<tr>
<td>2710.19</td>
<td>78</td>
<td>00</td>
<td>Cleansing, cutting and mould release oils</td>
<td>5%</td>
<td>kg/m³</td>
<td>334.68</td>
</tr>
<tr>
<td>2710.19</td>
<td>79</td>
<td>00</td>
<td>Other</td>
<td>3%</td>
<td>kg/m³</td>
<td>334.691</td>
</tr>
<tr>
<td>2710.19</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>334.6991</td>
</tr>
<tr>
<td>2710.20</td>
<td>00</td>
<td>00</td>
<td>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:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2710.20</td>
<td>10</td>
<td>00</td>
<td>Motor spirit (gasoline)</td>
<td>20%</td>
<td>kg/m³</td>
<td>334.6132</td>
</tr>
<tr>
<td>2710.20</td>
<td>20</td>
<td>00</td>
<td>Kerosene, including kerosene-type jet fuel</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2710.20</td>
<td>20</td>
<td>10</td>
<td>Kerosene-type jet fuel</td>
<td>Free</td>
<td>kg/m³</td>
<td>334.624</td>
</tr>
<tr>
<td>2710.20</td>
<td>20</td>
<td>90</td>
<td>Illuminating kerosene</td>
<td>20%</td>
<td>kg/m³</td>
<td>334.624</td>
</tr>
<tr>
<td>2710.20</td>
<td>30</td>
<td>00</td>
<td>Lubricating oils</td>
<td>25%</td>
<td>kg/m³</td>
<td>334.6532</td>
</tr>
<tr>
<td>2710.20</td>
<td>40</td>
<td>00</td>
<td>Fuel oils</td>
<td>20%</td>
<td>kg/m³</td>
<td>334.643</td>
</tr>
<tr>
<td>2710.20</td>
<td>50</td>
<td>00</td>
<td>Diesel oils</td>
<td>20%</td>
<td>kg/m³</td>
<td>334.6312</td>
</tr>
<tr>
<td>2710.20</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg/m³</td>
<td>334.6992</td>
</tr>
</tbody>
</table>

- Waste oils:
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>2710.91</td>
<td>00</td>
<td>00</td>
<td>- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)</td>
<td>5%</td>
<td>kg/m³</td>
<td>334.71</td>
</tr>
<tr>
<td>2710.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>334.79</td>
</tr>
</tbody>
</table>

27.11 Petroleum gases and other gaseous hydrocarbons.

- Liquefied:
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>2711.11</td>
<td>00</td>
<td>00</td>
<td>- Natural gas</td>
<td>Free</td>
<td>kg/m³</td>
<td>343.1</td>
</tr>
<tr>
<td>2711.12</td>
<td>00</td>
<td>00</td>
<td>- Propane</td>
<td>Free</td>
<td>kg/m³</td>
<td>342.1</td>
</tr>
<tr>
<td>2711.14</td>
<td>00</td>
<td>00</td>
<td>- Butanes</td>
<td>Free</td>
<td>kg/m³</td>
<td>342.3</td>
</tr>
<tr>
<td>2711.13</td>
<td>00</td>
<td>00</td>
<td>- Ethylene, propylene, butylenes and butadiene</td>
<td>5%</td>
<td>kg/m³</td>
<td>344.1</td>
</tr>
<tr>
<td>2711.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>344.2</td>
</tr>
</tbody>
</table>

- In gaseous state:
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>2711.21</td>
<td>00</td>
<td>00</td>
<td>- Natural gas</td>
<td>Free</td>
<td>kg/m³</td>
<td>343.2</td>
</tr>
<tr>
<td>2711.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg/m³</td>
<td>344.9</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>2712.10</td>
<td>00</td>
<td>00</td>
<td>- Petroleum jelly</td>
<td>20%</td>
<td>kg/m³</td>
<td>335.11</td>
</tr>
<tr>
<td>2712.20</td>
<td>00</td>
<td>00</td>
<td>- Paraffin wax containing by weight less than 0.75% of oil</td>
<td>5%</td>
<td>kg/m³</td>
<td>335.121</td>
</tr>
<tr>
<td>2712.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>335.129</td>
</tr>
</tbody>
</table>

27.13 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.

- Petroleum coke:
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>2713.11</td>
<td>00</td>
<td>00</td>
<td>- Not calcined</td>
<td>5%</td>
<td>kg</td>
<td>335.421</td>
</tr>
<tr>
<td>2713.12</td>
<td>00</td>
<td>00</td>
<td>- Calcined</td>
<td>5%</td>
<td>kg</td>
<td>335.422</td>
</tr>
<tr>
<td>2713.20</td>
<td>00</td>
<td>00</td>
<td>- Petroleum bitumen</td>
<td>20%</td>
<td>kg</td>
<td>335.411</td>
</tr>
<tr>
<td>2713.90</td>
<td>00</td>
<td>00</td>
<td>- Other residues of petroleum oils or of oils obtained from bituminous mineral</td>
<td>20%</td>
<td>kg</td>
<td>335.419</td>
</tr>
</tbody>
</table>

27.14 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphalites and asphaltic rocks.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>2714.10</td>
<td>00</td>
<td>00</td>
<td>- Bituminous or oil shale and tar sands</td>
<td>20%</td>
<td>kg</td>
<td>278.96</td>
</tr>
<tr>
<td>2714.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2714.90</td>
<td>10</td>
<td>00</td>
<td>- - Natural bitumen</td>
<td>20%</td>
<td>kg</td>
<td>278.971</td>
</tr>
<tr>
<td>2714.90</td>
<td>20</td>
<td>00</td>
<td>- - Natural asphalt</td>
<td>10%</td>
<td>kg</td>
<td>278.972</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT(S)</td>
<td>SITEC REV</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>-------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>---------</td>
<td>------------</td>
</tr>
<tr>
<td>2714.90</td>
<td>30</td>
<td>00</td>
<td>Asphaltnes and asphaltic rocks</td>
<td>20%</td>
<td>kg</td>
<td>278.973</td>
</tr>
<tr>
<td>27.15</td>
<td></td>
<td></td>
<td>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cutbacks)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2715.00</td>
<td>10</td>
<td>00</td>
<td>Cut-backs</td>
<td>20%</td>
<td>kg</td>
<td>335.431</td>
</tr>
<tr>
<td>2715.00</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>335.439</td>
</tr>
<tr>
<td>2716.00</td>
<td>00</td>
<td>00</td>
<td>Electrical energy (optional heading)</td>
<td>Free</td>
<td>1000 kwh</td>
<td>351.0</td>
</tr>
</tbody>
</table>
SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

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

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

2. Subject Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

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

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

   (b) presented together; and

   (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
CHAPTER 28
INORGANIC CHEMICALS; ORGANIC OR INORGANIC
COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH
METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes.
1. Except where the context otherwise requires, the headings of this Chapter apply only to:
   (a) Separate chemical elements and separate chemically defined compounds, whether or not
       containing impurities;
   (b) The products mentioned in (a) above dissolved in water;
   (c) The products mentioned in (a) above dissolved in other solvents provided that the
       solution constitutes a normal and necessary method of putting up these products adopted
       solely for reasons of safety or for transport and that the solvent does not render the
       product particularly suitable for specific use rather than for general use;
   (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an
       anti-caking agent) necessary for their preservation or transport;
   (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or
       a colouring substance added to facilitate their identification or for safety reasons,
       provided that the additions do not render the product particularly suitable for specific use
       rather than for general use.
2. In addition to dithionites and 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 26.13);
   (d) Thiacarbonates, selenocarbonates, tellurocarbonates, selenocyanates, telhurocyanates,
tetraethiocyanato-diamminochromates (reineckates) and other complex cyanates, of inorganic
bases (heading 28.42);
   (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide,
thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;

(e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

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

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

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

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

5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6. Heading 28.44 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 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 cermet), ceramic products and mixtures containing these elements or isotopes of 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 26.44 and 28.45, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

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

Subheading Note.

1. For the purposes of subheading 28.52.10, 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STIG REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>28.01</td>
<td>28</td>
<td>26</td>
<td>1 - CHEMICAL ELEMENTS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.04</td>
<td>28</td>
<td>26</td>
<td>Hydrogen, rare gases and other non-metals (except hydrogen), --- Gases, other gases.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.05</td>
<td>28</td>
<td>26</td>
<td>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed, mercury.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.06</td>
<td>28</td>
<td>26</td>
<td>INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>28.07</td>
<td>28</td>
<td>26</td>
<td>Sulphuric acid; oleum.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Other entries...
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>2807.00</td>
<td>20</td>
<td>00</td>
<td>- - - Other sulphuric acid</td>
<td>15%</td>
<td>kg</td>
<td>$22.322</td>
</tr>
<tr>
<td>2807.00</td>
<td>30</td>
<td>00</td>
<td>- - - Oleum</td>
<td>5%</td>
<td>kg</td>
<td>$22.323</td>
</tr>
<tr>
<td>2808.00</td>
<td>00</td>
<td>00</td>
<td>Nitric acid; sulphonitrile acids</td>
<td>5%</td>
<td>kg</td>
<td>$22.33</td>
</tr>
<tr>
<td>2809</td>
<td></td>
<td></td>
<td>Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2809.10</td>
<td>00</td>
<td>00</td>
<td>- Diphosphorus pentoxide</td>
<td>5%</td>
<td>kg</td>
<td>$22.341</td>
</tr>
<tr>
<td>2809.20</td>
<td>00</td>
<td>00</td>
<td>- Phosphoric acid and polyphosphoric acid</td>
<td>5%</td>
<td>kg</td>
<td>$22.342</td>
</tr>
<tr>
<td>2810.00</td>
<td>00</td>
<td>00</td>
<td>Oxides of boron; boric acids</td>
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<td>$22.35</td>
</tr>
<tr>
<td>2811</td>
<td></td>
<td></td>
<td>Other inorganic acids and other inorganic oxygen compounds of non-metals.</td>
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</tr>
<tr>
<td>2811.11</td>
<td>00</td>
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<td>- - Hydrogen fluoride (hydrofluoric acid)</td>
<td>5%</td>
<td>kg</td>
<td>$22.361</td>
</tr>
<tr>
<td>2811.12</td>
<td>00</td>
<td>00</td>
<td>- - Hydrogen cyanide (hydrocyanic acid)</td>
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<td>kg</td>
<td>$22.361</td>
</tr>
<tr>
<td>2811.19</td>
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<td>- - Other</td>
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<td>III</td>
<td></td>
<td></td>
<td>Halides and halide oxides of non-metals</td>
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</tr>
<tr>
<td>2812.11</td>
<td>00</td>
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<td>$22.411</td>
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<td>IV</td>
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<td>Inorganic bases and oxides, hydroxides and peroxides of metals</td>
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<td>2814</td>
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<td></td>
<td>Ammonia, anhydrous or in aqueous solution.</td>
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<td>2814.10</td>
<td>00</td>
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<td>- Anhydrous ammonia</td>
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<td>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium</td>
<td>5%</td>
<td>kg</td>
<td>522.62</td>
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<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Sodium hydroxide (caustic soda)</td>
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<td>- Peroxides of sodium or potassium</td>
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<td>kg</td>
<td>522.658</td>
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<td>28.16</td>
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<td>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium</td>
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<td>kg</td>
<td>522.651</td>
</tr>
<tr>
<td>2816.10</td>
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<td>kg</td>
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</tr>
<tr>
<td>2816.40</td>
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<td>00</td>
<td>- Oxides, hydroxides and peroxides, of strontium or barium</td>
<td>5%</td>
<td>kg</td>
<td>522.658</td>
</tr>
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<td>Zinc oxide; zinc peroxide.</td>
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<tr>
<td>28.18</td>
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<td>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide</td>
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<td>522.67</td>
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<td>- Artificial corundum, whether or not chemically defined</td>
<td>5%</td>
<td>kg</td>
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<td>- Aluminium hydroxide</td>
<td>5%</td>
<td>kg</td>
<td>522.66</td>
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<tr>
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<td>Chromium oxides and hydroxides</td>
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<td>- Other</td>
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<td>kg</td>
<td>522.529</td>
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<td>Manganese oxides</td>
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<td>kg</td>
<td>522.531</td>
</tr>
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<td>00</td>
<td>- Manganese dioxide</td>
<td>5%</td>
<td>kg</td>
<td>522.531</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
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<td>522.539</td>
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<tr>
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<td>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as FeO.</td>
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<td>kg</td>
<td>522.541</td>
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<td>- Iron oxides and hydroxides</td>
<td>5%</td>
<td>kg</td>
<td>522.541</td>
</tr>
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<td>- Earth colours</td>
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<td>Cobalt oxides and hydroxides; commercial cobalt oxides</td>
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<td>Titanium oxides</td>
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<td>28.24</td>
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<td>Lead oxides; red lead and orange lead.</td>
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<td>- Lead monoxide (fusible, massicot)</td>
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<td>kg</td>
<td>522.571</td>
</tr>
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<td>2824.90</td>
<td>00</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
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<td>------------</td>
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<tr>
<td>28.25</td>
<td></td>
<td></td>
<td>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>metal oxides, hydroxides and peroxides.</td>
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</tr>
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<td>2825.10</td>
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<td>00</td>
<td>- Hydrazine and hydroxylamine and their inorganic salts</td>
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<td>kg</td>
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<td>- Lithium oxide and hydroxide</td>
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</tr>
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<td>- Vanadium oxides and hydroxides</td>
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<td>kg</td>
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<td>- Nickel oxides and hydroxides</td>
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<td>kg</td>
<td>522.693</td>
</tr>
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<td>2825.50</td>
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<td>- Copper oxides and hydroxides</td>
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<td>kg</td>
<td>522.694</td>
</tr>
<tr>
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<td>00</td>
<td>- Germanium oxides and zirconium dioxide</td>
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<td>- Molybdenum oxides and hydroxides</td>
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<td>- Other</td>
<td>5%</td>
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V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

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<th>DUTY RATE</th>
<th>UNIT(S)</th>
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<td>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</td>
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<td></td>
<td></td>
<td></td>
<td>- Fluorides</td>
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<td>2826.12</td>
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<td>00</td>
<td>- Of aluminum</td>
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<td>kg</td>
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<td>- Other</td>
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<td>kg</td>
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<td>- Other</td>
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<td>kg</td>
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<tbody>
<tr>
<td>28.27</td>
<td></td>
<td></td>
<td>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides;</td>
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<td></td>
<td></td>
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<td>kg</td>
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<td>28.28</td>
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<td></td>
<td></td>
<td>- Commercial calcium hypochlorite and other calcium hypochlorites.</td>
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<tr>
<td>2828.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>523.319</td>
</tr>
<tr>
<td>28.29</td>
<td></td>
<td></td>
<td>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</td>
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<tr>
<td>2829.11</td>
<td>00</td>
<td>00</td>
<td>- - Of sodium</td>
<td>5%</td>
<td>kg</td>
<td>523.32</td>
</tr>
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<td>kg</td>
<td>523.399</td>
</tr>
<tr>
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<td>Sulphates; polysulphides, whether or not chemically defined.</td>
<td></td>
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<tr>
<td>2830.10</td>
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<td>523.41</td>
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<td>28.31</td>
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<td>Dithionites and sulphonylates.</td>
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<td>2832.30</td>
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<td>- Thiosulphates</td>
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<td>Sulphates; alums; peroxosulphates (persulphates).</td>
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<td>- Other sulphates</td>
<td></td>
<td></td>
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<tr>
<td>2833.21</td>
<td>00</td>
<td>00</td>
<td>- - Of magnesium</td>
<td>5%</td>
<td>kg</td>
<td>523.491</td>
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<tr>
<td>2833.22</td>
<td>00</td>
<td>00</td>
<td>- - Of aluminium</td>
<td>15%</td>
<td>kg</td>
<td>523.492</td>
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<td>2833.24</td>
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<td>- - Of nickel</td>
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<td>kg</td>
<td>523.494</td>
</tr>
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<td>2833.25</td>
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<td>- - Of copper</td>
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<td>kg</td>
<td>523.495</td>
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<tr>
<td>2833.27</td>
<td>00</td>
<td>00</td>
<td>- - Of barium</td>
<td>5%</td>
<td>kg</td>
<td>523.497</td>
</tr>
<tr>
<td>2833.29</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>523.498</td>
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<td>2833.30</td>
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<td>- Alums</td>
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<td>kg</td>
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<tr>
<td>2833.40</td>
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<td>00</td>
<td>- Peroxosulphates (persulphates)</td>
<td>5%</td>
<td>kg</td>
<td>523.4999</td>
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<td></td>
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<td>Nitrites; nitratess.</td>
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<td>2834.10</td>
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<td>- Nitrites</td>
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<td>523.51</td>
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<td>- Nitrates</td>
<td></td>
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<tr>
<td>2834.21</td>
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<td>00</td>
<td>- - Of potassium</td>
<td>5%</td>
<td>kg</td>
<td>523.52</td>
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<td>2834.29</td>
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<td>28.35</td>
<td></td>
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<td>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</td>
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<td>2835.10</td>
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<td>00</td>
<td>- Phosphinates (hypophosphites) and phosphonates (phosphites)</td>
<td>5%</td>
<td>kg</td>
<td>523.61</td>
</tr>
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<td>HS</td>
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<td>DESCRIPTION OF GOODS</td>
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<td>STC REV 4</td>
</tr>
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<td>-----------</td>
</tr>
<tr>
<td></td>
<td>2835.22</td>
<td>00</td>
<td>- Phosphates:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2835.24</td>
<td>00</td>
<td>- Of mono- or disodium</td>
<td>5%</td>
<td>kg</td>
<td>$23.631</td>
</tr>
<tr>
<td></td>
<td>2835.25</td>
<td>00</td>
<td>- Of potassium</td>
<td>5%</td>
<td>kg</td>
<td>$23.633</td>
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<tr>
<td></td>
<td>2835.26</td>
<td>00</td>
<td>- Calcium hydrogenorthophosphate (&quot;dicalcium phosphate&quot;)</td>
<td>5%</td>
<td>kg</td>
<td>$23.634</td>
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<td></td>
<td>2835.29</td>
<td>00</td>
<td>- Other phosphates of calcium</td>
<td>5%</td>
<td>kg</td>
<td>$23.635</td>
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<td>- Polyphosphates:</td>
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<td>2835.32</td>
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<td>- Sodium tripolyphosphate (sodium tripolyphosphate)</td>
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<td>kg</td>
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</tr>
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<td>- Other</td>
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<td>kg</td>
<td>$23.65</td>
</tr>
<tr>
<td></td>
<td>2836.20</td>
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<td>- Disodium carbonate</td>
<td>5%</td>
<td>kg</td>
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<td>- Potassium carbonates</td>
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<td>- Calcium carbonate</td>
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<td>kg</td>
<td>$23.791</td>
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<td>2836.60</td>
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<td>- Barium carbonate</td>
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<td>- Lithium carbonates</td>
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<td>$23.793</td>
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<td>2836.92</td>
<td>00</td>
<td>- Strontium carbonates</td>
<td>5%</td>
<td>kg</td>
<td>$23.794</td>
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<tr>
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<td>2836.99</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>$23.799</td>
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<tr>
<td>28.37</td>
<td></td>
<td></td>
<td>Cyanides, cyanido oxides and complex cyanides.</td>
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</tr>
<tr>
<td></td>
<td>2837.11</td>
<td>00</td>
<td>- Cyanides and cyanide oxides</td>
<td>5%</td>
<td>kg</td>
<td>$23.811</td>
</tr>
<tr>
<td></td>
<td>2837.19</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>$23.819</td>
</tr>
<tr>
<td></td>
<td>2837.20</td>
<td>00</td>
<td>- Complex cyanides</td>
<td>5%</td>
<td>kg</td>
<td>$23.812</td>
</tr>
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<td>28.39</td>
<td></td>
<td></td>
<td>Silicates; commercial alkali metal silicates.</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>2839.11</td>
<td>00</td>
<td>- Of sodium</td>
<td>5%</td>
<td>kg</td>
<td>$23.831</td>
</tr>
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<td>2839.19</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>$23.832</td>
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<td></td>
<td>2839.90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>$23.839</td>
</tr>
<tr>
<td>28.40</td>
<td></td>
<td></td>
<td>Borates; peroxoborates (perborates).</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>2840.11</td>
<td>00</td>
<td>- Disodium tetaborate (refined borax)</td>
<td>5%</td>
<td>kg</td>
<td>$23.841</td>
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<td>2840.19</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>$23.842</td>
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<td>2840.20</td>
<td>00</td>
<td>- Other borates</td>
<td>5%</td>
<td>kg</td>
<td>$23.843</td>
</tr>
<tr>
<td></td>
<td>2840.30</td>
<td>00</td>
<td>- Peroxoborates (perborates)</td>
<td>5%</td>
<td>kg</td>
<td>$23.844</td>
</tr>
<tr>
<td>28.41</td>
<td></td>
<td></td>
<td>Salts of oxometallic or peroxometallic acids.</td>
<td></td>
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## CUSTOMS (AMENDMENT OF SCHEDULES) ACT

### VI - MISCELLANEOUS

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<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2842</td>
<td>00</td>
<td>00</td>
<td>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</td>
<td>5%</td>
<td>kg</td>
<td>523.891</td>
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<tr>
<td>2842.10</td>
<td>00</td>
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<td>Double or complex silicates, including aluminosilicates whether or not chemically defined.</td>
<td>5%</td>
<td>kg</td>
<td>523.891</td>
</tr>
<tr>
<td>2842.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>523.899</td>
</tr>
</tbody>
</table>

### 28.43

Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.

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<th>DESCRIPTION OF GOODS</th>
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<tbody>
<tr>
<td>2843.10</td>
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<td>Colloidal precious metals</td>
<td>5%</td>
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<td>Silver compounds:</td>
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<td>2843.29</td>
<td>00</td>
<td>00</td>
<td>Silver nitrate</td>
<td>5%</td>
<td>kg</td>
<td>524.322</td>
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<td>2843.30</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>524.323</td>
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<td>2843.90</td>
<td>00</td>
<td>00</td>
<td>Other compounds, amalgams</td>
<td>5%</td>
<td>kg</td>
<td>524.329</td>
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### 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.

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<thead>
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<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2844.10</td>
<td>00</td>
<td>00</td>
<td>Natural uranium and its compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds</td>
<td>5%</td>
<td>kg</td>
<td>525.11</td>
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<tr>
<td>2844.20</td>
<td>00</td>
<td>00</td>
<td>Uranium enriched in U 235 and its compounds; plutonium and its compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing – uranium</td>
<td>5%</td>
<td>kg</td>
<td>525.13</td>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STIC REV 4</th>
</tr>
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<tr>
<td>2844.30</td>
<td>00</td>
<td>00</td>
<td>Enriched in U 235, plutonium or compounds of these products</td>
<td>5%</td>
<td>kg</td>
<td>$25.15</td>
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<tr>
<td>2844.40</td>
<td>00</td>
<td>00</td>
<td>Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues</td>
<td>5%</td>
<td>kg</td>
<td>$25.19</td>
</tr>
<tr>
<td>2844.50</td>
<td>00</td>
<td>00</td>
<td>Spent (irradiated) fuel elements (cartridges) of nuclear reactors</td>
<td>5%</td>
<td>kg</td>
<td>$25.17</td>
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<td>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</td>
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<td></td>
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<tr>
<td>2845.10</td>
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<td>00</td>
<td>Heavy water (deuterium oxide)</td>
<td>5%</td>
<td>kg</td>
<td>$25.911</td>
</tr>
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<td>2845.90</td>
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<td>Other</td>
<td>5%</td>
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<td>$25.919</td>
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<tr>
<td>28.46</td>
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<td></td>
<td>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</td>
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</tr>
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<td>2846.10</td>
<td>00</td>
<td>00</td>
<td>Cerium compounds</td>
<td>5%</td>
<td>kg</td>
<td>$25.951</td>
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<tr>
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<td>00</td>
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<td>kg</td>
<td>$25.959</td>
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<tr>
<td>2847.00</td>
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<td>00</td>
<td>Hydrogen peroxide, whether or not solidified with urea.</td>
<td>5%</td>
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<td>$24.91</td>
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<td>28.48</td>
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<tr>
<td>28.49</td>
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<td>Carbides, whether or not chemically defined.</td>
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<td>2849.10</td>
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<td>00</td>
<td>Of calcium</td>
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<td>kg</td>
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<td>Of silicon</td>
<td>5%</td>
<td>kg</td>
<td>$24.941</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>$24.949</td>
</tr>
<tr>
<td>2850.00</td>
<td>00</td>
<td>00</td>
<td>Hydrides, nitriles, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</td>
<td>5%</td>
<td>kg</td>
<td>$24.95</td>
</tr>
<tr>
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<td>Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.</td>
<td></td>
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</tr>
<tr>
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<td>00</td>
<td>Chemically defined</td>
<td>5%</td>
<td>kg</td>
<td>$24.961</td>
</tr>
<tr>
<td>2852.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>$24.962</td>
</tr>
<tr>
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<td>UNIT(S)</td>
<td>STC REV 4</td>
</tr>
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</tr>
<tr>
<td>28.53</td>
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<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>$24.99</td>
</tr>
<tr>
<td>2853.10</td>
<td>00</td>
<td>00</td>
<td>- Cyanogen Chloride (chlorcyan)</td>
<td>5%</td>
<td>kg</td>
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</tr>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>$24.999</td>
</tr>
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</table>
CHAPTER 29
ORGANIC CHEMICALS

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to -
   (a) Separate chemically defined organic compounds, whether or not containing impurities;
   (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
   (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
   (d) The products mentioned in (a), (b) or (c) above dissolved in water;
   (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
   (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
   (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odouriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
   (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:
   (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
   (b) Ethyl alcohol (heading 22.07 or 22.08);
   (c) Methane or propane (heading 27.41);
   (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);

(i) 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 ccm (heading 36.06);

(k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or

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

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

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

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

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

5. (A) The esters of acid-function organic compounds of sub-Chapters 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 those sub-Chapters.

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

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

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

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

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

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

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

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

Heading 29.30 (organosulphur 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
## CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>SITC REV 4</th>
</tr>
</thead>
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<tr>
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<td></td>
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<td>1 - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</td>
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<tr>
<td>2901 10</td>
<td>00</td>
<td>00</td>
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<td>kg</td>
<td>511.14</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Unsaturated</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2901 21</td>
<td>00</td>
<td>00</td>
<td>-- Ethylene</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
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<td>-- Propene (propylene)</td>
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<td>kg</td>
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</tr>
<tr>
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<td>-- Butene (butylene) and isomers thereof</td>
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<td>kg</td>
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<tr>
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<td>kg</td>
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<tr>
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<td></td>
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<td>kg</td>
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</tr>
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</tr>
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<td>-- Xylenes</td>
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</tr>
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<td>-- p-Xylene</td>
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<td>kg</td>
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<tr>
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<tr>
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<td>Halogenated derivatives of hydrocarbons</td>
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</tr>
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<td>00</td>
<td>-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)</td>
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<td>kg</td>
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<td>kg</td>
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</tr>
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<td>kg</td>
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<td>511.35</td>
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<td>00</td>
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<td>-- Other</td>
<td></td>
<td></td>
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</tr>
<tr>
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<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
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<td>UNI(s)</td>
<td>SITC REV.</td>
</tr>
<tr>
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<td>-----</td>
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</tr>
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<td>2903.19</td>
<td>10</td>
<td>00</td>
<td>- - - 1,1,1-Trichloroethane (methylchloroform)</td>
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<td>kg</td>
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<td>kg</td>
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</tr>
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<td>2903.22</td>
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<td>- - - Tetrachloroethylene (perchloroethylene)</td>
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<td>kg</td>
<td>511.33</td>
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<td>00</td>
<td>- - - Other</td>
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<td>kg</td>
<td>511.34</td>
</tr>
<tr>
<td>2903.31</td>
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<td>- - - Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons.</td>
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<td>kg</td>
<td>511.371</td>
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<td>kg</td>
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<td>kg</td>
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<tr>
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<td>kg</td>
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<tr>
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<tr>
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<td>- - - Bromochlorodifluoromethane, bromotrichloromethane and dibromotetrafluoroethanes</td>
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<td>Kg</td>
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<td>5%</td>
<td>kg</td>
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<td>00</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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<td>- - - Other</td>
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</tr>
<tr>
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<td>91</td>
<td>00</td>
<td>- - - Dichlorohexafluoroethanes</td>
<td>5%</td>
<td>kg</td>
<td>511.3861</td>
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<td>00</td>
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## CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16]

<table>
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<th>HS</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNITS</th>
<th>STC REV.4</th>
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<tbody>
<tr>
<td>2903.79</td>
<td>10</td>
<td>00</td>
<td>- - - - Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine</td>
<td>5%</td>
<td>kg</td>
<td>511.3891</td>
</tr>
<tr>
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<td>20</td>
<td>00</td>
<td>- - - - Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine</td>
<td>5%</td>
<td>kg</td>
<td>511.3892</td>
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<tr>
<td>2903.79</td>
<td>90</td>
<td>00</td>
<td>- - - - Other, - Halogenated derivatives of cyclic, cyclic or cyclopetalene hydrocarbons:</td>
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<td>kg</td>
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<tr>
<td>2903.81</td>
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<td>00</td>
<td>- - 1.2.3.4.5.6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)</td>
<td>5%</td>
<td>kg</td>
<td>511.391</td>
</tr>
<tr>
<td>2903.82</td>
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<td>00</td>
<td>- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)</td>
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<td>kg</td>
<td>511.395</td>
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<tr>
<td>2903.83</td>
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<td>- - Mirex (ISO)</td>
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<tr>
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<td>00</td>
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<td>- - Other - Halogenated derivatives of aromatic hydrocarbons:</td>
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<td>kg</td>
<td>511.392</td>
</tr>
<tr>
<td>2903.91</td>
<td>00</td>
<td>00</td>
<td>- - Chlorobenzene, o-chlorobenzene and p-chlorobenzene</td>
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<td>kg</td>
<td>511.393</td>
</tr>
<tr>
<td>2903.92</td>
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<td>00</td>
<td>- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1, trichloro-2,2-bis(p-chlorophenyl)ethane)</td>
<td>5%</td>
<td>kg</td>
<td>511.394</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- - Pentachlorobenzene (ISO)</td>
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<td>kg</td>
<td>511.395</td>
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<td>kg</td>
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<td>kg</td>
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<td>Sulphonated, nitrated or nitroso derivates of hydrocarbons, whether or not halogenated</td>
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<td>2904.10</td>
<td>00</td>
<td>00</td>
<td>- Derivatives containing only sulpho groups, their salts and ethyl esters:</td>
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<td>2904.10</td>
<td>10</td>
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<td>- - Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])</td>
<td>15%</td>
<td>kg</td>
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<tr>
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<td>00</td>
<td>- - Sulphonic acid (Dodecylbenzene [DDBSA])</td>
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<td>kg</td>
<td>511.42</td>
</tr>
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<td>2904.10</td>
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<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>511.43</td>
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<tr>
<td>2904.20</td>
<td>00</td>
<td>00</td>
<td>- Derivatives containing only nitro or only nitroso groups</td>
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<td>kg</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>- Perfluorooctane sulphonic acid, its salts and Perfluorooctane sulphonyl fluoride</td>
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<td></td>
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<td>2904.31</td>
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<td>- Perfluorooctane sulphonic acid</td>
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<td>kg</td>
<td>511.451</td>
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<td>2904.32</td>
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<td>00</td>
<td>- - Ammonium perfluorooctane sulphonate</td>
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<td>kg</td>
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<td>- - Lithium perfluorooctane sulphonate</td>
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<td>kg</td>
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<tr>
<td>2904.34</td>
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<td>- - Potassium perfluorooctane sulphonate</td>
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<td>kg</td>
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<td>STC REV</td>
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<td>---------</td>
</tr>
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<td>2904.35</td>
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<td>- Other salts of Perfluorooctane sulphonic acid</td>
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</tr>
<tr>
<td>2904.91</td>
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<td>00</td>
<td>- Trichloronitromethane (chloropicrin)</td>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>511.49</td>
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**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:

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<thead>
<tr>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNI(S)</th>
<th>STC REV</th>
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<tbody>
<tr>
<td>2905.11</td>
<td>00</td>
<td>00</td>
<td>- Methanol (methyl alcohol)</td>
<td>10%</td>
<td>kg</td>
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<td>2905.12</td>
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<td>00</td>
<td>- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)</td>
<td>5%</td>
<td>kg</td>
<td>512.12</td>
</tr>
<tr>
<td>2905.13</td>
<td>00</td>
<td>00</td>
<td>- Butan-1-ol (n-butyl alcohol)</td>
<td>5%</td>
<td>kg</td>
<td>512.131</td>
</tr>
<tr>
<td>2905.14</td>
<td>00</td>
<td>00</td>
<td>- Other butanols</td>
<td>5%</td>
<td>kg</td>
<td>512.132</td>
</tr>
<tr>
<td>2905.16</td>
<td>00</td>
<td>00</td>
<td>- Octanol (octyl alcohol) and isomers thereof</td>
<td>5%</td>
<td>kg</td>
<td>512.14</td>
</tr>
<tr>
<td>2905.17</td>
<td>00</td>
<td>00</td>
<td>- Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)</td>
<td>5%</td>
<td>kg</td>
<td>512.192</td>
</tr>
<tr>
<td>2905.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>512.193</td>
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- Unsaturated monohydric alcohols:

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<th>DUTY RATE</th>
<th>UNI(S)</th>
<th>STC REV</th>
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<tr>
<td>2905.22</td>
<td>00</td>
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<td>- Acyclic terpene alcohols</td>
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<td>kg</td>
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<tr>
<td>2905.29</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>512.199</td>
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- Diols:

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<th>UNI(S)</th>
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<tr>
<td>2905.31</td>
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<td>- Ethylene glycol (ethanediol)</td>
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<td>kg</td>
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<tr>
<td>2905.32</td>
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<td>00</td>
<td>- Propylene glycol (propane-1,2-diol)</td>
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<td>kg</td>
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<tr>
<td>2905.39</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>512.292</td>
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- Other polyhydric alcohols:

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<th>DESCRIPTION OF GOODS</th>
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<tr>
<td>2905.41</td>
<td>00</td>
<td>00</td>
<td>- 2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylpropane)</td>
<td>5%</td>
<td>kg</td>
<td>512.263</td>
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<tr>
<td>2905.42</td>
<td>00</td>
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<td>- Pentaerythritol</td>
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<td>kg</td>
<td>512.23</td>
</tr>
<tr>
<td>2905.43</td>
<td>00</td>
<td>00</td>
<td>- Mannitol</td>
<td>5%</td>
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<td>512.24</td>
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<tr>
<td>2905.44</td>
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<td>00</td>
<td>- D-glucitol (sorbitol)</td>
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<td>kg</td>
<td>512.25</td>
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<tr>
<td>2905.45</td>
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<td>- Glycerol</td>
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<td>2905.49</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>512.299</td>
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- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:

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<th>DESCRIPTION OF GOODS</th>
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<td></td>
<td></td>
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<td>- Cycloaliphatics, cyclic or cycloprenic:</td>
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<td></td>
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<td>2906.11</td>
<td>00</td>
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<td>- Menthol</td>
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<td>kg</td>
<td>512.311</td>
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<td>- Cyclohexanol, methycyclohexanols and dimethylcyclohexanols</td>
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<td>kg</td>
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<td>2906.13</td>
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<td>- Sterols and monosters</td>
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<td>kg</td>
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<td>29.07</td>
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<td>III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</td>
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<td>- Phenol (hydroxybenzene) and its salts</td>
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<td>- Cresols and their salts</td>
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<td>- Octylphenol, nonylphenol and their isomers; salts thereof</td>
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<td>kg</td>
<td>512.431</td>
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<td>- Naphthols and their salts</td>
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<td>- Resorcinal and its salts</td>
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<td>kg</td>
<td>512.435</td>
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<td>- Hydroquinone (quinol) and its salts</td>
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<td>- 4,4'-Isopropylidenediphenol (bisphenol A).</td>
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<td>kg</td>
<td>512.437</td>
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<td>- diphenylolpropane and its salts</td>
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<td>kg</td>
<td>512.439</td>
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<td>29.08</td>
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<td>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</td>
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<td>2908.11</td>
<td>00</td>
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<td>- Pentachlorophenol (PCP)</td>
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<td>kg</td>
<td>512.441</td>
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<td>512.442</td>
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<td></td>
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<td></td>
<td>- Other</td>
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<td></td>
</tr>
<tr>
<td>2908.91</td>
<td>00</td>
<td>00</td>
<td>- Dinoseb (ISO) and its salts</td>
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<td>kg</td>
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<td>kg</td>
<td>512.444</td>
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<td>2909.11</td>
<td>00</td>
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<td>Diethyl ether</td>
<td>5%</td>
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<td>516.161</td>
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<td>2909.19</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>516.162</td>
</tr>
<tr>
<td>2909.20</td>
<td>00</td>
<td>00</td>
<td>2- Cyclic, cyclic or cycloterpnic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>5%</td>
<td>kg</td>
<td>516.163</td>
</tr>
<tr>
<td>2909.30</td>
<td>00</td>
<td>00</td>
<td>Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>5%</td>
<td>kg</td>
<td>516.164</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
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</tr>
<tr>
<td>2909.41</td>
<td>00</td>
<td>00</td>
<td>2,2'-Oxydiethanol (diethylene glycol, digol)</td>
<td>5%</td>
<td>kg</td>
<td>516.171</td>
</tr>
<tr>
<td>2909.43</td>
<td>00</td>
<td>00</td>
<td>Monobutyl ethers of ethylene glycol or of diethylene glycol</td>
<td>5%</td>
<td>kg</td>
<td>516.173</td>
</tr>
<tr>
<td>2909.44</td>
<td>00</td>
<td>00</td>
<td>Other monoalkylethers of ethylene glycol or of diethylene glycol</td>
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<td>kg</td>
<td>516.174</td>
</tr>
<tr>
<td>2909.49</td>
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<td>Other</td>
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<td>516.175</td>
</tr>
<tr>
<td>2909.50</td>
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<td>Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>5%</td>
<td>kg</td>
<td>516.176</td>
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<tr>
<td>2909.60</td>
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<td>Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>5%</td>
<td>kg</td>
<td>516.177</td>
</tr>
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</table>

29.10 Epoxides, epoxyalcohols, epoxyphenols and epoxysters, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
## Customs (Amendment of Schedules) Act [No. 16]

### V. ALDEHYDE-FUNCTION COMPOUNDS

- Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.
  - Acyclic aldehydes without other oxygen function:
    - Methanal (formaldehyde)
    - Ethanal (acetaldehyde)
    - Other
- Cyclic aldehydes without other oxygen function:
  - Benzaldehyde
  - Other
- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:
  - Vanillin (4-hydroxy-3-methoxybenzaldehyde)
  - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)
  - Other
- Cyclic polymers of aldehydes
- Paraformaldehyde
- Halogenated, sulphonated, nitrated or nitrosoated derivatives of products of heading 29.12.

### VI. KETONE-FUNCTION AND QUINONE-FUNCTION COMPOUNDS

Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosoated derivatives.
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<th>CET</th>
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<th>STC REV.4</th>
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<td>2914.11</td>
<td>00</td>
<td>00</td>
<td>- Acyclic ketones without other oxygen function:</td>
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<td>kg</td>
<td>516.23</td>
</tr>
<tr>
<td>2914.12</td>
<td>00</td>
<td>00</td>
<td>-- Acetone</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
<td>2914.13</td>
<td>00</td>
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<td>-- Butanone (methyl ethyl ketone)</td>
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<td>kg</td>
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<td>2914.19</td>
<td>00</td>
<td>00</td>
<td>-- 4-Methylpentan-2-one (methyl isobutyl ketone)</td>
<td>5%</td>
<td>kg</td>
<td>516.259</td>
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<tr>
<td>2914.22</td>
<td>00</td>
<td>00</td>
<td>-- Cyclonic, cycloaliphatic or cycloterpene ketones without other oxygen function:</td>
<td>5%</td>
<td>kg</td>
<td>516.281</td>
</tr>
<tr>
<td>2914.23</td>
<td>00</td>
<td>00</td>
<td>-- Cyclohexanone and methylcyclohexanones</td>
<td>5%</td>
<td>kg</td>
<td>516.282</td>
</tr>
<tr>
<td>2914.29</td>
<td>00</td>
<td>00</td>
<td>-- Tetramines and methyleneonones</td>
<td>5%</td>
<td>kg</td>
<td>516.289</td>
</tr>
<tr>
<td>2914.31</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>5%</td>
<td>kg</td>
<td>516.291</td>
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<tr>
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<td>00</td>
<td>00</td>
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<td>kg</td>
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<td>00</td>
<td>00</td>
<td>-- Ketone-alcohols and ketone-aldehydes</td>
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<td>kg</td>
<td>516.293</td>
</tr>
<tr>
<td>2914.50</td>
<td>00</td>
<td>00</td>
<td>-- Ketone-phenols and ketones with other oxygen function:</td>
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<td>kg</td>
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<td>2914.61</td>
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<td>-- Quinones</td>
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<td>kg</td>
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<td>2914.62</td>
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<td>-- Anthraquinone</td>
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<tr>
<td>2914.69</td>
<td>00</td>
<td>00</td>
<td>-- Coenzyme Q10 (ubidecarnone (INN))</td>
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<td>kg</td>
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<td>2914.71</td>
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<td>-- Halogenated, sulphonated, nitrated or nitrosated derivatives:</td>
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<td>kg</td>
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<tr>
<td>2914.79</td>
<td>00</td>
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<td>-- Other</td>
<td>5%</td>
<td>kg</td>
<td>516.299</td>
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</table>

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

**29.15**

- Formic acid, its salts and esters:
  - Formic acid                                                                            | 5%        | kg      | 513.741 |
  - Salts of formic acid                                                                  | 5%        | kg      | 513.742 |
  - Esters of formic acid                                                                 | 5%        | kg      | 513.743 |

- Acetic acid and its salts; acetic anhydride:
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<th>STIC REV 4</th>
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<tr>
<td>2915.21</td>
<td>00</td>
<td>00</td>
<td>- - Acetic acid</td>
<td>5%</td>
<td>kg</td>
<td>513.711</td>
</tr>
<tr>
<td>2915.24</td>
<td>00</td>
<td>00</td>
<td>- - Acetic anhydride</td>
<td>5%</td>
<td>kg</td>
<td>513.714</td>
</tr>
<tr>
<td>2915.29</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>513.719</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Esters of acetic acid:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2915.31</td>
<td>00</td>
<td>00</td>
<td>- - Ethyl acetate</td>
<td>5%</td>
<td>kg</td>
<td>513.721</td>
</tr>
<tr>
<td>2915.32</td>
<td>00</td>
<td>00</td>
<td>- - Vinyl acetate</td>
<td>5%</td>
<td>kg</td>
<td>513.722</td>
</tr>
<tr>
<td>2915.33</td>
<td>00</td>
<td>00</td>
<td>- - n-Butyl acetate</td>
<td>5%</td>
<td>kg</td>
<td>513.723</td>
</tr>
<tr>
<td>2915.36</td>
<td>00</td>
<td>00</td>
<td>- - Dinoseb (ISO) acetate</td>
<td>5%</td>
<td>kg</td>
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<td>kg</td>
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<td>2915.40</td>
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<td>- Mono, di- or trichloroacetic acids, their salts and esters</td>
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<td>kg</td>
<td>513.771</td>
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<td>00</td>
<td>- Propionic acid, its salts and esters</td>
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<td>kg</td>
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<td>- Butanoic acids, pentanoic acids, their salts and esters</td>
<td>5%</td>
<td>kg</td>
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<td>00</td>
<td>- Palmitic acid, stearic acid, their salts and esters</td>
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<tr>
<td>2915.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>513.779</td>
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</table>

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:

<p>| 2916.11 | 00  | 00  | - Acrylic acid and its salts                                                          | 5%        | kg      | 513.791    |
| 2916.12 | 00  | 00  | - Esters of acrylic acid                                                              | 5%        | kg      | 513.792    |
| 2916.13 | 00  | 00  | - Methacrylic acid and its salts                                                      | 5%        | kg      | 513.793    |
| 2916.14 | 00  | 00  | - Esters of methacrylic acid                                                          | 5%        | kg      | 513.794    |
| 2916.15 | 00  | 00  | - Oleic, linoleic or linolenic acids, their salts and esters                          | 5%        | kg      | 513.78     |
| 2916.16 | 00  | 00  | - Budanacryl (ISO)                                                                   | 5%        | kg      | 513.7991   |
| 2916.19 | 00  | 00  | - - Other                                                                            | 5%        | kg      | 513.793    |
| 2916.20 | 00  | 00  | - Cycloanic, cyclenic or cycloperenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 5%        | kg      | 513.794    |
|       |     |     | - Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: |           |         |            |
| 2916.31 | 00  | 00  | - Benzoic acid, its salts and esters                                                  | 5%        | kg      | 513.795    |
| 2916.32 | 00  | 00  | - Benzoyl peroxide and benzoyl chloride                                               | 5%        | kg      | 513.796    |
| 2916.34 | 00  | 00  | - Phenylacetic acid and its salts                                                     | 5%        | kg      | 513.797    |</p>
<table>
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<th>SITC REV 4</th>
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<td>2915.39</td>
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<td>00</td>
<td>- Other</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>29.17</td>
<td></td>
<td></td>
<td><strong>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosoated derivatives.</strong></td>
<td>5%</td>
<td>kg</td>
<td>513.7999</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives;</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2017.11</td>
<td>00</td>
<td>00</td>
<td>- Oxalic acid, its salts and esters</td>
<td>5%</td>
<td>kg</td>
<td>513.891</td>
</tr>
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<td>2017.12</td>
<td>00</td>
<td>00</td>
<td>- Adipic acid, its salts and esters</td>
<td>5%</td>
<td>kg</td>
<td>513.892</td>
</tr>
<tr>
<td>2017.13</td>
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<td>- Azelanic acid, sebacic acid, their salts and esters</td>
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<td>kg</td>
<td>513.893</td>
</tr>
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<td>- Maleic anhydride</td>
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<td>kg</td>
<td>513.81</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
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<td>- Cyclic, cyclic or cyclosterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.</td>
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<td>00</td>
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<td>- Diocetyl orthophthalates</td>
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<td>- Dimyril or didecyl orthophthalates</td>
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<td>5%</td>
<td>kg</td>
<td>513.898</td>
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<td>- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives;</td>
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<td>- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)</td>
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<td>-------------</td>
</tr>
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<td>2918.18</td>
<td>00</td>
<td>00</td>
<td>- Chlorobenzilate (ISO)</td>
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<td>- Other</td>
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<td></td>
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<td>- Carboxylic acids with phenol function but without other oxygen function, their</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>anhydrides, halides, peroxydes, peroxycyclics and their derivatives</td>
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<td></td>
</tr>
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<td>- Salicylic acid and its salts</td>
<td>5%</td>
<td>kg</td>
<td>513.931</td>
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<td>- O-Acetyl salicylic acid, its salts and esters</td>
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<td>kg</td>
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<td>- Other esters of salicylic acid and their salts</td>
<td>5%</td>
<td>kg</td>
<td>513.939</td>
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<td>2918.29</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>513.94</td>
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<td>- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxydes, peroxycyclics and their derivatives</td>
<td>5%</td>
<td>kg</td>
<td>513.95</td>
</tr>
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<td>- Other</td>
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<td>2918.91</td>
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<td>- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters</td>
<td>5%</td>
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<td>- Other</td>
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<td>513.969</td>
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<th>VIII - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</th>
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<tr>
<td>29.19</td>
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<td>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulpho-nated, nitrated or nitrosated derivatives.</td>
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<td>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</td>
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<td>29.90</td>
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<td></td>
<td>- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</td>
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<th>DUTY RATE</th>
<th>UNII(S)</th>
<th>SITC REV. 4</th>
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<td>00</td>
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<td>- Parathion (ISO) and parathion-methyl (ISO) (methylparathion)</td>
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<td>kg</td>
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<tr>
<td>2920.21 00 00</td>
<td>- - Dimethyl phosphate</td>
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<td>kg</td>
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<td>kg</td>
<td>516.394</td>
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<td>kg</td>
<td>516.396</td>
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<tr>
<td>2920.29 00 00</td>
<td>- - Other</td>
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<td>kg</td>
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<tr>
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<td>- - Endosulfan (ISO)</td>
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<td>kg</td>
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<td>2920.30 00 00</td>
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**IX - NITROGEN-FUNCTION COMPOUNDS**

29.21  
**Amine-function compounds:**

- Acyclic monoamines and their derivatives; salts thereof:
  - 2921.11 00 00 | - - Methylamine, di- or trimethylamine and their salts | 5% | kg | 514.511 |
  - 2921.12 00 00 | - - 2-(N,N-Dimethylamino)ethyl chloride hydrochloride | 5% | kg | 514.512 |
  - 2921.13 00 00 | - - 2-(N,N-Dimethylamino)ethyl chloride hydrochloride | 5% | kg | 514.513 |
  - 2921.14 00 00 | - - 2-(N,N-Diisopropylamino)ethyl chloride hydrochloride | 5% | kg | 514.514 |
  - 2921.19 00 00 | - - Other | 5% | kg | 514.519 |
- Acyclic polyamines and their derivatives; salts thereof:
  - 2921.21 00 00 | - - Ethylenediamine and its salts | 5% | kg | 514.521 |
  - 2921.22 00 00 | - - Hexamethylenediamine and its salts | 5% | kg | 514.522 |
  - 2921.29 00 00 | - - Other | 5% | kg | 514.529 |
- Cyclanic, cycloenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof:
  - 2921.30 00 00 | - - Aromatic monoamines and their derivatives; salts thereof: | 5% | kg | 514.53 |
- 2921.41 00 00 | - - Aniline and its salts | 5% | kg | 514.541 |
- 2921.42 00 00 | - - Aniline derivatives and their salts | 5% | kg | 514.542 |
- 2921.43 00 00 | - - Toluines and their derivatives; salts thereof: | 5% | kg | 514.543 |
- 2921.44 00 00 | - - Diphenylamine and its derivatives; salts thereof | 5% | kg | 514.544 |
- 2921.45 00 00 | - - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof | 5% | kg | 514.545 |
- 2921.46 00 00 | - - Amifetamine (INN), benzphetamine (INN), dexamphetamine (INN), etamfetamine (INN), fencaftamine (INN), levetamamine | 5% | kg | 514.546 |
**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**

<table>
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<th>HS</th>
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<th>UNII(S)</th>
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<tr>
<td>2921.49</td>
<td>00</td>
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<td>(INN), levamisole (INN), mefenox (INN) and phentamrine (INN); salts thereof</td>
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<td>kg</td>
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<tr>
<td>2921.59</td>
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<td>- o-, m-, p-Phenylenediamine, diaminothielenes and their derivatives; salts thereof</td>
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<td>Oxygen-function amino-compounds.</td>
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<td>Diethanolamine and its salts</td>
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<td>2-(INN-Diisopropylamino) ethanol</td>
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<td>Amino-phenols and other aminophenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof</td>
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<td>kg</td>
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<tr>
<td>2922.31</td>
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<td>- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function</td>
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<td>29.23</td>
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<td>Quaternary ammonium salts and hydroxides; lecithins and other phosphoamino lipids, whether or not chemically defined.</td>
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<td>- Choline and its salts</td>
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<td>- Lecithins and other phosphoamino lipids</td>
<td>5%</td>
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<td>- Tetraethylammonium perfluoroctane sulphonate</td>
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<td>kg</td>
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<td>- Dodecyldimethylammonium perfluoroctane sulphonate</td>
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<td>kg</td>
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<td>Carboxamide-function compounds; amide-function compounds of carbonic acid.</td>
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<td>- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:</td>
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<td>- Meprobamate (INN)</td>
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<td>- Fluoroacetamide (ISO), monocrotrophos (ISO) and phosphamidon (ISO)</td>
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<td>- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts</td>
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<td>- Ethinamate (INN)</td>
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<td>kg</td>
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<td>kg</td>
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<td>- Imidazoles and their derivatives; salts thereof</td>
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### Customs (Amendment of Schedules) Act

#### [No. 16]

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<td>- Acrylonitrile</td>
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<td>- 1-Cyanoguanidine (dicyandiamide)</td>
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<td>- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-</td>
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<td>- Thiocarbamates and dithiocarbamates</td>
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<td>- Thiram mono-, di- or tetrasulphides</td>
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<td>- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))</td>
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<td>- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)</td>
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<td>- Tetramethyl lead and tetrathyl lead</td>
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<td>29.31.20</td>
<td>00</td>
<td>00</td>
<td>- Tributyltin compounds</td>
<td>5%</td>
<td>kg</td>
<td>515.52</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other organo-phosphorous derivatives</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29.31.31</td>
<td>00</td>
<td>00</td>
<td>- Dimethyl methylphosphonate</td>
<td>5%</td>
<td>kg</td>
<td>515.531</td>
</tr>
<tr>
<td>29.31.32</td>
<td>00</td>
<td>00</td>
<td>- Dimethyl propylphosphonate</td>
<td>5%</td>
<td>kg</td>
<td>515.532</td>
</tr>
<tr>
<td>29.31.33</td>
<td>00</td>
<td>00</td>
<td>- Diethyl ethylphosphonate</td>
<td>5%</td>
<td>kg</td>
<td>515.533</td>
</tr>
<tr>
<td>29.31.34</td>
<td>00</td>
<td>00</td>
<td>- Sodium 3-(trihydroxysilyl)propyl methylphosphonate</td>
<td>5%</td>
<td>kg</td>
<td>515.534</td>
</tr>
<tr>
<td>29.31.35</td>
<td>00</td>
<td>00</td>
<td>- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatrinophosphonane, 2,4,6-trioxide</td>
<td>5%</td>
<td>kg</td>
<td>515.535</td>
</tr>
</tbody>
</table>

181
<table>
<thead>
<tr>
<th>HS</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNHS</th>
<th>STC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2931.36</td>
<td>00</td>
<td>00</td>
<td>- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate</td>
<td>5%</td>
<td>kg</td>
<td>515.536</td>
</tr>
<tr>
<td>2931.37</td>
<td>00</td>
<td>00</td>
<td>- Bu[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate</td>
<td>5%</td>
<td>kg</td>
<td>515.537</td>
</tr>
<tr>
<td>2931.38</td>
<td>00</td>
<td>00</td>
<td>- Salt of methylphosphonic acid and (aminomino)methyleneure (1:1)</td>
<td>5%</td>
<td>kg</td>
<td>515.538</td>
</tr>
<tr>
<td>2931.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.539</td>
</tr>
<tr>
<td>2931.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.59</td>
</tr>
</tbody>
</table>

29.32

Heterocyclic compounds with oxygen hetero-atom(s) only.

- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:

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<thead>
<tr>
<th>HS</th>
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNHS</th>
<th>STC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2932.11</td>
<td>00</td>
<td>00</td>
<td>- Tetrahydrofuran</td>
<td>5%</td>
<td>kg</td>
<td>515.691</td>
</tr>
<tr>
<td>2932.12</td>
<td>00</td>
<td>00</td>
<td>- 2-Furaldehyde (furfuraldehyde)</td>
<td>5%</td>
<td>kg</td>
<td>515.692</td>
</tr>
<tr>
<td>2932.13</td>
<td>00</td>
<td>00</td>
<td>- Furfuryl alcohol and tetrahydrofurfuryl alcohol</td>
<td>5%</td>
<td>kg</td>
<td>515.693</td>
</tr>
<tr>
<td>2932.14</td>
<td>00</td>
<td>00</td>
<td>- Sucralose</td>
<td>5%</td>
<td>kg</td>
<td>515.699</td>
</tr>
<tr>
<td>2932.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.694</td>
</tr>
<tr>
<td>2932.20</td>
<td>00</td>
<td>00</td>
<td>- Lactones</td>
<td>5%</td>
<td>kg</td>
<td>515.63</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other:</td>
<td>5%</td>
<td>kg</td>
<td>515.695</td>
</tr>
<tr>
<td>2932.91</td>
<td>00</td>
<td>00</td>
<td>- Isoafrrole</td>
<td>5%</td>
<td>kg</td>
<td>515.696</td>
</tr>
<tr>
<td>2932.92</td>
<td>00</td>
<td>00</td>
<td>- 1-(1,3-benzodioxol-5-yl) propan-2-one</td>
<td>5%</td>
<td>kg</td>
<td>515.697</td>
</tr>
<tr>
<td>2932.93</td>
<td>00</td>
<td>00</td>
<td>- Piperonal</td>
<td>5%</td>
<td>kg</td>
<td>515.698</td>
</tr>
<tr>
<td>2932.94</td>
<td>00</td>
<td>00</td>
<td>- Safrole</td>
<td>5%</td>
<td>kg</td>
<td>515.6992</td>
</tr>
<tr>
<td>2932.95</td>
<td>00</td>
<td>00</td>
<td>- Tetrahydrocannabinols (all isomers)</td>
<td>5%</td>
<td>kg</td>
<td>515.699</td>
</tr>
</tbody>
</table>

29.33

Heterocyclic compounds with nitrogen hetero-atom(s) only.

- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:

<table>
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<tr>
<th>HS</th>
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNHS</th>
<th>STC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2933.11</td>
<td>00</td>
<td>00</td>
<td>- Phenazone (antipyrin) and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>515.711</td>
</tr>
<tr>
<td>2933.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.719</td>
</tr>
</tbody>
</table>

- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNHS</th>
<th>STC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2933.21</td>
<td>00</td>
<td>00</td>
<td>- Hydantoin and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>515.72</td>
</tr>
<tr>
<td>2933.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.73</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNII(s)</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>-----------</td>
<td>------------</td>
</tr>
<tr>
<td>2933.31</td>
<td>00</td>
<td>00</td>
<td>- Pyridine and its salts</td>
<td>5%</td>
<td>kg</td>
<td>515.741</td>
</tr>
<tr>
<td>2933.32</td>
<td>00</td>
<td>00</td>
<td>- Piperidine and its salts</td>
<td>5%</td>
<td>kg</td>
<td>515.742</td>
</tr>
<tr>
<td>2933.33</td>
<td>00</td>
<td>00</td>
<td>- Alfentanil (INN), anileridine (INN), beztramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phenylcyclidine (INN), PCP, phenoperidine (INN), pipradrol (INN), piripramide (INN), propuram (INN) and trimeperidine (INN); salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>515.743</td>
</tr>
<tr>
<td>2933.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.749</td>
</tr>
<tr>
<td>2933.41</td>
<td>00</td>
<td>00</td>
<td>- Levorphanol (INN) and its salts</td>
<td>5%</td>
<td>kg</td>
<td>515.751</td>
</tr>
<tr>
<td>2933.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.759</td>
</tr>
<tr>
<td>2933.52</td>
<td>00</td>
<td>00</td>
<td>- Malonylurea (barbituric acid) and its salts</td>
<td>5%</td>
<td>kg</td>
<td>515.761</td>
</tr>
<tr>
<td>2933.53</td>
<td>00</td>
<td>00</td>
<td>- Allobarbiatal (INN), amobarbiatal (INN), barbital (INN), butalbital (INN), butobarbiatal, cyclobarbital (INN), methylphenobarbiatal (INN), pentobarbiatal (INN), phenobarbiatal (INN), secbutabarbiatal (INN), secochorbital (INN) and vinylobital (INN); salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>515.764</td>
</tr>
<tr>
<td>2933.54</td>
<td>00</td>
<td>00</td>
<td>- Other derivatives of malonylurea (barbituric acid); salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>515.765</td>
</tr>
<tr>
<td>2933.55</td>
<td>00</td>
<td>00</td>
<td>- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and ziproplon (INN); salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>515.766</td>
</tr>
<tr>
<td>2933.59</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.762</td>
</tr>
<tr>
<td>2933.61</td>
<td>00</td>
<td>00</td>
<td>- Melamine</td>
<td>5%</td>
<td>kg</td>
<td>515.763</td>
</tr>
<tr>
<td>2933.62</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.769</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Lactams</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2933.71</td>
<td>00</td>
<td>00</td>
<td>- 6-Hexanellactam (epsilon-caprolactam)</td>
<td>5%</td>
<td>kg</td>
<td>515.611</td>
</tr>
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<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
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<td>--------------------------------------------------------------------------------------</td>
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<td>----------</td>
</tr>
<tr>
<td>2933.72</td>
<td>00</td>
<td>00</td>
<td>- Clodazapam (INN) and methyprylon (INN)</td>
<td>5%</td>
<td>kg</td>
<td>515.612</td>
</tr>
<tr>
<td>2933.79</td>
<td>00</td>
<td>00</td>
<td>- Other lactams</td>
<td>5%</td>
<td>kg</td>
<td>515.619</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2933.91</td>
<td>00</td>
<td>00</td>
<td>- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN),</td>
<td>5%</td>
<td>kg</td>
<td>515.771</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>clorazepam, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl lofazepate</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(INN), fludiazepam (INN), fminitrazepam (INN), fminitrazepam (INN),</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>furazepam (INN), halazepam (INN), lorazepam (INN), fminitazepam (INN),</td>
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<td>mazindol (INN), medazepam (INN), midazolam (INN), nimezipam (INN),</td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN),</td>
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<td></td>
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<tr>
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<td></td>
<td></td>
<td>prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and</td>
<td></td>
<td></td>
<td></td>
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<td>trazolam (INN); salts thereof</td>
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</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Azaminos-methyl (ISO)</td>
<td>5%</td>
<td>kg</td>
<td>515.772</td>
</tr>
<tr>
<td>2933.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.779</td>
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<td>29.34</td>
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<td>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic</td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>compounds.</td>
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<tr>
<td>2934.10</td>
<td>00</td>
<td>00</td>
<td>- Compounds containing an unfused thiazole ring (whether or not hydrogenated)</td>
<td>5%</td>
<td>kg</td>
<td>515.791</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>in the structure</td>
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<td></td>
</tr>
<tr>
<td>2934.20</td>
<td>00</td>
<td>00</td>
<td>- Compounds containing in the structure a benzothiazole ring-system (whether or</td>
<td>5%</td>
<td>kg</td>
<td>515.792</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>not hydrogenated, not further fused</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2934.30</td>
<td>00</td>
<td>00</td>
<td>- Compounds containing in the structure a phenothiazine ring-system (whether or</td>
<td>5%</td>
<td>kg</td>
<td>515.78</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>not hydrogenated, not further fused</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2934.91</td>
<td>00</td>
<td>00</td>
<td>- Aminorex (INN), brotizolam (INN), clotiazepam (INN), clorazolam (INN),</td>
<td>5%</td>
<td>kg</td>
<td>515.793</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN),</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>oxazolam (INN), pemoline (INN), phenocinmetrazine (INN), pheumetrazine (INN)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>and sifentanil (INN); salts thereof</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2934.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.799</td>
</tr>
<tr>
<td>29.35</td>
<td></td>
<td></td>
<td>Sulphonamides</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2935.10</td>
<td>00</td>
<td>00</td>
<td>- N-Methylperfluoroctane sulphonamide</td>
<td>5%</td>
<td>kg</td>
<td>515.811</td>
</tr>
<tr>
<td>2935.20</td>
<td>00</td>
<td>00</td>
<td>- N-Ethylperfluoroctane sulphonamide</td>
<td>5%</td>
<td>kg</td>
<td>515.812</td>
</tr>
<tr>
<td>2935.30</td>
<td>00</td>
<td>00</td>
<td>- N-Ethyl-N-(2-hydroxyethyl) perfluoroctane sulphonamide</td>
<td>5%</td>
<td>kg</td>
<td>515.813</td>
</tr>
</tbody>
</table>

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184
## CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
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<th>HS</th>
<th>CET</th>
<th>NAT</th>
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<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV.4</th>
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</thead>
<tbody>
<tr>
<td>2935.40</td>
<td>00</td>
<td>00</td>
<td>N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide</td>
<td>5%</td>
<td>kg</td>
<td>515.814</td>
</tr>
<tr>
<td>2935.50</td>
<td>00</td>
<td>00</td>
<td>Other perfluorooctane sulphonamides</td>
<td>5%</td>
<td>kg</td>
<td>515.815</td>
</tr>
<tr>
<td>2935.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>515.819</td>
</tr>
</tbody>
</table>

### 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:

<table>
<thead>
<tr>
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<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV.4</th>
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<tbody>
<tr>
<td>2936.21</td>
<td>00</td>
<td>00</td>
<td>- - Vitamins A and their derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.12</td>
</tr>
<tr>
<td>2936.22</td>
<td>00</td>
<td>00</td>
<td>- - Vitamin B1 and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.131</td>
</tr>
<tr>
<td>2936.23</td>
<td>00</td>
<td>00</td>
<td>- - Vitamin B2 and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.132</td>
</tr>
<tr>
<td>2936.24</td>
<td>00</td>
<td>00</td>
<td>- - D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.133</td>
</tr>
<tr>
<td>2936.25</td>
<td>00</td>
<td>00</td>
<td>- - Vitamin B6 and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.134</td>
</tr>
<tr>
<td>2936.26</td>
<td>00</td>
<td>00</td>
<td>- - Vitamin B12 and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.135</td>
</tr>
<tr>
<td>2936.27</td>
<td>00</td>
<td>00</td>
<td>- - Vitamin C and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.14</td>
</tr>
<tr>
<td>2936.28</td>
<td>00</td>
<td>00</td>
<td>- - Vitamin E and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.15</td>
</tr>
<tr>
<td>2936.29</td>
<td>00</td>
<td>00</td>
<td>- - Other vitamins and their derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.16</td>
</tr>
<tr>
<td>2936.90</td>
<td>00</td>
<td>00</td>
<td>- Other, including natural concentrates</td>
<td>5%</td>
<td>kg</td>
<td>541.17</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2937.11</td>
<td>00</td>
<td>00</td>
<td>- - Somatotropin, its derivatives and structural analogues</td>
<td>5%</td>
<td>kg</td>
<td>541.541</td>
</tr>
<tr>
<td>2937.12</td>
<td>00</td>
<td>00</td>
<td>- - Insulin and its salts</td>
<td>5%</td>
<td>kg</td>
<td>541.542</td>
</tr>
<tr>
<td>2937.19</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>541.549</td>
</tr>
</tbody>
</table>

- Steroidal hormones, their derivatives and structural analogues:

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT(S)</th>
<th>STC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2937.21</td>
<td>00</td>
<td>00</td>
<td>- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydronisone)</td>
<td>5%</td>
<td>kg</td>
<td>541.531</td>
</tr>
<tr>
<td>2937.22</td>
<td>00</td>
<td>00</td>
<td>- - Halogenated derivatives of corticosleroidal hormones</td>
<td>5%</td>
<td>kg</td>
<td>541.532</td>
</tr>
<tr>
<td>2937.23</td>
<td>00</td>
<td>00</td>
<td>- - Oestrogens and progestogens</td>
<td>5%</td>
<td>kg</td>
<td>541.533</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNII(S)</td>
<td>STC REV 4</td>
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<tr>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>----------------------</td>
<td>-----------</td>
<td>---------</td>
<td>-----------</td>
</tr>
<tr>
<td>2937.29</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>541.539</td>
</tr>
<tr>
<td>2937.50</td>
<td>00</td>
<td>00</td>
<td>- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues</td>
<td>5%</td>
<td>kg</td>
<td>541.56</td>
</tr>
<tr>
<td>2937.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>541.599</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>XII - GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>29.38</td>
<td></td>
<td></td>
<td>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2938.10</td>
<td>00</td>
<td>00</td>
<td>- Rutoside (rutin) and its derivatives</td>
<td>5%</td>
<td>kg</td>
<td>541.611</td>
</tr>
<tr>
<td>2938.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>541.619</td>
</tr>
<tr>
<td>29.39</td>
<td></td>
<td></td>
<td>Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Alkaloids of opium and their derivatives, salts thereof.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2939.11</td>
<td>00</td>
<td>00</td>
<td>- Concentrates of poppy straw, buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, naltorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaïne, salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>541.411</td>
</tr>
<tr>
<td>2939.19</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>541.419</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Alkaloids of cinchona and their derivatives, salts thereof.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2939.20</td>
<td>10</td>
<td>00</td>
<td>- - Quinine sulphate</td>
<td>5%</td>
<td>kg</td>
<td>541.421</td>
</tr>
<tr>
<td>2939.20</td>
<td>20</td>
<td>00</td>
<td>- - Quinine hydrochloride</td>
<td>5%</td>
<td>kg</td>
<td>541.422</td>
</tr>
<tr>
<td>2939.20</td>
<td>30</td>
<td>00</td>
<td>- - Quinine dihydrochloride</td>
<td>5%</td>
<td>kg</td>
<td>541.423</td>
</tr>
<tr>
<td>2939.20</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>541.429</td>
</tr>
<tr>
<td>2939.30</td>
<td>00</td>
<td>00</td>
<td>- Caffeine and its salts</td>
<td>5%</td>
<td>kg</td>
<td>541.43</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Ephedrines and their salts:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2939.41</td>
<td>00</td>
<td>00</td>
<td>- - Ephedrine and its salts</td>
<td>5%</td>
<td>kg</td>
<td>541.441</td>
</tr>
<tr>
<td>2939.42</td>
<td>00</td>
<td>00</td>
<td>- - Pseudoephedrine (INN) and its salts</td>
<td>5%</td>
<td>kg</td>
<td>541.442</td>
</tr>
<tr>
<td>2939.43</td>
<td>00</td>
<td>00</td>
<td>- - Cathine (INN) and its salts</td>
<td>5%</td>
<td>kg</td>
<td>541.443</td>
</tr>
<tr>
<td>2939.44</td>
<td>00</td>
<td>00</td>
<td>- - Norephedrine and its salts</td>
<td>5%</td>
<td>kg</td>
<td>541.444</td>
</tr>
<tr>
<td>2939.49</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>541.449</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNII(S)</td>
<td>SITC REV.4</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>---------</td>
<td>------------</td>
</tr>
<tr>
<td>2939.51</td>
<td>00</td>
<td>00</td>
<td>- Theophylline and aminophylline- (theophylline-ethylenediamine) and their derivatives; salts thereof.</td>
<td>5%</td>
<td>kg</td>
<td>541.451</td>
</tr>
<tr>
<td>2939.59</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>541.459</td>
</tr>
<tr>
<td>2939.61</td>
<td>00</td>
<td>00</td>
<td>- Alkaloids of rye ergot and their derivatives; salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>541.461</td>
</tr>
<tr>
<td>2939.62</td>
<td>00</td>
<td>00</td>
<td>- Ergometrine (INN) and its salts</td>
<td>5%</td>
<td>kg</td>
<td>541.462</td>
</tr>
<tr>
<td>2939.63</td>
<td>00</td>
<td>00</td>
<td>- Lysergic acid and its salts</td>
<td>5%</td>
<td>kg</td>
<td>541.463</td>
</tr>
<tr>
<td>2939.69</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>541.469</td>
</tr>
<tr>
<td>2939.71</td>
<td>00</td>
<td>00</td>
<td>- Cocaine, ecorine, levomethamphetamine, metamethamphetamine, metamethamine racemate; salts, esters and other derivatives thereof</td>
<td>5%</td>
<td>kg</td>
<td>541.4911</td>
</tr>
<tr>
<td>2939.79</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>541.499</td>
</tr>
<tr>
<td>2939.80</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>515.7</td>
</tr>
</tbody>
</table>

XIII - OTHER ORGANIC COMPOUNDS

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNII(S)</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>2940.00</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>516.92</td>
</tr>
<tr>
<td>29.41</td>
<td></td>
<td></td>
<td>Antibiotics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2941.10</td>
<td>00</td>
<td>00</td>
<td>- Penicillins and their derivatives with a penicillanic acid structure, salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>541.31</td>
</tr>
<tr>
<td>2941.20</td>
<td>00</td>
<td>00</td>
<td>- Streptomycins and their derivatives; salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>541.32</td>
</tr>
<tr>
<td>2941.30</td>
<td>00</td>
<td>00</td>
<td>- Tetracyclines and their derivatives; salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>541.33</td>
</tr>
<tr>
<td>2941.40</td>
<td>00</td>
<td>00</td>
<td>- Chloramphenicol and its derivatives; salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>541.391</td>
</tr>
<tr>
<td>2941.50</td>
<td>00</td>
<td>00</td>
<td>- Erythromycin and its derivatives, salts thereof</td>
<td>5%</td>
<td>kg</td>
<td>541.392</td>
</tr>
<tr>
<td>2941.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>541.399</td>
</tr>
<tr>
<td>2942.00</td>
<td>00</td>
<td>00</td>
<td>Other organic compounds.</td>
<td>5%</td>
<td>kg</td>
<td>516.99</td>
</tr>
</tbody>
</table>
CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

1. This Chapter does not cover:
   
   (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
   
   (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);
   
   (c) Plasters specially calcined or finely ground for use in dentistry (heading 35.00);
   
   (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 35.01);
   
   (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
   
   (f) Soap or other products of heading 34.01 containing added medicaments;
   
   (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
   
   (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
   
   (a) As unmixed products:
      
      (1) Unmixed products dissolved in water;
      
      (2) All goods of Chapter 28 or 29; and
      
      (3) Simple vegetable extracts of heading 33.02, merely standardised or dissolved in any solvent;
   
   (b) As products which have been mixed:

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[No. 16 331

1. Colloidal solutions and suspensions (other than colloidal sulphur);  
2. Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and  
3. Salts and concentrates obtained by evaporating natural mineral waters.

4. Heading 20.66 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

(a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;  
(b) Sterile laminaria and sterile laminaria tents;  
(c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;  
(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;  
(e) Blood-grouping reagents;  
(f) Dental cements and other dental fillings; bone reconstruction cements;  
(g) First-aid boxes and kits;  
(h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.  
(i) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;  
(j) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and  
(k) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Subheading Notes.

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

(a) As unmixed products, pure products, whether or not containing impurities;  
(b) As products which have been mixed:

(1) The products mentioned in (a) above dissolved in water or in other solvents;
(2) The products mentioned in (a) and (b)(1) above with an added stabilizer 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); artelmin acid or its salts; artenimol (INN); artemotil (INN); arteether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN), piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Additional CARICOM Guidelines.

1. Heading 30.03 covers only medicaments consisting of mixtures of constituents for therapeutic or prophylactic uses, which are not in dosage form or in retail packages. Heading 30.04 covers only medicaments, whether or not mixtures of constituents for therapeutic or prophylactic uses, which are in dosage form or in retail packings.

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

See also Note 3 to this Chapter.

2. Headings 30.03 and 30.04 cover only products officially recognized as having therapeutic value, e.g., those listed in an official pharmacopoeia or proprietary medicines, in the form of gargles, eye drops, ointments, liniments, injections, counter-irritant and other preparations. Products consisting of a mixture of plants or parts of plants or consisting of plants or parts of plants mixed with other substances, used for making herbal infusions or herbal teas (e.g., those having laxative, purgative, diuretic or carminative properties), and claimed to offer relief from ailments or contribute to general health and well-being, are excluded from this Chapter and are usually classified in heading 21.06.

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

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>SITC Rev 4</th>
</tr>
</thead>
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<tr>
<td>30.01</td>
<td></td>
<td></td>
<td>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.</td>
<td>Free</td>
<td>kg</td>
<td>541.622</td>
</tr>
<tr>
<td>3001.20</td>
<td>00</td>
<td>00</td>
<td>- Extracts of glands or other organs or of their secretions</td>
<td>Free</td>
<td>kg</td>
<td>541.622</td>
</tr>
<tr>
<td>3001.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>541.629</td>
</tr>
<tr>
<td>30.02</td>
<td></td>
<td></td>
<td>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3002.11</td>
<td>00</td>
<td>00</td>
<td>- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.</td>
<td>Free</td>
<td>kg</td>
<td>541.631</td>
</tr>
<tr>
<td>3002.12</td>
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<td>00</td>
<td>- Malaria diagnostic test kits</td>
<td>Free</td>
<td>kg</td>
<td>541.6312</td>
</tr>
<tr>
<td>3002.13</td>
<td>00</td>
<td>00</td>
<td>- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale</td>
<td>Free</td>
<td>kg</td>
<td>541.6313</td>
</tr>
<tr>
<td>3002.14</td>
<td>00</td>
<td>00</td>
<td>- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale</td>
<td>Free</td>
<td>kg</td>
<td>541.6314</td>
</tr>
<tr>
<td>3002.15</td>
<td>00</td>
<td>00</td>
<td>- Immunological products, put up in measured doses or in forms or packings for retail sale</td>
<td>Free</td>
<td>kg</td>
<td>541.6315</td>
</tr>
<tr>
<td>3002.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>541.6319</td>
</tr>
<tr>
<td>3002.20</td>
<td>00</td>
<td>00</td>
<td>- Vaccines for human medicine</td>
<td>Free</td>
<td>kg</td>
<td>541.632</td>
</tr>
<tr>
<td>3002.30</td>
<td>00</td>
<td>00</td>
<td>- Vaccines for veterinary medicine</td>
<td>Free</td>
<td>kg</td>
<td>541.633</td>
</tr>
<tr>
<td>3002.30</td>
<td>00</td>
<td>00</td>
<td>- Vaccines against foot and mouth disease</td>
<td>Free</td>
<td>kg</td>
<td>541.633</td>
</tr>
<tr>
<td>3002.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>541.639</td>
</tr>
<tr>
<td>3002.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>541.64</td>
</tr>
<tr>
<td>30.03</td>
<td></td>
<td></td>
<td>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06 consisting of two or more)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Dose</td>
<td>Description</td>
<td>Quantity</td>
<td>Unit</td>
<td>Rate</td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>------</td>
<td>------------------------------------------------------------------------------</td>
<td>----------</td>
<td>------</td>
<td>-------</td>
<td></td>
</tr>
<tr>
<td>3003.10</td>
<td>00</td>
<td>00</td>
<td>more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packagings for retail sale.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.10</td>
<td>10</td>
<td>00</td>
<td>Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.10</td>
<td>20</td>
<td>00</td>
<td>Amoxicillin (capsules or oral suspension)</td>
<td>15%</td>
<td>kg</td>
<td>542.111</td>
</tr>
<tr>
<td>3003.10</td>
<td>50</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>542.119</td>
</tr>
<tr>
<td>3003.20</td>
<td>00</td>
<td>00</td>
<td>Other, containing antibiotics:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.20</td>
<td>10</td>
<td>00</td>
<td>Tetracycline (capsules or skin ointment)</td>
<td>15%</td>
<td>kg</td>
<td>542.121</td>
</tr>
<tr>
<td>3003.20</td>
<td>20</td>
<td>00</td>
<td>Chloraphenicol (capsules, oral suspension, or optic drops)</td>
<td>15%</td>
<td>kg</td>
<td>542.122</td>
</tr>
<tr>
<td>3003.20</td>
<td>30</td>
<td>00</td>
<td>Griseofulvin (tablets of a strength of 125 mg or 300 mg)</td>
<td>15%</td>
<td>kg</td>
<td>542.123</td>
</tr>
<tr>
<td>3003.20</td>
<td>40</td>
<td>00</td>
<td>Nystatin (skin cream or skin ointment)</td>
<td>15%</td>
<td>kg</td>
<td>542.124</td>
</tr>
<tr>
<td>3003.20</td>
<td>50</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>542.129</td>
</tr>
<tr>
<td>3003.31</td>
<td>00</td>
<td>00</td>
<td>Containing insulin (see Additional CARICOM Guideline 1)</td>
<td>Free</td>
<td>kg</td>
<td>542.21</td>
</tr>
<tr>
<td>3003.39</td>
<td>00</td>
<td>00</td>
<td>Other (see Additional CARICOM Guideline 1)</td>
<td>Free</td>
<td>kg</td>
<td>542.22</td>
</tr>
<tr>
<td>3003.41</td>
<td>00</td>
<td>00</td>
<td>Containing ephedrine or its salts</td>
<td>Free</td>
<td>kg</td>
<td>542.311</td>
</tr>
<tr>
<td>3003.42</td>
<td>00</td>
<td>00</td>
<td>Containing pseudoephedrine (TNN) or its salts</td>
<td>Free</td>
<td>kg</td>
<td>542.312</td>
</tr>
<tr>
<td>3003.43</td>
<td>00</td>
<td>00</td>
<td>Containing norephedrine or its salts</td>
<td>Free</td>
<td>kg</td>
<td>542.313</td>
</tr>
<tr>
<td>3003.49</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>15%</td>
<td>kg</td>
<td>542.319</td>
</tr>
<tr>
<td>3003.60</td>
<td>00</td>
<td>00</td>
<td>Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter</td>
<td>Free</td>
<td>kg</td>
<td>542.9112</td>
</tr>
<tr>
<td>3003.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90</td>
<td>10</td>
<td>00</td>
<td>Containing paludrin (or 1-(p-chlorophenyl)-5-isopropyl benzamide hydrochloride), atabrin (or mepricina or mepricastra hydrochloride), pamaquin (or plasmoquine or pamaquin napthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of Malaria, not containing antibiotics, hormones or alkaloids:</td>
<td>Free</td>
<td>kg</td>
<td>542.911</td>
</tr>
<tr>
<td>Tariff Item</td>
<td>Percentage</td>
<td>Description</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td>------------</td>
<td>-------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90 20 00</td>
<td>15% Kg</td>
<td><strong>- - - Containing vitamin A, D1, D2, D3 and injectibles or other products of heading 29.36, not containing antibiotics, hormones or alkaloids (see Additional CARICOM Guideline 1)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90 30 00</td>
<td>15% kg</td>
<td><strong>- Other vitamins</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90 40 00</td>
<td>15% kg</td>
<td><strong>- - - Containing paracetamol, aspirin, ibuprofen and indomethacin (see Additional CARICOM Guideline 1)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90 50 00</td>
<td>15% kg</td>
<td><strong>- - - Containing other analgesics (see Additional CARICOM Guideline 1)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90 60 00</td>
<td>15% kg</td>
<td><strong>- - - Containing sulpha drugs (see Additional CARICOM Guideline 1)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90 70 00</td>
<td>15% kg</td>
<td><strong>- - - Containing coughs and cold preparations, antacids (see Additional CARICOM Guideline 1)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90 80 00</td>
<td>15% kg</td>
<td><strong>- - - Containing salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate, propranolol, furosemide, hydrochlorothiazide, hydralazine, methyl Dopas, diazepam, thioridazine, chlorpropamide, prednisolone, dexamethasone, oral rehydration powder, pilocarpine nitrate, timolol maleate and atropine sulphate (see Additional CARICOM Guideline 1)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3003.90 90 00</td>
<td>15% kg</td>
<td><strong>- - Other (see Additional CARICOM Guideline 1)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3004.10 00 00</td>
<td>15% kg</td>
<td><strong>- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives.</strong></td>
</tr>
<tr>
<td>3004.10 10 00</td>
<td>15% kg</td>
<td><strong>- - - Containing ampicillin (capsules or oral suspension)</strong></td>
</tr>
<tr>
<td>3004.10 20 00</td>
<td>15% kg</td>
<td><strong>- - - Containing amoxicillin (capsules or oral suspension)</strong></td>
</tr>
<tr>
<td>3004.10 90 00</td>
<td><strong>Free kg</strong></td>
<td><strong>- - Other (see Additional CARICOM Guideline 1)</strong></td>
</tr>
</tbody>
</table>
| 3004.20 00 00 | Free kg | - Other, containing antibiotics:
<table>
<thead>
<tr>
<th>S.N.</th>
<th>Tariff Number</th>
<th>Description</th>
<th>Tariff Rate</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>3004.20</td>
<td>10 00</td>
<td>- - - Containing tetracycline (capsules or skin ointment)</td>
<td>15%</td>
<td>542.191</td>
</tr>
<tr>
<td>3004.20</td>
<td>20 00</td>
<td>- - - Containing chloramphenicol (capsules, oral suspension or optic drops)</td>
<td>15%</td>
<td>542.192</td>
</tr>
<tr>
<td>3004.20</td>
<td>30 00</td>
<td>- - - Containing griseofulvin (tablets of a strength of 125 mg or 500 mg)</td>
<td>15%</td>
<td>542.193</td>
</tr>
<tr>
<td>3004.20</td>
<td>40 00</td>
<td>- - - Containing nystatin (skin cream or skin ointment)</td>
<td>15%</td>
<td>542.194</td>
</tr>
<tr>
<td>3004.20</td>
<td>50 00</td>
<td>- - - Other (see Additional CARICOM Guideline 1)</td>
<td>Free</td>
<td>542.199</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Other, containing hormones or other products of heading 29.37.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3004.31</td>
<td>00 00</td>
<td>- - - Containing insulin</td>
<td>Free</td>
<td>542.23</td>
</tr>
<tr>
<td>3004.32</td>
<td>00 00</td>
<td>- - - Containing corticosteroid hormones, their derivatives or structural analogues</td>
<td>Free</td>
<td>542.24</td>
</tr>
<tr>
<td>3004.39</td>
<td>00 00</td>
<td>- - - Other (see Additional CARICOM Guideline 1)</td>
<td>Free</td>
<td>542.29</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Other, containing alkaloids or derivatives thereof:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3004.41</td>
<td>00 00</td>
<td>- - - Containing ephedrine or its salts</td>
<td>Free</td>
<td>542.3211</td>
</tr>
<tr>
<td>3004.42</td>
<td>00 00</td>
<td>- - - Containing pseudoephedrine (INN) or its salts</td>
<td>Free</td>
<td>542.3212</td>
</tr>
<tr>
<td>3004.43</td>
<td>00 00</td>
<td>- - - Containing norephedrine or its salts</td>
<td>Free</td>
<td>542.3213</td>
</tr>
<tr>
<td>3004.49</td>
<td>00 00</td>
<td>- - - Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3004.49</td>
<td>10 00</td>
<td>- - - Containing quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs</td>
<td>Free</td>
<td>542.321</td>
</tr>
<tr>
<td>3004.49</td>
<td>50 00</td>
<td>- - - Other (see Additional CARICOM Guideline 1)</td>
<td>Free</td>
<td>542.329</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Other, containing vitamins or other products of heading 29.36</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3004.50</td>
<td>10 00</td>
<td>- - - Containing vitamins A, D1, D2, D3 and inectibles</td>
<td>15%</td>
<td>542.921</td>
</tr>
<tr>
<td>3004.50</td>
<td>50 00</td>
<td>- - - Containing other vitamins</td>
<td>15%</td>
<td>542.922</td>
</tr>
<tr>
<td>3004.60</td>
<td>00 00</td>
<td>- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter</td>
<td>15%</td>
<td>542.9311</td>
</tr>
<tr>
<td>3004.90</td>
<td>00 00</td>
<td>- Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3004.90</td>
<td>10 00</td>
<td>- - - Containing paldrin (or 1-(p-chlorophenyl)-5-isopropylguanidine hydrochloride), atebin (or mepacin or mepacin hydrochloride), pamaquin (or plasmoquine or pamaquin napilohate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the</td>
<td>Free</td>
<td>542.931</td>
</tr>
</tbody>
</table>
### Customs (Amendment of Schedules) Act

**Table: Duty Rates for Various Items**

<table>
<thead>
<tr>
<th>HSN Code</th>
<th>Rate of Duty</th>
<th>Description</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>3004.90</td>
<td>15%</td>
<td>- - - Containing paracetamol, aspirin, caffeine, codiene, ibuprofen and indomethacin</td>
<td>kg</td>
<td>542.932</td>
</tr>
<tr>
<td>3004.90</td>
<td>15%</td>
<td>- - - Containing other analgesics</td>
<td>kg</td>
<td>542.933</td>
</tr>
<tr>
<td>3004.90</td>
<td>15%</td>
<td>- - - Containing sulpha drugs</td>
<td>kg</td>
<td>542.934</td>
</tr>
<tr>
<td>3004.90</td>
<td>15%</td>
<td>- - - Containing other coughs and cold preparations; containing antacids</td>
<td>kg</td>
<td>542.935</td>
</tr>
<tr>
<td>3004.90</td>
<td>15%</td>
<td>- - - Containing salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; containing propranolol, frusemide, hydrochlorothiazide, hydroxquinoline, methyldopa; containing diazepam or thioridazine; containing chlorpropamide, prednisolone or dexamethasone; oral rehydration powder; containing pilocarpine nitrate, timolol maleate or atropine sulphate</td>
<td>kg</td>
<td>542.936</td>
</tr>
<tr>
<td>3004.90</td>
<td>10%</td>
<td>- - - Soft candles</td>
<td>kg</td>
<td>542.937</td>
</tr>
<tr>
<td>3004.90</td>
<td>15%</td>
<td>- - - Other</td>
<td>kg</td>
<td>542.939</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>HSN Code</th>
<th>Rate of Duty</th>
<th>Description</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>3005.10</td>
<td>10%</td>
<td>- Adhesive dressings and other articles having an adhesive layer</td>
<td>kg</td>
<td>541.911</td>
</tr>
<tr>
<td>3005.90</td>
<td>10%</td>
<td>- Other</td>
<td>kg</td>
<td>541.919</td>
</tr>
</tbody>
</table>

**30.06**

Pharmaceutical goods specified in Note 4 to this Chapter.

<table>
<thead>
<tr>
<th>HSN Code</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>3006.10</td>
<td>- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yams) 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</td>
<td>kg</td>
</tr>
<tr>
<td>3006.20</td>
<td>- Blood-grouping reagents</td>
<td>kg</td>
</tr>
</tbody>
</table>

**Note:**
- The rates of duty are subject to change and are effective as of the date of publication.
- For detailed information, please refer to the official gazette publication.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Unit</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>3006.30</td>
<td>- Opaqueifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient</td>
<td>Free</td>
<td>kg 541.93</td>
</tr>
<tr>
<td>3006.40</td>
<td>- Dental cements and other dental fillings; bone reconstruction cements</td>
<td>Free</td>
<td>kg 541.992</td>
</tr>
<tr>
<td>3006.50</td>
<td>- First-aid boxes and kits</td>
<td>Free</td>
<td>kg 541.993</td>
</tr>
<tr>
<td>3006.60</td>
<td>- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides</td>
<td>Free</td>
<td>kg 541.994</td>
</tr>
<tr>
<td>3006.70</td>
<td>- Gel preparations designed to be used in ophthalmic or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments</td>
<td>Free</td>
<td>kg 541.995</td>
</tr>
<tr>
<td>3006.90</td>
<td>- Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3006.91</td>
<td>- Appliances identifiable for ostomy use</td>
<td>Free</td>
<td>kg 541.997</td>
</tr>
<tr>
<td>3006.92</td>
<td>- Waste pharmaceuticals</td>
<td>Free</td>
<td>kg 541.996</td>
</tr>
</tbody>
</table>
CHAPTER 31

FERTILISERS

Notes.

1. This Chapter does not cover:

(a) Animal blood of heading 05.11;

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

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

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

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

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

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

(iv) Ammonium sulphate, whether or not pure;

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

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

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

(viii) Urea, whether or not pure.

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

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

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

3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
(a) Goods which answer to one or other of the descriptions given below:

(i) Basic slag;

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

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

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

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

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

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

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

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

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

(iii) Potassium sulphate, whether or not pure;

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

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

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

6. For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.
### Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit(s)</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
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<td>3101.00</td>
<td>00</td>
<td>00</td>
<td>Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.</td>
<td>Free</td>
<td>kg</td>
<td>272:1</td>
</tr>
<tr>
<td>3102.10</td>
<td>00</td>
<td>00</td>
<td>Urea, whether or not in aqueous solution</td>
<td>10%</td>
<td>kg</td>
<td>562.16</td>
</tr>
<tr>
<td>3102.21</td>
<td>00</td>
<td>00</td>
<td>Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate</td>
<td>Free</td>
<td>kg</td>
<td>562.13</td>
</tr>
<tr>
<td>3102.29</td>
<td>00</td>
<td>00</td>
<td>Ammonium sulphate</td>
<td>Free</td>
<td>kg</td>
<td>562.12</td>
</tr>
<tr>
<td>3102.30</td>
<td>00</td>
<td>00</td>
<td>Ammonium nitrate, whether or not in aqueous solution</td>
<td>Free</td>
<td>kg</td>
<td>562.11</td>
</tr>
<tr>
<td>3102.40</td>
<td>00</td>
<td>00</td>
<td>Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances</td>
<td>Free</td>
<td>kg</td>
<td>562.191</td>
</tr>
<tr>
<td>3102.50</td>
<td>00</td>
<td>00</td>
<td>Sodium nitrate</td>
<td>Free</td>
<td>kg</td>
<td>272:2</td>
</tr>
<tr>
<td>3102.60</td>
<td>00</td>
<td>00</td>
<td>Double salts and mixtures of calcium nitrate and ammonium nitrate</td>
<td>Free</td>
<td>kg</td>
<td>562.14</td>
</tr>
<tr>
<td>3102.80</td>
<td>00</td>
<td>00</td>
<td>Mixtures of urea and ammonium nitrate in aqueous or ammoniated solution</td>
<td>Free</td>
<td>kg</td>
<td>562.17</td>
</tr>
<tr>
<td>3102.90</td>
<td>00</td>
<td>00</td>
<td>Other, including mixtures not specified in the foregoing sub-headings</td>
<td>Free</td>
<td>kg</td>
<td>562.192</td>
</tr>
<tr>
<td>3102.90</td>
<td>10</td>
<td>00</td>
<td>Other ammonium-based fertilizers</td>
<td>Free</td>
<td>kg</td>
<td>562.199</td>
</tr>
<tr>
<td>3102.90</td>
<td>00</td>
<td>90</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>562.199</td>
</tr>
<tr>
<td>3103.10</td>
<td>00</td>
<td>00</td>
<td>Superphosphates</td>
<td>Free</td>
<td>kg</td>
<td>562.221</td>
</tr>
<tr>
<td>3103.19</td>
<td>00</td>
<td>00</td>
<td>Other, including mixtures containing by weight 35% or more of phosphorus pentoxide (P₂O₅)</td>
<td>Free</td>
<td>kg</td>
<td>562.222</td>
</tr>
<tr>
<td>3103.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>562.29</td>
</tr>
<tr>
<td>3104.20</td>
<td>00</td>
<td>00</td>
<td>Potassium chloride</td>
<td>Free</td>
<td>kg</td>
<td>562.31</td>
</tr>
<tr>
<td>3104.30</td>
<td>00</td>
<td>00</td>
<td>Potassium sulphate</td>
<td>Free</td>
<td>kg</td>
<td>562.22</td>
</tr>
<tr>
<td>3104.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>562.39</td>
</tr>
<tr>
<td>3105.10</td>
<td>00</td>
<td>00</td>
<td>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</td>
<td>Free</td>
<td>kg</td>
<td>562.39</td>
</tr>
<tr>
<td>3105.10</td>
<td>00</td>
<td>00</td>
<td>Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</td>
<td>Free</td>
<td>kg</td>
<td>562.39</td>
</tr>
<tr>
<td>Code</td>
<td>Q</td>
<td>M</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>CGST</td>
</tr>
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<td>-----</td>
<td>---</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
<td>------</td>
<td>------</td>
</tr>
<tr>
<td>3105.10</td>
<td>10</td>
<td>00</td>
<td>Ammonium-based fertilizers</td>
<td>Free</td>
<td>kg</td>
<td>562.961</td>
</tr>
<tr>
<td>3105.10</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>562.969</td>
</tr>
<tr>
<td>3105.20</td>
<td>00</td>
<td>00</td>
<td>Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium</td>
<td>Free</td>
<td>kg</td>
<td>562.91</td>
</tr>
<tr>
<td>3105.30</td>
<td>00</td>
<td>00</td>
<td>Diammonium hydrogenorthophosphate (diammonium phosphate)</td>
<td>Free</td>
<td>kg</td>
<td>562.93</td>
</tr>
<tr>
<td>3105.40</td>
<td>00</td>
<td>00</td>
<td>Ammonium dihydrogenorthophosphate (monooxammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)</td>
<td>Free</td>
<td>kg</td>
<td>562.94</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3105.51</td>
<td>00</td>
<td>00</td>
<td>Containing nitrates and phosphates</td>
<td>Free</td>
<td>kg</td>
<td>562.921</td>
</tr>
<tr>
<td>3105.59</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>562.959</td>
</tr>
<tr>
<td>3105.60</td>
<td>00</td>
<td>00</td>
<td>Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium</td>
<td>Free</td>
<td>kg</td>
<td>562.92</td>
</tr>
<tr>
<td>3105.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>Free</td>
<td>kg</td>
<td>562.99</td>
</tr>
</tbody>
</table>
CHAPTER 32

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

Notes.

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

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

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

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

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

6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
   (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
   (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
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<td>32.01</td>
<td>3201.10</td>
<td>00</td>
<td>Quebracho extract</td>
<td>5%</td>
<td>kg</td>
<td>532.211</td>
</tr>
<tr>
<td>32.01</td>
<td>3201.20</td>
<td>00</td>
<td>Wattle extract</td>
<td>5%</td>
<td>kg</td>
<td>532.212</td>
</tr>
<tr>
<td>32.01</td>
<td>3201.90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>532.219</td>
</tr>
<tr>
<td>32.02</td>
<td>3202.10</td>
<td>00</td>
<td>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</td>
<td>5%</td>
<td>kg</td>
<td>532.31</td>
</tr>
<tr>
<td>32.02</td>
<td>3202.90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>532.32</td>
</tr>
<tr>
<td>32.03</td>
<td>3203.00</td>
<td>10</td>
<td>Logwood extracts</td>
<td>15%</td>
<td>kg</td>
<td>532.221</td>
</tr>
<tr>
<td>32.03</td>
<td>3203.00</td>
<td>20</td>
<td>Fustic extracts</td>
<td>5%</td>
<td>kg</td>
<td>532.222</td>
</tr>
<tr>
<td>32.03</td>
<td>3203.00</td>
<td>90</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>532.229</td>
</tr>
<tr>
<td>32.04</td>
<td>3204.11</td>
<td>00</td>
<td>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 luminesphores, whether or not chemically defined.</td>
<td>5%</td>
<td>kg</td>
<td>531.11</td>
</tr>
<tr>
<td>32.04</td>
<td>3204.12</td>
<td>00</td>
<td>Disperse dyes and preparations based thereon</td>
<td>5%</td>
<td>kg</td>
<td>531.12</td>
</tr>
<tr>
<td>32.04</td>
<td>3204.13</td>
<td>00</td>
<td>Acid dyes, whether or not pre-metalised, and preparations based thereon; mordant dyes and preparations based thereon</td>
<td>5%</td>
<td>kg</td>
<td>531.13</td>
</tr>
<tr>
<td>32.04</td>
<td>3204.14</td>
<td>00</td>
<td>Basic dyes and preparations based thereon</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>--------</td>
<td>-----</td>
<td>-----</td>
<td>-------------------------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>3204.15</td>
<td>00</td>
<td>00</td>
<td>- Vat dyes (including those usable in that state as pigments) and preparations based thereon</td>
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<td>kg</td>
<td>531.15</td>
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<td>3204.16</td>
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<td>- Reactive dyes and preparations based thereon</td>
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<td>kg</td>
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</tr>
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<td>00</td>
<td>- Pigments and preparations based thereon</td>
<td>5%</td>
<td>kg</td>
<td>531.17</td>
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<td>00</td>
<td>- Other, including mixtures of colouring matter of two or more of the sub headings 3204.11 to 3204.19</td>
<td>5%</td>
<td>kg</td>
<td>531.19</td>
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<td>3204.20</td>
<td>00</td>
<td>00</td>
<td>- Synthetic organic products of a kind used as fluorescent brightening agents</td>
<td>5%</td>
<td>kg</td>
<td>531.211</td>
</tr>
<tr>
<td>3204.20</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>531.219</td>
</tr>
<tr>
<td>3205.00</td>
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<td>00</td>
<td>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</td>
<td>5%</td>
<td>kg</td>
<td>531.22</td>
</tr>
<tr>
<td>3206</td>
<td></td>
<td></td>
<td>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.</td>
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</tr>
<tr>
<td>3206.11</td>
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<td>00</td>
<td>- Pigments and preparations based on titanium dioxide.</td>
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<td>kg</td>
<td>533.111</td>
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<tr>
<td>3206.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>533.119</td>
</tr>
<tr>
<td>3206.20</td>
<td>00</td>
<td>00</td>
<td>Pigments and preparations based on chromium compounds</td>
<td>5%</td>
<td>kg</td>
<td>533.12</td>
</tr>
<tr>
<td>3206.20</td>
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<td>00</td>
<td>Other colouring matter and other preparations:</td>
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<td></td>
</tr>
<tr>
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<td>00</td>
<td>- Ultramarine and preparations based thereon</td>
<td>5%</td>
<td>kg</td>
<td>533.14</td>
</tr>
<tr>
<td>3206.42</td>
<td>00</td>
<td>00</td>
<td>- Lithopone and other pigments and preparations based on zinc sulphide</td>
<td>5%</td>
<td>kg</td>
<td>533.15</td>
</tr>
<tr>
<td>3206.49</td>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>533.17</td>
</tr>
<tr>
<td>3206.50</td>
<td>00</td>
<td>00</td>
<td>Inorganic products of a kind used as luminophores</td>
<td>5%</td>
<td>kg</td>
<td>533.18</td>
</tr>
<tr>
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<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV.4</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>32.07</td>
<td></td>
<td></td>
<td>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and</td>
<td>5%</td>
<td>kg</td>
<td>533.511</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>the ceramic, enamelling or glass industry; glass frit and other glass, in the form</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>of powder, granules or flakes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3207.10</td>
<td>00</td>
<td>00</td>
<td>- Prepared pigments, prepared opacifiers, prepared colours and similar preparations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3207.20</td>
<td>00</td>
<td>00</td>
<td>- Vitrifiable enamels and glazes, engobes (slips) and similar preparations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3207.30</td>
<td>00</td>
<td>00</td>
<td>- Liquid lustres and similar preparations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3207.40</td>
<td>00</td>
<td>00</td>
<td>- Glass frit and other glass, in the form of powder, granules or flakes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>32.08</td>
<td></td>
<td></td>
<td>Paints and varnishes (including enamels and lacquers) based on synthetic polymers of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>solutions as defined in Note 4 to this Chapter.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3208.10</td>
<td>00</td>
<td>00</td>
<td>- Based on polyesters:</td>
<td>15%</td>
<td>kg / l</td>
<td>533.4211</td>
</tr>
<tr>
<td>3208.10</td>
<td>10</td>
<td>00</td>
<td>- - - Automotive paints</td>
<td>15%</td>
<td>kg / l</td>
<td>533.4212</td>
</tr>
<tr>
<td>3208.10</td>
<td>20</td>
<td>00</td>
<td>- - - Marine paints</td>
<td>15%</td>
<td>kg / l</td>
<td>533.4213</td>
</tr>
<tr>
<td>3208.10</td>
<td>30</td>
<td>00</td>
<td>- - - Enamels</td>
<td>15%</td>
<td>kg / l</td>
<td>533.4214</td>
</tr>
<tr>
<td>3208.10</td>
<td>40</td>
<td>00</td>
<td>- - - Other paints</td>
<td>15%</td>
<td>kg / l</td>
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<tr>
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<td>00</td>
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<td>kg / l</td>
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<td>kg / l</td>
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### Customs (Amendment of Schedules) Act

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<th>Unit</th>
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<td>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or</td>
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<td>kg / l</td>
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<td>00</td>
<td>Paints</td>
<td>15%</td>
<td>kg / l</td>
<td>533.414</td>
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<td>00</td>
<td>Enamels</td>
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<td>kg / l</td>
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<td>kg / l</td>
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<td>Other</td>
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<td>00</td>
<td>Paints</td>
<td>15%</td>
<td>kg / l</td>
<td>533.414</td>
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<td>kg / l</td>
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<td>kg / l</td>
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<td>00</td>
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<td>kg / l</td>
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<td>00</td>
<td>Distemper, dry</td>
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<td>kg / l</td>
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<td>Enamels</td>
<td>15%</td>
<td>kg / l</td>
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<td>Stamping foils</td>
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<td>kg</td>
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<td>Other</td>
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<td></td>
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</tr>
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<td>00</td>
<td>Dyes and other colouring matter put up in forms or packings for retail sale</td>
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<td>kg</td>
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</tr>
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<td>Other</td>
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<td>kg</td>
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<td>32.13</td>
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<td></td>
<td>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.</td>
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<td></td>
<td></td>
</tr>
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<td>3213.10</td>
<td>00</td>
<td>00</td>
<td>- Colours in sets</td>
<td>5%</td>
<td>kg</td>
<td>533.521</td>
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<tr>
<td>3213.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>533.529</td>
</tr>
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<td>32.14</td>
<td></td>
<td></td>
<td>Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3214.10</td>
<td>00</td>
<td>00</td>
<td>- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>00</td>
<td>- - - Mastics</td>
<td>5%</td>
<td>kg</td>
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</tr>
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<td>00</td>
<td>- - - Painters’ fillings</td>
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<td>kg</td>
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<td>00</td>
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<td>kg</td>
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<td>00</td>
<td>- - - Grafting putty (motor body filler)</td>
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<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>533.546</td>
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<td>3214.90</td>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>533.549</td>
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<td>- Black</td>
<td>15%</td>
<td>kg</td>
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<td>- Other</td>
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<td>3215.90</td>
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<td>- Other</td>
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<td>kg</td>
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<td>00</td>
<td>- - - Writing or drawing ink</td>
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<td>kg</td>
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<td>00</td>
<td>- - - Other</td>
<td>10%</td>
<td>kg</td>
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A.D. 2019]  

CHAPTER 33  

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS  

Notes.  

1. This Chapter does not cover:  
   (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;  
   (b) Soap or other products of heading 34.01; or  
   (c) Gum, wood or sulphate turpentine or other products of heading 38.05.  

2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.  

3. Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.  

4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.
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<td></td>
<td></td>
<td></td>
<td>extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>waxes or on the like, obtained by enfleurage or maceration; terpenic by-products</td>
<td></td>
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</tr>
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<td></td>
<td></td>
<td></td>
<td>of the deterpenation of essential oils; aqeous distillates and aqeous solutions of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>essential oils.</td>
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<td>3301.13</td>
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<td>kg / l</td>
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<td>3301.19</td>
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<td>- - Other</td>
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<td>- - - Of grapefruit</td>
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<td>60</td>
<td>- - - Of pimento</td>
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<td>551.3294</td>
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<td>- Other</td>
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<td>- - - Aqeous distillates and aqeous solutions of essential oils</td>
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<td>kg / l</td>
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<td>- - - Other</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>with a basis of one or more of these substances, of a kind used as raw materials</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td></td>
<td></td>
<td>in industry; other preparations based on odoriferous substances, of a kind used for</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>the manufacture of beverages.</td>
<td></td>
<td></td>
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<td>3302.10</td>
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<td>- Of a kind used in the food or drink industries</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

**A.D. 2019**

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<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3302.10</td>
<td>10</td>
<td>00</td>
<td>Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils</td>
<td>15%</td>
<td>kg</td>
<td>551.411</td>
</tr>
<tr>
<td>3302.10</td>
<td>20</td>
<td>00</td>
<td>Preparations based on odoriferous substances, of a kind used in the manufacture of beverages</td>
<td>5%</td>
<td>kg</td>
<td>551.412</td>
</tr>
<tr>
<td>3302.10</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg / l</td>
<td>551.419</td>
</tr>
<tr>
<td>3302.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg / l</td>
<td>551.49</td>
</tr>
<tr>
<td>3303.00</td>
<td>10</td>
<td>00</td>
<td>Bay rum</td>
<td>20%</td>
<td>kg / l</td>
<td>553.11</td>
</tr>
<tr>
<td>3303.00</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg / l</td>
<td>553.19</td>
</tr>
</tbody>
</table>

#### 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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3304.10</td>
<td>00</td>
<td>00</td>
<td>Lip make-up preparations</td>
<td>20%</td>
<td>kg</td>
<td>553.21</td>
</tr>
<tr>
<td>3304.20</td>
<td>00</td>
<td>00</td>
<td>Eye make-up preparations</td>
<td>20%</td>
<td>kg</td>
<td>553.22</td>
</tr>
<tr>
<td>3304.30</td>
<td>00</td>
<td>00</td>
<td>Manicure or pedicure preparations</td>
<td>20%</td>
<td>kg</td>
<td>553.23</td>
</tr>
<tr>
<td>3304.91</td>
<td>00</td>
<td>00</td>
<td>Powders, whether or not compressed</td>
<td>20%</td>
<td>kg</td>
<td>553.24</td>
</tr>
<tr>
<td>3304.99</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>553.29</td>
</tr>
<tr>
<td>3304.59</td>
<td>10</td>
<td>00</td>
<td>Sunscreen or sun tan preparations</td>
<td>20%</td>
<td>kg</td>
<td>553.25</td>
</tr>
<tr>
<td>3304.99</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>553.29</td>
</tr>
</tbody>
</table>

#### 33.05

Preparations for use on the hair.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3305.10</td>
<td>00</td>
<td>00</td>
<td>Shampoos</td>
<td>20%</td>
<td>kg</td>
<td>553.31</td>
</tr>
<tr>
<td>3305.20</td>
<td>00</td>
<td>00</td>
<td>Preparations for permanent waving or straightening</td>
<td>20%</td>
<td>kg</td>
<td>553.32</td>
</tr>
<tr>
<td>3305.30</td>
<td>00</td>
<td>00</td>
<td>Hair lacquers</td>
<td>20%</td>
<td>kg</td>
<td>553.33</td>
</tr>
<tr>
<td>3305.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>553.39</td>
</tr>
</tbody>
</table>

#### 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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3306.10</td>
<td>00</td>
<td>00</td>
<td>Dentifrices</td>
<td>20%</td>
<td>kg</td>
<td>553.41</td>
</tr>
<tr>
<td>3306.10</td>
<td>10</td>
<td>00</td>
<td>Toothpastes</td>
<td>20%</td>
<td>kg</td>
<td>553.41</td>
</tr>
<tr>
<td>3306.10</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>553.41</td>
</tr>
<tr>
<td>3306.10</td>
<td>10</td>
<td>10</td>
<td>Denture fixatives pastes and powders</td>
<td>Free</td>
<td>kg</td>
<td>553.42</td>
</tr>
<tr>
<td>3306.10</td>
<td>10</td>
<td>90</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>553.42</td>
</tr>
<tr>
<td>3306.20</td>
<td>10</td>
<td>00</td>
<td>Yarn used to clean between the teeth (dental floss)</td>
<td>20%</td>
<td>kg</td>
<td>553.43</td>
</tr>
<tr>
<td>3306.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>553.49</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
<td>------</td>
<td>-------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>35.07</td>
<td></td>
<td></td>
<td>Pre-shave, shaving or after-shave preparations, personal deodorants,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3307.10</td>
<td>00</td>
<td>00</td>
<td>- Pre-shave, shaving or after-shave preparations</td>
<td>20%</td>
<td>kg</td>
<td>553.51</td>
</tr>
<tr>
<td>3307.20</td>
<td>00</td>
<td>00</td>
<td>- Personal deodorants and antiperspirants</td>
<td>20%</td>
<td>kg</td>
<td>553.52</td>
</tr>
<tr>
<td>3307.30</td>
<td>00</td>
<td>00</td>
<td>- Perfumed bath salts and other bath preparations</td>
<td>20%</td>
<td>kg</td>
<td>553.53</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3307.41</td>
<td>00</td>
<td>00</td>
<td>- &quot;Agarbatti&quot; and other odoriferous preparations which operate by burning</td>
<td>20%</td>
<td>kg</td>
<td>553.541</td>
</tr>
<tr>
<td>3307.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>553.549</td>
</tr>
<tr>
<td>3307.50</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>553.59</td>
</tr>
</tbody>
</table>
CHAPTER 34

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

Notes.

1. This Chapter does not cover:

   (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);

   (b) Separate chemically defined compounds; or

   (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 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 \(4.5 \times 10^{-2}\) N/m \((45\ \text{dyne/cm})\) or less.

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

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

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

   (b) Products obtained by mixing different waxes;

   (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
The heading does not apply to:

(a) Products of heading 15.16, 34.02 or 38.03, 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.).
### A.D. 2019

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SETC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>34.01</td>
<td></td>
<td></td>
<td>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- For toilet use (including medicated products):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3401.11</td>
<td>10</td>
<td>00</td>
<td>- - - Medicated soap</td>
<td>20%</td>
<td>kg</td>
<td>554.111</td>
</tr>
<tr>
<td>3401.11</td>
<td>20</td>
<td>00</td>
<td>- - - Other, in the form of bars, cakes, moulded pieces or shapes</td>
<td>20%</td>
<td>kg</td>
<td>554.112</td>
</tr>
<tr>
<td>3401.11</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>554.119</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- - Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3401.19</td>
<td>10</td>
<td>00</td>
<td>- - - In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses</td>
<td>40%</td>
<td>kg</td>
<td>554.151</td>
</tr>
<tr>
<td>3401.19</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>554.159</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Soap in other forms:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3401.20</td>
<td>10</td>
<td>00</td>
<td>- - - Industrial soaps</td>
<td>5%</td>
<td>kg</td>
<td>554.191</td>
</tr>
<tr>
<td>3401.20</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>554.199</td>
</tr>
<tr>
<td>3401.30</td>
<td>00</td>
<td>00</td>
<td>- 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.</td>
<td>20%</td>
<td>kg</td>
<td>554.226</td>
</tr>
<tr>
<td>34.02</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Organic surface-active agents, whether or not put up for retail sale:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3402.11</td>
<td>00</td>
<td>00</td>
<td>- - - Anionic:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3402.11</td>
<td>10</td>
<td>00</td>
<td>- - - Put up for retail sale</td>
<td>20%</td>
<td>kg</td>
<td>554.211</td>
</tr>
</tbody>
</table>

213
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Percentage</th>
<th>Unit</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>3402.11</td>
<td>90 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.12</td>
<td>00 00</td>
<td>Cationic:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3402.12</td>
<td>10 00</td>
<td>Put up for retail sale</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.12</td>
<td>90 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.13</td>
<td>00 00</td>
<td>Non-ionic:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3402.13</td>
<td>10 00</td>
<td>Put up for retail sale</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.13</td>
<td>90 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.19</td>
<td>00 00</td>
<td>Other:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3402.19</td>
<td>10 00</td>
<td>Put up for retail sale</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.19</td>
<td>90 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.20</td>
<td>00 00</td>
<td>Preparations put up for retail sale:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3402.20</td>
<td>10 00</td>
<td>Dish washing liquids</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.20</td>
<td>20 00</td>
<td>Other liquid detergents</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.20</td>
<td>30 00</td>
<td>Other detergents</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.20</td>
<td>40 00</td>
<td>Liquid bleaches</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.20</td>
<td>50 00</td>
<td>Other bleaches</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.20</td>
<td>60 00</td>
<td>Laundry blue</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.20</td>
<td>90 00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.90</td>
<td>00 00</td>
<td>Other:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3402.90</td>
<td>10 00</td>
<td>Liquid detergents</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.90</td>
<td>20 00</td>
<td>Other detergents</td>
<td>20%</td>
<td>kg</td>
</tr>
<tr>
<td>3402.90</td>
<td>90 00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
</tr>
</tbody>
</table>

### 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:

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Percentage</th>
<th>Unit</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>3403.11</td>
<td>00 00</td>
<td>Preparations for the treatment of textile materials, leather, furskins or other materials</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3403.19</td>
<td>00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3403.91</td>
<td>00 00</td>
<td>Other:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3403.99</td>
<td>00 00</td>
<td>Preparations for the treatment of textile materials, leather, furskins or other materials</td>
<td>5%</td>
<td>kg</td>
</tr>
</tbody>
</table>

214
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>34.04</td>
<td>Artificial waxes and prepared waxes.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3404.20</td>
<td>- Of poly (oxyethylene) (polyethylene glycol)</td>
<td>5%</td>
<td>kg</td>
<td>598.35</td>
</tr>
<tr>
<td>3404.90</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.39</td>
</tr>
<tr>
<td>34.05</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3405.10</td>
<td>- Polishes, creams and similar preparations for footwear or leather</td>
<td>20%</td>
<td>kg</td>
<td>554.31</td>
</tr>
<tr>
<td>3405.20</td>
<td>- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork</td>
<td>20%</td>
<td>kg</td>
<td>554.32</td>
</tr>
<tr>
<td>3405.30</td>
<td>- Polishes and similar preparations for coachwork, other than metal polishes</td>
<td>20%</td>
<td>kg</td>
<td>554.33</td>
</tr>
<tr>
<td>3405.40</td>
<td>- Scouring pastes and powders and other scouring preparations</td>
<td>20%</td>
<td>kg</td>
<td>554.34</td>
</tr>
<tr>
<td>3405.90</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3405.90</td>
<td>10 00 - - - Metal polishes</td>
<td>20%</td>
<td>kg</td>
<td>554.351</td>
</tr>
<tr>
<td>3405.90</td>
<td>90 00 - - - Other</td>
<td>20%</td>
<td>kg</td>
<td>554.359</td>
</tr>
<tr>
<td>34.06</td>
<td>Candles, tapers and the like.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3406.00</td>
<td>10 00 - - - Candles of tallow</td>
<td>20%</td>
<td>kg</td>
<td>899.311</td>
</tr>
<tr>
<td>3406.00</td>
<td>20 00 - - - Decorative candles of paraffin wax</td>
<td>20%</td>
<td>kg</td>
<td>899.312</td>
</tr>
<tr>
<td>3406.00</td>
<td>30 00 - - - Other candles of paraffin wax</td>
<td>20%</td>
<td>kg</td>
<td>899.313</td>
</tr>
<tr>
<td>3406.00</td>
<td>40 00 - - - Other candles</td>
<td>20%</td>
<td>kg</td>
<td>899.314</td>
</tr>
<tr>
<td>3406.00</td>
<td>90 00 - - - Other</td>
<td>20%</td>
<td>kg</td>
<td>899.319</td>
</tr>
<tr>
<td>34.07</td>
<td>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).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3407.00</td>
<td>10 00 - - - Modelling pastes</td>
<td>5%</td>
<td>kg</td>
<td>598.951</td>
</tr>
<tr>
<td>3407.00</td>
<td>90 00 - - - Other</td>
<td>5%</td>
<td>kg</td>
<td>598.959</td>
</tr>
</tbody>
</table>
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 33.13); 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.
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>35.01</td>
<td></td>
<td></td>
<td>Casein, caseinates and other casein derivatives; casein glues.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3501.10</td>
<td>00</td>
<td>00</td>
<td>- Casein</td>
<td>5%</td>
<td>kg</td>
<td>502.21</td>
</tr>
<tr>
<td>3501.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3501.90</td>
<td>10</td>
<td>00</td>
<td>- - Casein glues</td>
<td>15%</td>
<td>kg</td>
<td>502.221</td>
</tr>
<tr>
<td>3501.90</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>502.229</td>
</tr>
<tr>
<td>35.02</td>
<td></td>
<td></td>
<td>Albumins (including concentrates of two or more whey proteins, containing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>by weight more than 80% whey proteins, calculated on the dry matter),</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>albuminates and other albumin derivatives.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>3502.11</td>
<td>00</td>
<td>00</td>
<td>- Egg albumin</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
<td>3502.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>025.39</td>
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<tr>
<td>3502.20</td>
<td>00</td>
<td>00</td>
<td>- Milk albumin, including concentrates of two or more whey proteins</td>
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<td>kg</td>
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</tr>
<tr>
<td>3502.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>502.239</td>
</tr>
<tr>
<td>3503.00</td>
<td>00</td>
<td>00</td>
<td>Gelatin (including gelatin in rectangular (including square) sheets, whether or</td>
<td>5%</td>
<td>kg</td>
<td>502.24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>not surface-worked or coloured) and gelatin derivatives; isinglass; other glues</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>of animal origin, excluding casein glues of heading 35.01.</td>
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<td></td>
</tr>
<tr>
<td>3504.00</td>
<td>00</td>
<td>00</td>
<td>Peptones and their derivatives; other protein substances and their derivatives,</td>
<td>5%</td>
<td>kg</td>
<td>502.25</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>not elsewhere specified or included; hide powder, whether or not chromed.</td>
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<tr>
<td>35.05</td>
<td></td>
<td></td>
<td>Dextrins and other modified starches (for example, pregelatinised or esterified</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>starches); glues based on starches, or on dextrins or other modified starches.</td>
<td></td>
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</tr>
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<td>00</td>
<td>- Dextrins and other modified starches</td>
<td>5%</td>
<td>kg</td>
<td>502.26</td>
</tr>
<tr>
<td>3505.20</td>
<td>00</td>
<td>00</td>
<td>- Glues</td>
<td>5%</td>
<td>kg</td>
<td>502.27</td>
</tr>
<tr>
<td>35.06</td>
<td></td>
<td></td>
<td>Prepared glues and other prepared adhesives, not elsewhere specified or included;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>products suitable for use as glues or adhesives, put up for retail sale as</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>glues or adhesives, not exceeding a net weight of 1 kg.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3506.10</td>
<td>00</td>
<td>00</td>
<td>- Products suitable for use as glues or adhesives, put up for retail sale as</td>
<td>15%</td>
<td>kg</td>
<td>592.291</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>glues or adhesives, not exceeding a net weight of 1 kg.</td>
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<td></td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
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<td>UNIT</td>
<td>SITC REV.4</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>-----</td>
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<td>------------</td>
</tr>
<tr>
<td>3506.91</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>592.292</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>- - Adhesives based on polymers of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>headings 39.01 to 39.13 or on rubber</td>
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</tr>
<tr>
<td>3506.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>592.299</td>
</tr>
<tr>
<td>35.07</td>
<td></td>
<td></td>
<td>Enzymes; prepared enzymes not</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>elsewhere specified or included.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3507.10</td>
<td>00</td>
<td>00</td>
<td>- Rennet and concentrates thereof</td>
<td>5%</td>
<td>kg</td>
<td>516.911</td>
</tr>
<tr>
<td>3507.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3507.90</td>
<td>10</td>
<td>00</td>
<td>- - - Enzymes</td>
<td>5%</td>
<td>kg</td>
<td>516.912</td>
</tr>
<tr>
<td>3507.90</td>
<td>20</td>
<td>00</td>
<td>- - - Prepared enzymes not elsewhere</td>
<td>5%</td>
<td>kg</td>
<td>516.913</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>specified or included, for tenderizing</td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>meat</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3507.90</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>516.919</td>
</tr>
</tbody>
</table>
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 cm³; and
   (c) Resin torches, firelighters and the like.

Additional CARICOM Guidelines.
1. In Tariff Items 3605.00.10 and 3605.00.20, the rate of duty is based on units of kg /100 containers.
2. In Tariff Items 3605.00.30 and 3605.00.40, the rate of duty is based on units of kg /1000 matches.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>3601.00</td>
<td>00</td>
<td>00</td>
<td>Propellant powders, other than propellant powders.</td>
<td>5%</td>
<td>kg</td>
<td>593.11</td>
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<tr>
<td>3602.00</td>
<td>00</td>
<td>00</td>
<td>Prepared explosives, other than propellant powders.</td>
<td>5%</td>
<td>kg</td>
<td>593.12</td>
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<tr>
<td>3603.00</td>
<td>00</td>
<td>00</td>
<td>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.</td>
<td>5%</td>
<td>kg</td>
<td>593.2</td>
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<tr>
<td>36.04</td>
<td></td>
<td></td>
<td>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>3604.10</td>
<td>00</td>
<td>00</td>
<td>- Fireworks</td>
<td>20%</td>
<td>kg</td>
<td>593.31</td>
</tr>
<tr>
<td>3604.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3604.90</td>
<td>10</td>
<td>00</td>
<td>- - - Rain rockets</td>
<td>Free</td>
<td>kg</td>
<td>593.331</td>
</tr>
<tr>
<td>3604.90</td>
<td>20</td>
<td>00</td>
<td>- - - Warning and distress signals</td>
<td>Free</td>
<td>kg</td>
<td>593.332</td>
</tr>
<tr>
<td>3604.90</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>593.339</td>
</tr>
<tr>
<td>36.05</td>
<td></td>
<td></td>
<td>Matches, other than pyrotechnic articles of heading 36.04.</td>
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<tr>
<td>3605.00</td>
<td>10</td>
<td>00</td>
<td>- - - In containers of 30 matches or less</td>
<td>20%</td>
<td>kg/100</td>
<td>899.321</td>
</tr>
<tr>
<td>3605.00</td>
<td>20</td>
<td>00</td>
<td>- - - In containers of more than 30 matches but not more than 60 matches</td>
<td>20%</td>
<td>kg/100</td>
<td>899.322</td>
</tr>
<tr>
<td>3605.00</td>
<td>30</td>
<td>00</td>
<td>- - - In containers of more than 60 matches but not more than 70 matches</td>
<td>20%</td>
<td>kg/1000</td>
<td>899.323</td>
</tr>
<tr>
<td>3605.00</td>
<td>40</td>
<td>00</td>
<td>- - - In containers of more than 70 matches</td>
<td>20%</td>
<td>kg/1000</td>
<td>899.324</td>
</tr>
<tr>
<td>36.06</td>
<td></td>
<td></td>
<td>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>3606.10</td>
<td>00</td>
<td>00</td>
<td>- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³</td>
<td>5%</td>
<td>kg</td>
<td>899.34</td>
</tr>
<tr>
<td>3606.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>899.39</td>
</tr>
</tbody>
</table>
CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

1. This Chapter does not cover waste or scrap.

2. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
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<td>37.01</td>
<td>3701.10</td>
<td>00 00</td>
<td>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.</td>
<td>5%</td>
<td>kg/m²</td>
<td>882.21</td>
</tr>
<tr>
<td></td>
<td>3701.20</td>
<td>00 00</td>
<td>- For X-ray</td>
<td>5%</td>
<td>kg</td>
<td>882.22</td>
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<td></td>
<td>3701.30</td>
<td>00 00</td>
<td>- Other plates and film, with any side exceeding 225 mm</td>
<td>5%</td>
<td>kg/m²</td>
<td>882.23</td>
</tr>
<tr>
<td></td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3701.91</td>
<td>00 00</td>
<td>- - For colour photography (polychrome)</td>
<td>5%</td>
<td>kg</td>
<td>882.24</td>
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<td></td>
<td>3701.99</td>
<td>00 00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg/m²</td>
<td>882.29</td>
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<tr>
<td>37.02</td>
<td>3702.10</td>
<td>00 00</td>
<td>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.</td>
<td>5%</td>
<td>kg/m²</td>
<td>882.31</td>
</tr>
<tr>
<td></td>
<td>- For X-ray</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg/m²</td>
<td>882.31</td>
</tr>
<tr>
<td></td>
<td>- Other film, without perforations, of a width not exceeding 105 mm:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3702.31</td>
<td>00 00</td>
<td>- - For colour photography (polychrome)</td>
<td>20%</td>
<td>kg/m²</td>
<td>882.334</td>
</tr>
<tr>
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<td>3702.32</td>
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<td>- - Other, with silver halide emulsion</td>
<td>20%</td>
<td>kg/m²</td>
<td>882.3332</td>
</tr>
<tr>
<td></td>
<td>3702.39</td>
<td>00 00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg/m²</td>
<td>882.3339</td>
</tr>
<tr>
<td></td>
<td>- Other film, without perforations, of a width exceeding 105 mm:</td>
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<td></td>
<td></td>
<td></td>
</tr>
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<td></td>
<td>3702.41</td>
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<td>- - Of a width exceeding 510 mm and of a length exceeding 200 m, for colour photography (polychrome)</td>
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<td>kg/m²</td>
<td>882.341</td>
</tr>
<tr>
<td></td>
<td>3702.42</td>
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<td>- - Of a width exceeding 510 mm and of a length exceeding 200 m, other than for colour photography</td>
<td>20%</td>
<td>kg/m²</td>
<td>882.342</td>
</tr>
<tr>
<td></td>
<td>3702.43</td>
<td>00 00</td>
<td>- - Of a width exceeding 510 mm not exceeding 200 m</td>
<td>20%</td>
<td>kg/m²</td>
<td>882.343</td>
</tr>
<tr>
<td></td>
<td>3702.44</td>
<td>00 00</td>
<td>- - Of a width exceeding 105 mm but not exceeding 510 mm</td>
<td>20%</td>
<td>kg/m²</td>
<td>882.344</td>
</tr>
<tr>
<td></td>
<td>- Other film, for colour photography (polychrome)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3702.52</td>
<td>00 00</td>
<td>- - Of a width not exceeding 16 mm</td>
<td>20%</td>
<td>kg/m</td>
<td>882.352</td>
</tr>
<tr>
<td></td>
<td>3702.53</td>
<td>00 00</td>
<td>- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides</td>
<td>20%</td>
<td>kg/m</td>
<td>882.353</td>
</tr>
<tr>
<td></td>
<td>3702.54</td>
<td>00 00</td>
<td>- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides</td>
<td>5%</td>
<td>kg/m</td>
<td>882.3534</td>
</tr>
<tr>
<td></td>
<td>3702.55</td>
<td>00 00</td>
<td>- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m</td>
<td>5%</td>
<td>kg/m</td>
<td>882.3535</td>
</tr>
<tr>
<td></td>
<td>3702.56</td>
<td>00 00</td>
<td>- - Of a width exceeding 35 mm</td>
<td>20%</td>
<td>kg/m</td>
<td>882.356</td>
</tr>
</tbody>
</table>
### Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3702.96</td>
<td>00</td>
<td>00</td>
<td>Of a width not exceeding 35 mm and of a length not exceeding 20 m</td>
<td>5%</td>
<td>kg/m</td>
<td>$82.394</td>
</tr>
<tr>
<td>3702.97</td>
<td>00</td>
<td>00</td>
<td>Of a width not exceeding 25 mm and of a length not exceeding 30 m</td>
<td>5%</td>
<td>kg/m</td>
<td>$82.395</td>
</tr>
<tr>
<td>3702.98</td>
<td>00</td>
<td>00</td>
<td>Of a width exceeding 35 mm</td>
<td>20%</td>
<td>kg/m</td>
<td>$82.399</td>
</tr>
<tr>
<td>3703</td>
<td></td>
<td></td>
<td>Photographic paper, paperboard and textiles, sensitized, unexposed.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3703.10</td>
<td>00</td>
<td>00</td>
<td>In rolls of a width exceeding 610 mm</td>
<td>5%</td>
<td>kg</td>
<td>$82.41</td>
</tr>
<tr>
<td>3703.20</td>
<td>00</td>
<td>00</td>
<td>Other, for colour photography (polychrome)</td>
<td>5%</td>
<td>kg</td>
<td>$82.42</td>
</tr>
<tr>
<td>3703.30</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>$82.49</td>
</tr>
<tr>
<td>3704.00</td>
<td>00</td>
<td>00</td>
<td>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</td>
<td>5%</td>
<td>kg</td>
<td>$82.5</td>
</tr>
<tr>
<td>3705.00</td>
<td>00</td>
<td>00</td>
<td>Photographic plates and film, exposed and developed, other than cinematographic film.</td>
<td>5%</td>
<td>kg</td>
<td>$82.6</td>
</tr>
<tr>
<td>3706</td>
<td></td>
<td></td>
<td>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3706.10</td>
<td>00</td>
<td>00</td>
<td>Of a width of 35 mm or more</td>
<td>10%</td>
<td>kg/m</td>
<td>$83.1</td>
</tr>
<tr>
<td>3706.20</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>10%</td>
<td>kg/m</td>
<td>$83.9</td>
</tr>
<tr>
<td>3707</td>
<td></td>
<td></td>
<td>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3707.10</td>
<td>00</td>
<td>00</td>
<td>Sensitising emulsions</td>
<td>5%</td>
<td>kg</td>
<td>$82.11</td>
</tr>
<tr>
<td>3707.20</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>$82.19</td>
</tr>
</tbody>
</table>
CHAPTER 38
MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds with the exception of the following:

      (1) Artificial graphite (heading 38.01);

      (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-
          growth regulators, disinfectants and similar products, put up as described in heading
          38.08;

      (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing
          grenades (heading 38.13);

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

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

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

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

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

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

2. (A) For the purpose of heading 38.22, the expression “certified reference materials”
     means reference materials which are accompanied by a certificate which indicates the values
     of the certified properties, the methods used to determine these values and the degree of
certainty associated with each value and which are suitable for analytical, calibrating or
referring purposes.

     (B) With the exception of the products of Chapter 28 or 29, for the classification of
certified reference materials, heading 38.22 shall take precedence over any other heading in the
Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature -

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

(b) Fusel oil; Dippel’s oil;

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

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

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

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

(b) Industrial waste

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

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

5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 34).

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

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

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
(d) Other wastes from chemical or allied industries.

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

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

Subheadings

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); benapacryl (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenteone (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); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluoroocetane sulphonlic acid and its salts; perfluoroocetane sulphonamides; perfluoroocetane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

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

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

3. Subheadings 3824.81 to 3824.88 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide), polybrominated biphenyls (PBBS), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs), tris(2,3-dibromopropyl) phosphate, aldrin (ISO), camphorchloro (ISO) (toxaphene), chlordane (ISO), chlorendane (ISO), DDT (ISO) (clofenteone (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 sulphonlic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.

4. For the purposes of subheadings 3825.41 and 3825.49, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### [No. 16]

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>38.01</td>
<td></td>
<td></td>
<td>- 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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3801.10</td>
<td>00</td>
<td>00</td>
<td>- Artificial graphite</td>
<td>5%</td>
<td>kg</td>
<td>598.611</td>
</tr>
<tr>
<td>3801.20</td>
<td>00</td>
<td>00</td>
<td>- Colloidal or semi-colloidal graphite</td>
<td>5%</td>
<td>kg</td>
<td>598.612</td>
</tr>
<tr>
<td>3801.30</td>
<td>00</td>
<td>00</td>
<td>- Carbonaceous pastes for electrodes and similar pastes for furnace linings</td>
<td>5%</td>
<td>kg</td>
<td>598.613</td>
</tr>
<tr>
<td>3801.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.619</td>
</tr>
<tr>
<td>38.02</td>
<td></td>
<td></td>
<td>- Activated carbon; activated natural mineral products animal black, including spent animal black.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3802.10</td>
<td>00</td>
<td>00</td>
<td>- Activated carbon</td>
<td>5%</td>
<td>kg</td>
<td>598.64</td>
</tr>
<tr>
<td>3802.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/1</td>
<td>598.65</td>
</tr>
<tr>
<td>3803.00</td>
<td>00</td>
<td>00</td>
<td>Tall oil, whether or not refined.</td>
<td>5%</td>
<td>kg/1</td>
<td>598.11</td>
</tr>
<tr>
<td>3804.00</td>
<td>00</td>
<td>00</td>
<td>Residual liquor from the manufacture of wood pulp, whether or not concentrated, detoxified or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.</td>
<td>5%</td>
<td>kg</td>
<td>598.12</td>
</tr>
<tr>
<td>38.05</td>
<td></td>
<td></td>
<td>- Gum, wood or sulphate turpentine and other terpene oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphate turpentine and other crude para-cymene; pine oil containing alpha-terpinol as the main constituent.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3805.10</td>
<td>00</td>
<td>00</td>
<td>- Gum, wood or sulphate turpentine oils</td>
<td>5%</td>
<td>kg/1</td>
<td>598.131</td>
</tr>
<tr>
<td>3805.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3805.90</td>
<td>00</td>
<td>10</td>
<td>- - - Pine oil</td>
<td>5%</td>
<td>kg/1</td>
<td>598.132</td>
</tr>
<tr>
<td>3805.90</td>
<td>00</td>
<td>90</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg/1</td>
<td>598.139</td>
</tr>
<tr>
<td>38.06</td>
<td></td>
<td></td>
<td>- Rosin and resin acids, and derivatives thereof; resin spirit and rosin oils; run gums.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3806.10</td>
<td>00</td>
<td>00</td>
<td>- Rosin and resin acids</td>
<td>5%</td>
<td>kg</td>
<td>598.141</td>
</tr>
<tr>
<td>3806.20</td>
<td>00</td>
<td>00</td>
<td>- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts</td>
<td>5%</td>
<td>kg</td>
<td>598.142</td>
</tr>
<tr>
<td>3806.30</td>
<td>00</td>
<td>00</td>
<td>- Ester gums</td>
<td>5%</td>
<td>kg</td>
<td>598.143</td>
</tr>
<tr>
<td>3806.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.149</td>
</tr>
<tr>
<td>3807.00</td>
<td>00</td>
<td>00</td>
<td>Wood tar; wood turpentine; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</td>
<td>5%</td>
<td>kg/1</td>
<td>598.18</td>
</tr>
<tr>
<td>38.08</td>
<td></td>
<td></td>
<td>Insecticides, rodenticides, fungicides, herbicides, anti-spouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>S. No.</td>
<td>Heading</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>HSN Code</td>
<td></td>
</tr>
<tr>
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<td>---------</td>
<td>-------------</td>
<td>------</td>
<td>------</td>
<td>----------</td>
<td></td>
</tr>
<tr>
<td>3809.52</td>
<td>DDT (ISO) (dichlorodiphenyltrichloroethane (DDE)), in packings of a net weight content not exceeding 300g</td>
<td>5%</td>
<td>kg</td>
<td>591.1311</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3809.59</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td>591.1319</td>
<td></td>
</tr>
<tr>
<td>3809.60</td>
<td>DDT (ISO) (dichlorodiphenyltrichloroethane (DDE)), in packings of a net weight content not exceeding 300g</td>
<td>5%</td>
<td>kg</td>
<td>591.1121</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3809.62</td>
<td>DDT (ISO) (dichlorodiphenyltrichloroethane (DDE)), in packings of a net weight content exceeding 300g but not exceeding 7.5 kg</td>
<td>5%</td>
<td>kg</td>
<td>591.1122</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3809.70</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td>591.1129</td>
<td></td>
</tr>
<tr>
<td>3809.80</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td>591.1919</td>
<td></td>
</tr>
<tr>
<td>3809.91</td>
<td>Insecticides</td>
<td>For use in agriculture as approved by the Competent Authority, whether or not put up in forms or packing for retail sale</td>
<td>Free</td>
<td>kg</td>
<td>591.11</td>
<td></td>
</tr>
<tr>
<td>3809.91</td>
<td>Mosquito coils</td>
<td></td>
<td>20%</td>
<td>kg</td>
<td>591.12</td>
<td></td>
</tr>
<tr>
<td>3809.91</td>
<td>Other, put up in forms or packings for retail sale or as preparations or articles</td>
<td></td>
<td>20%</td>
<td>kg</td>
<td>591.13</td>
<td></td>
</tr>
<tr>
<td>3809.91</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td>591.19</td>
<td></td>
</tr>
<tr>
<td>3809.92</td>
<td>Fungicides</td>
<td></td>
<td>Free</td>
<td>kg</td>
<td>591.2</td>
<td></td>
</tr>
<tr>
<td>3809.93</td>
<td>Herbicides, anti-sprouting products and plant growth regulators</td>
<td></td>
<td>Free</td>
<td>kg</td>
<td>591.31</td>
<td></td>
</tr>
<tr>
<td>3809.93</td>
<td>Herbicides</td>
<td></td>
<td>Free</td>
<td>kg</td>
<td>591.32</td>
<td></td>
</tr>
<tr>
<td>3809.93</td>
<td>Plant growth regulators</td>
<td></td>
<td>Free</td>
<td>kg</td>
<td>591.33</td>
<td></td>
</tr>
<tr>
<td>3809.94</td>
<td>Disinfectants</td>
<td></td>
<td></td>
<td></td>
<td>591.411</td>
<td></td>
</tr>
<tr>
<td>3809.94</td>
<td>Put up in forms or packings of a net weight not exceeding 6 kg or as articles</td>
<td></td>
<td>20%</td>
<td>kg</td>
<td>591.419</td>
<td></td>
</tr>
<tr>
<td>3809.94</td>
<td>Other</td>
<td></td>
<td>5%</td>
<td>kg</td>
<td>591.419</td>
<td></td>
</tr>
<tr>
<td>3809.96</td>
<td>Rodenticides</td>
<td></td>
<td></td>
<td></td>
<td>591.519</td>
<td></td>
</tr>
<tr>
<td>3809.99</td>
<td>Put up in forms or packings of a net weight not exceeding 6 kg or as articles</td>
<td></td>
<td>20%</td>
<td>kg</td>
<td>591.51</td>
<td></td>
</tr>
<tr>
<td>3809.99</td>
<td>Other</td>
<td></td>
<td>5%</td>
<td>kg</td>
<td>591.52</td>
<td></td>
</tr>
<tr>
<td>3809.99</td>
<td>Put up in forms or packings of a net weight not exceeding 6 kg or as articles</td>
<td></td>
<td>20%</td>
<td>kg</td>
<td>591.991</td>
<td></td>
</tr>
<tr>
<td>3809.99</td>
<td>Other</td>
<td></td>
<td>5%</td>
<td>kg</td>
<td>591.999</td>
<td></td>
</tr>
</tbody>
</table>

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 hide industries, not elsewhere specified or included.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Heading</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>3809.10</td>
<td>With a basis of amylaceous substances</td>
<td></td>
<td>5%</td>
<td>kg</td>
<td>598.511</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>SNo</th>
<th>Tariff Description</th>
<th>Tariff Code</th>
<th>Rate</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>3809.91</td>
<td>- Other:</td>
<td>3%</td>
<td>kg</td>
<td>598.912</td>
</tr>
<tr>
<td>3809.92</td>
<td>- Of a kind used in the paper or like industries</td>
<td>3%</td>
<td>kg</td>
<td>598.913</td>
</tr>
<tr>
<td>3809.93</td>
<td>- Of a kind used in the leather or like industries</td>
<td>3%</td>
<td>kg</td>
<td>598.914</td>
</tr>
<tr>
<td>3810.10</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>598.961</td>
</tr>
<tr>
<td>3810.90</td>
<td>- Other</td>
<td>3%</td>
<td>kg</td>
<td>598.969</td>
</tr>
<tr>
<td>3811.11</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>597.211</td>
</tr>
<tr>
<td>3811.19</td>
<td>- Anti-knock preparations:</td>
<td>5%</td>
<td>kg</td>
<td>597.219</td>
</tr>
<tr>
<td>3811.21</td>
<td>- Based on lead compounds</td>
<td>3%</td>
<td>kg</td>
<td>597.251</td>
</tr>
<tr>
<td>3811.29</td>
<td>- Other</td>
<td>3%</td>
<td>kg</td>
<td>597.259</td>
</tr>
<tr>
<td>3812.10</td>
<td>Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.</td>
<td>5%</td>
<td>kg</td>
<td>598.63</td>
</tr>
<tr>
<td>3812.20</td>
<td>- Compound plasticizers for rubber or plastics.</td>
<td>5%</td>
<td>kg</td>
<td>598.931</td>
</tr>
<tr>
<td>3812.30</td>
<td>- Anti-oxidising preparations and other compound stabilizers for rubber or plastics:</td>
<td>5%</td>
<td>kg</td>
<td>598.9321</td>
</tr>
<tr>
<td>3812.31</td>
<td>- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)</td>
<td>5%</td>
<td>kg</td>
<td>598.9329</td>
</tr>
<tr>
<td>3813.00</td>
<td>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.</td>
<td>Free</td>
<td></td>
<td>598.94</td>
</tr>
<tr>
<td>3814.00</td>
<td>Organic composite solvents and thickeners, not elsewhere specified or included; prepared paint or varnish removers.</td>
<td>15%</td>
<td>kg</td>
<td>533.551</td>
</tr>
<tr>
<td>3814.90</td>
<td>- Other:</td>
<td>5%</td>
<td>kg</td>
<td>533.559</td>
</tr>
<tr>
<td>3815</td>
<td>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Rate (%)</td>
<td>Unit</td>
<td>Rate</td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
<td>------</td>
<td>--------</td>
</tr>
<tr>
<td>3815.11</td>
<td>- Supported catalysts:</td>
<td>5%</td>
<td>kg</td>
<td>398.81</td>
</tr>
<tr>
<td>3815.12</td>
<td>- With nickel or nickel compounds as the active substance</td>
<td>5%</td>
<td>kg</td>
<td>598.83</td>
</tr>
<tr>
<td>3815.19</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.85</td>
</tr>
<tr>
<td>3815.90</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.89</td>
</tr>
<tr>
<td>38.16</td>
<td>Refractory cements, mortars, concretes and similar compositions, other than</td>
<td>3%</td>
<td>kg</td>
<td>662.331</td>
</tr>
<tr>
<td></td>
<td>products of heading 38.01.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3818.00</td>
<td>- Mortars</td>
<td>3%</td>
<td>kg</td>
<td>662.339</td>
</tr>
<tr>
<td>3818.00</td>
<td>- Other</td>
<td>3%</td>
<td>kg</td>
<td>662.339</td>
</tr>
<tr>
<td>38.17</td>
<td>Mixed alkylbenzenes and mixed alkynaphthalenes, other than those of heading</td>
<td>3%</td>
<td>kg</td>
<td>598.41</td>
</tr>
<tr>
<td></td>
<td>27.07 or 29.02.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3817.00</td>
<td>- Mixed alkylbenzenes</td>
<td>3%</td>
<td>kg</td>
<td>598.45</td>
</tr>
<tr>
<td>3817.00</td>
<td>- Mixed alkynaphthalenes</td>
<td>3%</td>
<td>kg</td>
<td>598.45</td>
</tr>
<tr>
<td>3818.00</td>
<td>- Chemical elements doped for use in electronics, in the form of discs,</td>
<td>5%</td>
<td>kg</td>
<td>598.5</td>
</tr>
<tr>
<td></td>
<td>wafers or similar forms; chemical compounds doped for use in electronics.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3819.00</td>
<td>- Hydraulic brake fluids and other prepared liquids for hydraulic</td>
<td>15%</td>
<td>kg</td>
<td>597.31</td>
</tr>
<tr>
<td></td>
<td>transmission, not containing or containing less than 70% by weight of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>petroleum oils or oils obtained from bituminous minerals.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38.20</td>
<td>Anti-freezing preparations and prepared de-icing fluids.</td>
<td>15%</td>
<td>kg</td>
<td>597.331</td>
</tr>
<tr>
<td>3820.00</td>
<td>- Anti-freezing preparations</td>
<td>15%</td>
<td>kg</td>
<td>597.331</td>
</tr>
<tr>
<td>3820.00</td>
<td>- Prepared de-icing fluids</td>
<td>5%</td>
<td>kg</td>
<td>597.32</td>
</tr>
<tr>
<td>3821.00</td>
<td>Prepared culture media for the development or maintenance of</td>
<td>5%</td>
<td>kg</td>
<td>598.67</td>
</tr>
<tr>
<td></td>
<td>micro-organisms (including viruses and the like) or of plant, human or</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>animal cells.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3822.00</td>
<td>Diagnostic or laboratory reagents on a backing, prepared diagnostic or</td>
<td>5%</td>
<td>kg</td>
<td>598.69</td>
</tr>
<tr>
<td></td>
<td>laboratory reagents whether or not on a backing, other than those of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>heading 30.02 or 30.06; certified reference materials;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38.23</td>
<td>Industrial monocarboxylic fatty acids; acid oils from refining;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>industrial fatty alcohols,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3823.11</td>
<td>- Industrial monocarboxylic fatty acids; acid oils from</td>
<td>5%</td>
<td>kg</td>
<td>512.181</td>
</tr>
<tr>
<td></td>
<td>refining.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3823.12</td>
<td>- Stearic acid</td>
<td>5%</td>
<td>kg</td>
<td>512.182</td>
</tr>
<tr>
<td>3823.13</td>
<td>- Oleic acid</td>
<td>5%</td>
<td>kg</td>
<td>512.183</td>
</tr>
<tr>
<td>3823.19</td>
<td>- Tall oil fatty acids</td>
<td>5%</td>
<td>kg</td>
<td>512.189</td>
</tr>
<tr>
<td>3823.70</td>
<td>- Industrial fatty alcohols</td>
<td>5%</td>
<td>kg</td>
<td>512.17</td>
</tr>
</tbody>
</table>
### Customs (Amendment of Schedules) Act

**Schedule 1**

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Description</th>
<th>Tariff Code</th>
<th>Custom Duty Rate</th>
<th>Rate</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>3824.10</td>
<td>Prepared binders for foundry moulds or cores</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.30</td>
<td>Non-agglomerated metal carbides mixed together or with metallic binders</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.40</td>
<td>Prepared additives for cements, mortars or concretes</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.50</td>
<td>Non-refractory mortars and concretes</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.60</td>
<td>Glycerol other than that of subheading 2903.44</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
</tbody>
</table>

- Mixtures containing halogenated derivatives of methane, ethane or propane:

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Description</th>
<th>Tariff Code</th>
<th>Custom Duty Rate</th>
<th>Rate</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>3824.71</td>
<td>Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.72</td>
<td>Containing bromochlorodifluoromethane, bromotrifluoromethane or dichlorotetrafluoroethanes</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.73</td>
<td>Containing hydrobromofluorocarbons (HBFCs)</td>
<td></td>
<td></td>
<td>3%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.74</td>
<td>Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.75</td>
<td>Containing carbon tetrachloride</td>
<td></td>
<td></td>
<td>3%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.76</td>
<td>Containing 1,1,1-trichloroethane (methyl chloroform)</td>
<td></td>
<td></td>
<td>3%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.77</td>
<td>Containing bromomethane (methyl bromide) or bromochloromethane</td>
<td></td>
<td></td>
<td>3%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.78</td>
<td>Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.79</td>
<td>Other</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
</tbody>
</table>

- Goods specified in Subheading Note 3 to this Chapter:

<table>
<thead>
<tr>
<th>Tariff Item</th>
<th>Description</th>
<th>Tariff Code</th>
<th>Custom Duty Rate</th>
<th>Rate</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>3824.80</td>
<td>Containing oxime (ethylene oxide)</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.82</td>
<td>Polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.83</td>
<td>Containing tri(2,3-dibromopropyl) phosphate</td>
<td></td>
<td></td>
<td>3%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.84</td>
<td>Containing aldrin (ISO), comphechlor (ISO), toxaphene (ISO), chlordane (ISO), DDT (ISO), clofenoate (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane, dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.85</td>
<td>Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>3824.86</td>
<td>Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)</td>
<td></td>
<td></td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Duty Rate</td>
<td>Unit</td>
<td>Value</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>-------</td>
<td></td>
</tr>
<tr>
<td>3824.87</td>
<td>- Containing perfluorooctane sulphonamide and its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride</td>
<td>5%</td>
<td>kg</td>
<td>598.9967</td>
<td></td>
</tr>
<tr>
<td>3824.88</td>
<td>- Containing hepta-, octa- or nonafluorobiphenyl ethers</td>
<td>5%</td>
<td>kg</td>
<td>598.9968</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3824.91</td>
<td>- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate</td>
<td>5%</td>
<td>kg</td>
<td>598.9991</td>
<td></td>
</tr>
<tr>
<td>3824.99</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.9996</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>3825.10</td>
<td>- Municipal waste</td>
<td>5%</td>
<td>kg</td>
<td>598.81</td>
</tr>
<tr>
<td>3825.20</td>
<td>- Sewage sludge</td>
<td>5%</td>
<td>kg</td>
<td>598.82</td>
</tr>
<tr>
<td>3825.30</td>
<td>- Clinical waste</td>
<td>5%</td>
<td>kg</td>
<td>598.83</td>
</tr>
<tr>
<td></td>
<td>- Waste organic solvents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3825.41</td>
<td>- Halogenated</td>
<td>5%</td>
<td>kg</td>
<td>598.84</td>
</tr>
<tr>
<td>3825.49</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.85</td>
</tr>
<tr>
<td>3825.50</td>
<td>- Wastes of metal polishing liquors, hydraulic fluids, brake fluids and anti-freeze fluids</td>
<td>5%</td>
<td>kg</td>
<td>598.86</td>
</tr>
<tr>
<td></td>
<td>- Other wastes from chemical or allied industries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3825.61</td>
<td>- Mainly containing organic constituents</td>
<td>5%</td>
<td>kg</td>
<td>598.87</td>
</tr>
<tr>
<td>3825.69</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.88</td>
</tr>
<tr>
<td>3825.90</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>598.89</td>
</tr>
</tbody>
</table>

3826.00 | Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. | 5%        | kg   | 598.89 |
SECTION VII

PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF

Notes.

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

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

   (b) presented together; and

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

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.
CHAPTER 39
PLASTICS AND ARTICLES THEREOF

Notes.

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

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

2. This Chapter does not cover:

(a) Lubricating preparations of heading 27.10 or 34.03;
(b) Waxes of heading 27.12 or 34.04;
(c) Separate chemically defined organic compounds (Chapter 29);
(d) Heparin or its salts (heading 30.01);
(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
(f) Organic surface-active agents or preparations of heading 34.02;
(g) Run gums or ester gums (heading 38.06);
(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
(i) 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;
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(o) Wall coverings of heading 48.14;

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

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

(r) Imitation jewellery of heading 71.17;

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

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

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

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

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

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

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

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

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

(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);

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

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

(d) Silicones (heading 39.10);

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

4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.
For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensation, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

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

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

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

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

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

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

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

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

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

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

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

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

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

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

(2) The copolymers named in subheadings 3904.30, 3904.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

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

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

(b) Where there is no subheading named "Other" in the same series:
(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

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

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

2. For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>39.01</td>
<td></td>
<td></td>
<td>Polymers of ethylene, in primary forms.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3901.10</td>
<td>00</td>
<td>00</td>
<td>- Polyethylene having a specific gravity of less than 0.94</td>
<td>5%</td>
<td>kg</td>
<td>571.11</td>
</tr>
<tr>
<td>3901.20</td>
<td>00</td>
<td>00</td>
<td>- Polyethylene having a specific gravity of 0.94 or more</td>
<td>5%</td>
<td>kg</td>
<td>571.12</td>
</tr>
<tr>
<td>3901.30</td>
<td>00</td>
<td>00</td>
<td>- Ethylene-vinyl acetate copolymers</td>
<td>5%</td>
<td>kg</td>
<td>571.2</td>
</tr>
<tr>
<td>3901.40</td>
<td>00</td>
<td>00</td>
<td>- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94</td>
<td>5%</td>
<td>kg</td>
<td>571.91</td>
</tr>
<tr>
<td>3901.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>571.9</td>
</tr>
<tr>
<td>39.02</td>
<td></td>
<td></td>
<td>Polymers of propylene or of other olefins, in primary forms.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3902.10</td>
<td>00</td>
<td>00</td>
<td>- Polypropylene</td>
<td>5%</td>
<td>kg</td>
<td>575.11</td>
</tr>
<tr>
<td>3902.20</td>
<td>00</td>
<td>00</td>
<td>- Polytobutylene</td>
<td>5%</td>
<td>kg</td>
<td>575.12</td>
</tr>
<tr>
<td>3902.30</td>
<td>00</td>
<td>00</td>
<td>- Propylene copolymers</td>
<td>5%</td>
<td>kg</td>
<td>575.13</td>
</tr>
<tr>
<td>3902.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.19</td>
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<tr>
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<td>Polymers of styrene, in primary forms.</td>
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<td></td>
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<tr>
<td>3903.11</td>
<td>00</td>
<td>00</td>
<td>- Expansible</td>
<td>5%</td>
<td>kg</td>
<td>572.11</td>
</tr>
<tr>
<td>3903.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>572.19</td>
</tr>
<tr>
<td>3903.20</td>
<td>00</td>
<td>00</td>
<td>- Styrene-acrylonitrile (SAN) copolymers</td>
<td>5%</td>
<td>kg</td>
<td>572.91</td>
</tr>
<tr>
<td>3903.30</td>
<td>00</td>
<td>00</td>
<td>- Acrylonitrile-butadiene-styrene (ABS) copolymers</td>
<td>5%</td>
<td>kg</td>
<td>572.92</td>
</tr>
<tr>
<td>3903.50</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>572.99</td>
</tr>
<tr>
<td>39.04</td>
<td></td>
<td></td>
<td>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</td>
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<td></td>
<td></td>
</tr>
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<td>3904.10</td>
<td>00</td>
<td>00</td>
<td>- Poly (vinyl chloride), not mixed with any other substances</td>
<td>5%</td>
<td>kg</td>
<td>573.11</td>
</tr>
<tr>
<td>3904.21</td>
<td>00</td>
<td>00</td>
<td>- Other poly (vinyl chloride).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3904.22</td>
<td>00</td>
<td>00</td>
<td>- Non-plasticised</td>
<td>5%</td>
<td>kg</td>
<td>573.12</td>
</tr>
<tr>
<td>3904.30</td>
<td>00</td>
<td>00</td>
<td>- Vinyl chloride-vinyl acetate copolymers</td>
<td>5%</td>
<td>kg</td>
<td>573.91</td>
</tr>
<tr>
<td>3904.40</td>
<td>00</td>
<td>00</td>
<td>- Other vinyl chloride copolymers</td>
<td>5%</td>
<td>kg</td>
<td>573.92</td>
</tr>
<tr>
<td>3904.50</td>
<td>00</td>
<td>00</td>
<td>- Vinylidene chloride polymers</td>
<td>5%</td>
<td>kg</td>
<td>573.93</td>
</tr>
<tr>
<td>3904.61</td>
<td>00</td>
<td>00</td>
<td>- Fluoro-polymers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3904.69</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>573.94</td>
</tr>
<tr>
<td>3904.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>573.99</td>
</tr>
<tr>
<td>39.05</td>
<td></td>
<td></td>
<td>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3905.12</td>
<td>00</td>
<td>00</td>
<td>- In aqueous dispersion</td>
<td>5%</td>
<td>kg</td>
<td>575.911</td>
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<tr>
<td>3905.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.912</td>
</tr>
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- Vinyl acetate copolymers:
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<th>DESCRIPTION OF GOODS</th>
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<th>UNIT</th>
<th>SITC REV</th>
</tr>
</thead>
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<td>3905.21</td>
<td>00</td>
<td>00</td>
<td>- In aqueous dispersion</td>
<td>5%</td>
<td>kg</td>
<td>575.913</td>
</tr>
<tr>
<td>3905.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.919</td>
</tr>
<tr>
<td>3905.30</td>
<td>00</td>
<td>00</td>
<td>- Polymers</td>
<td>5%</td>
<td>kg</td>
<td>575.921</td>
</tr>
<tr>
<td>3905.91</td>
<td>00</td>
<td>00</td>
<td>- Copolymers</td>
<td>5%</td>
<td>kg</td>
<td>575.922</td>
</tr>
<tr>
<td>3905.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.929</td>
</tr>
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<td>39.06</td>
<td></td>
<td></td>
<td>Acrylic polymers in primary forms.</td>
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<td>3906.10</td>
<td>00</td>
<td>00</td>
<td>- Poly (methyl methacrylate)</td>
<td>5%</td>
<td>kg</td>
<td>575.21</td>
</tr>
<tr>
<td>3906.50</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.29</td>
</tr>
<tr>
<td>39.07</td>
<td></td>
<td></td>
<td>Polymers, other polyesters and epoxide resins, in primary forms; polycarbonates,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>alkyd resins, polyallyl esters and other polyesters, in primary forms.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3907.10</td>
<td>00</td>
<td>00</td>
<td>- Polymers</td>
<td>5%</td>
<td>kg</td>
<td>574.11</td>
</tr>
<tr>
<td>3907.20</td>
<td>00</td>
<td>00</td>
<td>- Other polyesters</td>
<td>5%</td>
<td>kg</td>
<td>574.19</td>
</tr>
<tr>
<td>3907.30</td>
<td>00</td>
<td>00</td>
<td>- Epoxide resins</td>
<td>5%</td>
<td>kg</td>
<td>574.2</td>
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<td>3907.40</td>
<td>00</td>
<td>00</td>
<td>- Polycarbonates</td>
<td>5%</td>
<td>kg</td>
<td>574.31</td>
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<tr>
<td>3907.50</td>
<td>00</td>
<td>00</td>
<td>- Alkyd resins</td>
<td>5%</td>
<td>kg</td>
<td>574.32</td>
</tr>
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<td>3907.61</td>
<td>00</td>
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<td>- Having a viscosity number of 78 ml/g or higher</td>
<td>5%</td>
<td>kg</td>
<td>574.331</td>
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<tr>
<td>3907.69</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>574.339</td>
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<tr>
<td>3907.70</td>
<td>00</td>
<td>00</td>
<td>- Poly (lactic acid)</td>
<td>5%</td>
<td>kg</td>
<td>574.391</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other polyesters</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3907.91</td>
<td>00</td>
<td>00</td>
<td>- Unsaturated</td>
<td>5%</td>
<td>kg</td>
<td>574.34</td>
</tr>
<tr>
<td>3907.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>574.399</td>
</tr>
<tr>
<td>39.08</td>
<td></td>
<td></td>
<td>Polyamides in primary forms.</td>
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<tr>
<td>3908.10</td>
<td>00</td>
<td>00</td>
<td>- Polyamide-6, -11, -12, -6, -6, -6, -6, -6, -6.1 or -6.12</td>
<td>5%</td>
<td>kg</td>
<td>575.31</td>
</tr>
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<td>3908.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.39</td>
</tr>
<tr>
<td>39.09</td>
<td></td>
<td></td>
<td>Amino resins, phenolic resins and polyurethanes, in primary forms.</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>3909.10</td>
<td>00</td>
<td>00</td>
<td>- Urea resins, thiourea resins</td>
<td>5%</td>
<td>kg</td>
<td>575.41</td>
</tr>
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<td>3909.20</td>
<td>00</td>
<td>00</td>
<td>- Melamine resins</td>
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<td>kg</td>
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<td></td>
<td></td>
<td></td>
<td>- Other amino-resins</td>
<td></td>
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</tr>
<tr>
<td>3909.31</td>
<td>00</td>
<td>00</td>
<td>- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)</td>
<td>5%</td>
<td>kg</td>
<td>575.431</td>
</tr>
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<td>3909.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.439</td>
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<td>3909.40</td>
<td>00</td>
<td>00</td>
<td>- Phenolic resins</td>
<td>5%</td>
<td>kg</td>
<td>575.44</td>
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<td>00</td>
<td>00</td>
<td>- Polyurethanes</td>
<td>5%</td>
<td>kg</td>
<td>575.45</td>
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<td>3910.00</td>
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<td>Silicates in primary forms.</td>
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<td>575.93</td>
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<tr>
<td>39.11</td>
<td></td>
<td></td>
<td>Petroleum resins, coumarone-indene resins, polysterpene, polysulphides, polysulphides and other products specified in Note 3 to this</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
A.D. 2019]  

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[No. 16  

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<th>CET</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
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</thead>
<tbody>
<tr>
<td>3911.10</td>
<td>00</td>
<td>00</td>
<td>Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes</td>
<td>5%</td>
<td>kg</td>
<td>575.961</td>
</tr>
<tr>
<td>3911.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
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<td>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</td>
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<td>3912.10</td>
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<td>Cellulose acetates</td>
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<td></td>
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<td>00</td>
<td>00</td>
<td>- Non-plasticised</td>
<td>5%</td>
<td>kg</td>
<td>575.51</td>
</tr>
<tr>
<td>3912.12</td>
<td>00</td>
<td>00</td>
<td>- Plasticised</td>
<td>5%</td>
<td>kg</td>
<td>575.52</td>
</tr>
<tr>
<td>3912.20</td>
<td>00</td>
<td>00</td>
<td>Cellulose nitrates (including collodions)</td>
<td>5%</td>
<td>kg</td>
<td>575.53</td>
</tr>
<tr>
<td>3912.31</td>
<td>00</td>
<td>00</td>
<td>Cellulose others:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3912.39</td>
<td>00</td>
<td>00</td>
<td>- Carboxymethylcellulose and its salts</td>
<td>5%</td>
<td>kg</td>
<td>575.541</td>
</tr>
<tr>
<td>3912.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.549</td>
</tr>
<tr>
<td>3913.10</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3913.50</td>
<td>00</td>
<td>00</td>
<td>- Alginic acid, its salts and esters</td>
<td>5%</td>
<td>kg</td>
<td>575.94</td>
</tr>
<tr>
<td>3913.75</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>575.95</td>
</tr>
<tr>
<td>3914.00</td>
<td>00</td>
<td>00</td>
<td>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</td>
<td>5%</td>
<td>kg</td>
<td>575.97</td>
</tr>
</tbody>
</table>

II. WASTE, PARDINGS AND SCRAP;  

SEMI-MANUFACTURES; ARTICLES  

39.15  

Waste, parings and scrap, of plastics.  

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3915.10</td>
<td>00</td>
<td>00</td>
<td>Of polymers of ethylene</td>
<td>5%</td>
<td>kg</td>
<td>579.1</td>
</tr>
<tr>
<td>3915.20</td>
<td>00</td>
<td>00</td>
<td>Of polymers of styrene</td>
<td>5%</td>
<td>kg</td>
<td>579.2</td>
</tr>
<tr>
<td>3915.30</td>
<td>00</td>
<td>00</td>
<td>Of polymers of vinyl chloride</td>
<td>5%</td>
<td>kg</td>
<td>579.3</td>
</tr>
<tr>
<td>3915.90</td>
<td>00</td>
<td>00</td>
<td>Of other plastics</td>
<td>5%</td>
<td>kg</td>
<td>579.9</td>
</tr>
</tbody>
</table>

39.16  

Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.  

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3916.10</td>
<td>00</td>
<td>00</td>
<td>Of polymers of ethylene</td>
<td>5%</td>
<td>kg</td>
<td>583.1</td>
</tr>
<tr>
<td>3916.20</td>
<td>00</td>
<td>00</td>
<td>Of polymers of vinyl chloride</td>
<td>5%</td>
<td>kg</td>
<td>583.21</td>
</tr>
<tr>
<td>3916.90</td>
<td>00</td>
<td>00</td>
<td>Of other plastics</td>
<td>5%</td>
<td>kg</td>
<td>583.9</td>
</tr>
</tbody>
</table>

39.17  

Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.  

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3917.10</td>
<td>00</td>
<td>00</td>
<td>Artificial guts (sausage casings) of hardened protein or of cellulosic materials</td>
<td>5%</td>
<td>kg</td>
<td>581.1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Tubes, pipes and hoses, rigid</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>3917.21</td>
<td>00</td>
<td>00</td>
<td>- Of polymers of ethylene</td>
<td>15%</td>
<td>kg</td>
<td>581.21</td>
</tr>
<tr>
<td>3917.22</td>
<td>00</td>
<td>00</td>
<td>- Of polymers of propylene</td>
<td>15%</td>
<td>kg</td>
<td>581.22</td>
</tr>
<tr>
<td>3917.23</td>
<td>00</td>
<td>00</td>
<td>- Of polymers of vinyl chloride</td>
<td>15%</td>
<td>kg</td>
<td>581.23</td>
</tr>
<tr>
<td>3917.29</td>
<td>00</td>
<td>00</td>
<td>- Of other plastics</td>
<td>15%</td>
<td>kg</td>
<td>581.29</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other tubes, pipes and hoses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3917.30</td>
<td>00</td>
<td>00</td>
<td>- Other, not reinforced or otherwise combined with other materials, without fittings</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3917.31</td>
<td>00</td>
<td>00</td>
<td>- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa</td>
<td>15%</td>
<td>kg</td>
<td>581.31</td>
</tr>
<tr>
<td>3917.32</td>
<td>00</td>
<td>00</td>
<td>- Other, not reinforced or otherwise combined with other materials, without fittings</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3917.32</td>
<td>10</td>
<td>00</td>
<td>- Electrical conduits and other piping, of PVC</td>
<td>15%</td>
<td>kg</td>
<td>581.41</td>
</tr>
<tr>
<td>3917.32</td>
<td>20</td>
<td>00</td>
<td>- Garden hose</td>
<td>20%</td>
<td>kg</td>
<td>581.42</td>
</tr>
<tr>
<td>3917.32</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>581.49</td>
</tr>
<tr>
<td>3917.33</td>
<td>00</td>
<td>00</td>
<td>- Other, not reinforced or otherwise combined with other materials, with fittings</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3917.33</td>
<td>10</td>
<td>00</td>
<td>- Garden hose</td>
<td>20%</td>
<td>kg</td>
<td>581.51</td>
</tr>
<tr>
<td>3917.33</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>581.59</td>
</tr>
<tr>
<td>3917.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>581.6</td>
</tr>
<tr>
<td>3917.40</td>
<td>00</td>
<td>00</td>
<td>- Fittings</td>
<td>15%</td>
<td>kg</td>
<td>581.7</td>
</tr>
<tr>
<td>39.18</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3918.10</td>
<td>00</td>
<td>00</td>
<td>- Of polymers of vinyl chloride</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3918.10</td>
<td>10</td>
<td>00</td>
<td>- Tiles</td>
<td>5%</td>
<td>kg</td>
<td>893.311</td>
</tr>
<tr>
<td>3918.10</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>893.312</td>
</tr>
<tr>
<td>3918.90</td>
<td>00</td>
<td>00</td>
<td>- Of other plastics</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3918.90</td>
<td>10</td>
<td>00</td>
<td>- Tiles</td>
<td>5%</td>
<td>kg</td>
<td>893.313</td>
</tr>
<tr>
<td>3918.90</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>893.319</td>
</tr>
<tr>
<td>39.19</td>
<td></td>
<td></td>
<td>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3919.10</td>
<td>00</td>
<td>00</td>
<td>- In rolls of a width not exceeding 20 cm</td>
<td>15%</td>
<td>kg</td>
<td>582.11</td>
</tr>
<tr>
<td>3919.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3919.90</td>
<td>10</td>
<td>00</td>
<td>- Having the characteristics of articles ready for use, or marked for cutting into such articles</td>
<td>15%</td>
<td>kg</td>
<td>582.191</td>
</tr>
<tr>
<td>3919.90</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>582.199</td>
</tr>
<tr>
<td>39.20</td>
<td></td>
<td></td>
<td>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3920.10</td>
<td>00</td>
<td>00</td>
<td>- Of polymers of ethylene</td>
<td>15%</td>
<td>kg</td>
<td>582.21</td>
</tr>
<tr>
<td>3920.20</td>
<td>00</td>
<td>00</td>
<td>- Of polymers of propylene</td>
<td>15%</td>
<td>kg</td>
<td>582.22</td>
</tr>
</tbody>
</table>
A.D. 2019]  

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**  
[No. 16]

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3920.30</td>
<td>00</td>
<td>00</td>
<td>Of polymers of styrene:</td>
<td>15%</td>
<td>kg</td>
<td>582.23</td>
</tr>
<tr>
<td>3920.43</td>
<td>00</td>
<td>00</td>
<td>Of polymers of vinyl chloride:</td>
<td>15%</td>
<td>kg</td>
<td>582.243</td>
</tr>
<tr>
<td>3920.49</td>
<td>00</td>
<td>00</td>
<td>- Containing by weight not less than 6% of plasticisers.</td>
<td>15%</td>
<td>kg</td>
<td>582.249</td>
</tr>
<tr>
<td>3920.51</td>
<td>00</td>
<td>00</td>
<td>Of acrylic polymers:</td>
<td>15%</td>
<td>kg</td>
<td>582.251</td>
</tr>
<tr>
<td>3920.59</td>
<td>00</td>
<td>00</td>
<td>Of poly (methyl methacrylate):</td>
<td>15%</td>
<td>kg</td>
<td>582.259</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Of polycarbonates, alkyl resins, polyallyl esters or other polyesters:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3920.61</td>
<td>00</td>
<td>00</td>
<td>Of polycarbonates</td>
<td>15%</td>
<td>kg</td>
<td>582.261</td>
</tr>
<tr>
<td>3920.63</td>
<td>00</td>
<td>00</td>
<td>Of unsaturated polyesters</td>
<td>15%</td>
<td>kg</td>
<td>582.263</td>
</tr>
<tr>
<td>3920.69</td>
<td>00</td>
<td>00</td>
<td>Of other polyesters</td>
<td>15%</td>
<td>kg</td>
<td>582.269</td>
</tr>
<tr>
<td>3920.71</td>
<td>00</td>
<td>00</td>
<td>Of cellulose or its chemical derivatives:</td>
<td>15%</td>
<td>kg</td>
<td>582.281</td>
</tr>
<tr>
<td>3920.73</td>
<td>00</td>
<td>00</td>
<td>Of cellulose acetate</td>
<td>15%</td>
<td>kg</td>
<td>582.282</td>
</tr>
<tr>
<td>3920.79</td>
<td>00</td>
<td>00</td>
<td>Of other cellulose derivatives</td>
<td>15%</td>
<td>kg</td>
<td>582.289</td>
</tr>
<tr>
<td>3920.91</td>
<td>00</td>
<td>00</td>
<td>Of poly (vinyl butyral)</td>
<td>15%</td>
<td>kg</td>
<td>582.291</td>
</tr>
<tr>
<td>3920.92</td>
<td>00</td>
<td>00</td>
<td>Of polyamides</td>
<td>15%</td>
<td>kg</td>
<td>582.292</td>
</tr>
<tr>
<td>3920.93</td>
<td>00</td>
<td>00</td>
<td>Of amino-resins</td>
<td>15%</td>
<td>kg</td>
<td>582.293</td>
</tr>
<tr>
<td>3920.94</td>
<td>00</td>
<td>00</td>
<td>Of phenolic resins</td>
<td>15%</td>
<td>kg</td>
<td>582.294</td>
</tr>
<tr>
<td>3920.99</td>
<td>00</td>
<td>00</td>
<td>Of other plastics</td>
<td>15%</td>
<td>kg</td>
<td>582.299</td>
</tr>
</tbody>
</table>

39.21  

Other plates, sheets, film, foil and strip, of plastics.  
- Cellular:  

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3921.11</td>
<td>00</td>
<td>00</td>
<td>Of polymers of styrene</td>
<td>15%</td>
<td>kg</td>
<td>582.911</td>
</tr>
<tr>
<td>3921.12</td>
<td>00</td>
<td>00</td>
<td>Of polymers of vinyl chloride</td>
<td>15%</td>
<td>kg</td>
<td>582.912</td>
</tr>
<tr>
<td>3921.13</td>
<td>00</td>
<td>00</td>
<td>Of polyurethanes</td>
<td>15%</td>
<td>kg</td>
<td>582.913</td>
</tr>
<tr>
<td>3921.14</td>
<td>00</td>
<td>00</td>
<td>Of regenerated cellulose</td>
<td>15%</td>
<td>kg</td>
<td>582.914</td>
</tr>
<tr>
<td>3921.19</td>
<td>00</td>
<td>00</td>
<td>Of other plastics</td>
<td>15%</td>
<td>kg</td>
<td>582.919</td>
</tr>
<tr>
<td>3921.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>15%</td>
<td>kg</td>
<td>582.99</td>
</tr>
</tbody>
</table>

39.22  

Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.  

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>3922.10</td>
<td>00</td>
<td>00</td>
<td>Baths, shower-baths, sinks and wash-basins:</td>
<td>5%</td>
<td>kg</td>
<td>893.211</td>
</tr>
<tr>
<td>3922.10</td>
<td>10</td>
<td>00</td>
<td>- Baths, shower-baths</td>
<td>5%</td>
<td>kg</td>
<td>893.211</td>
</tr>
<tr>
<td>3922.10</td>
<td>20</td>
<td>00</td>
<td>- Sinks and wash-basins</td>
<td>5%</td>
<td>kg</td>
<td>893.212</td>
</tr>
<tr>
<td>3922.20</td>
<td>00</td>
<td>00</td>
<td>- Lavatory seats and covers</td>
<td>5%</td>
<td>kg</td>
<td>893.213</td>
</tr>
<tr>
<td>3922.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>893.219</td>
</tr>
</tbody>
</table>
### 39.23 Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>39.23</td>
<td>10</td>
<td>00</td>
<td>- Boxes, cases, crates and similar articles:</td>
<td>5%</td>
<td>kg</td>
<td>$83.191</td>
</tr>
<tr>
<td>39.23</td>
<td>10</td>
<td>90</td>
<td>- Egg boxes</td>
<td>5%</td>
<td>kg</td>
<td>$83.192</td>
</tr>
<tr>
<td>39.23</td>
<td>00</td>
<td>90</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>$83.111</td>
</tr>
<tr>
<td>39.23</td>
<td>00</td>
<td>90</td>
<td>- Of other plastics</td>
<td>15%</td>
<td>kg</td>
<td>$83.119</td>
</tr>
<tr>
<td>39.23</td>
<td>00</td>
<td>90</td>
<td>- Of blown or twilled plastic bottles, flasks and similar articles:</td>
<td>15%</td>
<td>kg</td>
<td>$83.113</td>
</tr>
</tbody>
</table>

### 39.24 Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>39.24</td>
<td>10</td>
<td>00</td>
<td>- Tableware and kitchenware</td>
<td>20%</td>
<td>kg</td>
<td>$83.321</td>
</tr>
<tr>
<td>39.24</td>
<td>10</td>
<td>90</td>
<td>- Cups, forks, knives, plates, spoons and similar articles:</td>
<td>20%</td>
<td>kg</td>
<td>$83.322</td>
</tr>
<tr>
<td>39.24</td>
<td>10</td>
<td>90</td>
<td>- Drinking straws</td>
<td>20%</td>
<td>kg</td>
<td>$83.323</td>
</tr>
<tr>
<td>39.24</td>
<td>00</td>
<td>90</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>$83.323</td>
</tr>
</tbody>
</table>

### 39.25 Builders' ware of plastics, not elsewhere specified or included.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>39.25</td>
<td>10</td>
<td>00</td>
<td>- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres.</td>
<td>10%</td>
<td>kg</td>
<td>$83.291</td>
</tr>
<tr>
<td>39.25</td>
<td>10</td>
<td>90</td>
<td>- Other</td>
<td>10%</td>
<td>kg</td>
<td>$83.292</td>
</tr>
<tr>
<td>39.25</td>
<td>00</td>
<td>90</td>
<td>- Doors, windows and their frames and thresholds for doors</td>
<td>15%</td>
<td>kg</td>
<td>$83.293</td>
</tr>
<tr>
<td>39.25</td>
<td>00</td>
<td>90</td>
<td>- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof</td>
<td>15%</td>
<td>kg</td>
<td>$83.294</td>
</tr>
<tr>
<td>39.25</td>
<td>00</td>
<td>90</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>$83.295</td>
</tr>
<tr>
<td>39.25</td>
<td>00</td>
<td>90</td>
<td>- Structural elements used in ceilings or roofs</td>
<td>15%</td>
<td>kg</td>
<td>$83.296</td>
</tr>
<tr>
<td>39.25</td>
<td>00</td>
<td>90</td>
<td>- Gutters</td>
<td>15%</td>
<td>kg</td>
<td>$83.296</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### A.D. 2019

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>3925.90</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>15%</td>
<td>kg</td>
<td>893.299</td>
</tr>
<tr>
<td>39.16</td>
<td></td>
<td></td>
<td>Other articles of plastics and articles of other materials of headings 39.01 to 39.14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3926.10</td>
<td>00</td>
<td>00</td>
<td>Office or school supplies</td>
<td>10%</td>
<td>kg</td>
<td>893.94</td>
</tr>
<tr>
<td>3926.20</td>
<td>00</td>
<td>00</td>
<td>Articles of apparel and clothing accessories (including gloves, mittens and mitts)</td>
<td>20%</td>
<td>kg</td>
<td>848.21</td>
</tr>
<tr>
<td>3928.30</td>
<td>00</td>
<td>00</td>
<td>Fittings for furniture, coachwork or the like</td>
<td>20%</td>
<td>kg</td>
<td>893.95</td>
</tr>
<tr>
<td>3928.40</td>
<td>00</td>
<td>00</td>
<td>Statuettes and other ornamental articles</td>
<td>20%</td>
<td>kg</td>
<td>893.991</td>
</tr>
<tr>
<td>3928.60</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3928.90</td>
<td>10</td>
<td>00</td>
<td>Articles for use in laboratories</td>
<td>5%</td>
<td>kg</td>
<td>893.992</td>
</tr>
<tr>
<td>3928.90</td>
<td>20</td>
<td>00</td>
<td>Transmission, conveyor and elevator belts</td>
<td>5%</td>
<td>kg</td>
<td>893.993</td>
</tr>
<tr>
<td>3928.90</td>
<td>30</td>
<td>00</td>
<td>Beads, bolts, screws and washers</td>
<td>5%</td>
<td>kg</td>
<td>893.994</td>
</tr>
<tr>
<td>3928.90</td>
<td>40</td>
<td>00</td>
<td>Covers for electrical switches and outlets and similar articles</td>
<td>5%</td>
<td>kg</td>
<td>893.995</td>
</tr>
<tr>
<td>3928.90</td>
<td>50</td>
<td>00</td>
<td>Corners for suitcases, fasteners for handbags; handles</td>
<td>5%</td>
<td>kg</td>
<td>893.996</td>
</tr>
<tr>
<td>3928.90</td>
<td>60</td>
<td>00</td>
<td>Handcuffs</td>
<td>20%</td>
<td>kg</td>
<td>893.997</td>
</tr>
<tr>
<td>3928.90</td>
<td>70</td>
<td>00</td>
<td>Motor vehicle licence plates</td>
<td>15%</td>
<td>kg</td>
<td>883.998</td>
</tr>
<tr>
<td>3928.90</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>893.999</td>
</tr>
</tbody>
</table>
CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes.

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

2. This Chapter does not cover:

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

   (b) Footwear or parts thereof of Chapter 64;

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

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

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

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

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

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

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

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

   (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 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) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

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

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

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

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

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

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

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

9. In headings 40.01, 40.02, 40.05, 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>40.01</td>
<td>400.10</td>
<td>00</td>
<td>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</td>
<td>5%</td>
<td>kg</td>
<td>231 1</td>
</tr>
<tr>
<td></td>
<td>4001.10</td>
<td>00</td>
<td>Natural rubber latex, whether or not pre-vulcanized</td>
<td>5%</td>
<td>kg</td>
<td>231 2</td>
</tr>
<tr>
<td></td>
<td>4001.21</td>
<td>00</td>
<td>- Smoked sheets</td>
<td>5%</td>
<td>kg</td>
<td>231 21</td>
</tr>
<tr>
<td></td>
<td>4001.22</td>
<td>00</td>
<td>- Technically specified natural rubber (TSNR)</td>
<td>5%</td>
<td>kg</td>
<td>231 25</td>
</tr>
<tr>
<td></td>
<td>4001.29</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>231 29</td>
</tr>
<tr>
<td></td>
<td>4001.30</td>
<td>00</td>
<td>- Balata, gutta-percha, guayule, chicle and similar natural gums</td>
<td>5%</td>
<td>kg</td>
<td>231 3</td>
</tr>
<tr>
<td>40.02</td>
<td>4002.11</td>
<td>00</td>
<td>Synthetic rubber and facette derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 49.01 with any product of this heading, in primary forms or in plates, sheets or strip.</td>
<td>5%</td>
<td>kg</td>
<td>232 11</td>
</tr>
<tr>
<td></td>
<td>4002.19</td>
<td>00</td>
<td>- Latex</td>
<td>5%</td>
<td>kg</td>
<td>232 19</td>
</tr>
<tr>
<td></td>
<td>4002.20</td>
<td>00</td>
<td>- Butadiene rubber (BR)</td>
<td>5%</td>
<td>kg</td>
<td>232 20</td>
</tr>
<tr>
<td></td>
<td>4002.21</td>
<td>00</td>
<td>- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (NSBR);</td>
<td>5%</td>
<td>kg</td>
<td>232 12</td>
</tr>
<tr>
<td></td>
<td>4002.39</td>
<td>00</td>
<td>- Isoozone-butadiene rubber (BR)</td>
<td>5%</td>
<td>kg</td>
<td>232 13</td>
</tr>
<tr>
<td></td>
<td>4002.41</td>
<td>00</td>
<td>- Chloroprene (chlorobutadiene) rubber (CR);</td>
<td>5%</td>
<td>kg</td>
<td>232 14</td>
</tr>
<tr>
<td></td>
<td>4002.49</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>232 19</td>
</tr>
<tr>
<td></td>
<td>4002.51</td>
<td>00</td>
<td>- Acrylonitrile-butadiene rubber (NBR);</td>
<td>5%</td>
<td>kg</td>
<td>232 15</td>
</tr>
<tr>
<td></td>
<td>4002.59</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>232 15</td>
</tr>
<tr>
<td></td>
<td>4002.60</td>
<td>00</td>
<td>- Isoprene rubber (IR)</td>
<td>5%</td>
<td>kg</td>
<td>232 17</td>
</tr>
<tr>
<td></td>
<td>4002.70</td>
<td>00</td>
<td>- Mixtures of any product of heading 40.01 with any product of this heading</td>
<td>5%</td>
<td>kg</td>
<td>232 18</td>
</tr>
<tr>
<td></td>
<td>4002.80</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>232 19</td>
</tr>
<tr>
<td></td>
<td>4002.91</td>
<td>00</td>
<td>- Reclaimed rubber in primary forms or in plates, sheets or strip.</td>
<td>5%</td>
<td>kg</td>
<td>232 21</td>
</tr>
<tr>
<td></td>
<td>4002.99</td>
<td>00</td>
<td>- Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</td>
<td>5%</td>
<td>kg</td>
<td>232 22</td>
</tr>
<tr>
<td>40.05</td>
<td>4005.10</td>
<td>00</td>
<td>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</td>
<td>5%</td>
<td>kg</td>
<td>621 11</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Value</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
<td>------</td>
<td>--------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4005.20</td>
<td>Solutions; dispersions other than those of subheading 4005.10</td>
<td>5%</td>
<td>kg</td>
<td>621.12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4005.91</td>
<td>Other:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4005.91</td>
<td>- Plates, sheets and strip:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4005.91</td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4005.99</td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4006.10</td>
<td>Other forms (for example, rods, tubes and profile shapes) and articles</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4006.90</td>
<td>of vulcanised rubber.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4007.00</td>
<td>&quot;Camel-back&quot; strips for retreading rubber tyres</td>
<td>15%</td>
<td>kg</td>
<td>621.21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4008.11</td>
<td>- Plates, sheets and strip:</td>
<td>15%</td>
<td>kg</td>
<td>621.32</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4008.19</td>
<td>- Other:</td>
<td>15%</td>
<td>kg</td>
<td>621.29</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4008.21</td>
<td>- Plates, sheets and strip:</td>
<td>15%</td>
<td>kg</td>
<td>621.33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4008.29</td>
<td>- Other:</td>
<td>15%</td>
<td>kg</td>
<td>621.33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4009.11</td>
<td>Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4009.12</td>
<td>or without their fittings (for example, joints, elbows, flanges)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4009.21</td>
<td>- Not reinforced or otherwise combined with other materials:</td>
<td>5%</td>
<td>kg</td>
<td>621.46</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4009.22</td>
<td>- Reinforced or otherwise combined only with metal:</td>
<td>5%</td>
<td>kg</td>
<td>621.45</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4009.31</td>
<td>- Reinforced or otherwise combined only with textile materials:</td>
<td>5%</td>
<td>kg</td>
<td>621.46</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4009.32</td>
<td>- Reinforced or otherwise combined with other materials:</td>
<td>5%</td>
<td>kg</td>
<td>621.47</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4010.11</td>
<td>Conveyor or transmission belts or belting of vulcanized rubber:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4010.12</td>
<td>- Conveyor belts or belting:</td>
<td>5%</td>
<td>kg</td>
<td>629.21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4010.19</td>
<td>- Transmission belts or belting:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4010.31</td>
<td>- Reinforced only with metal</td>
<td>5%</td>
<td>kg</td>
<td>629.22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4010.32</td>
<td>- Reinforced only with textile materials</td>
<td>5%</td>
<td>kg</td>
<td>629.24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4010.33</td>
<td>- Other:</td>
<td>5%</td>
<td>kg</td>
<td>629.25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td>Percentage</td>
<td>Unit</td>
<td>HSN Code</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------</td>
<td>------------</td>
<td>------</td>
<td>----------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>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</td>
<td>5%</td>
<td>kg</td>
<td>629.261</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm</td>
<td>5%</td>
<td>kg</td>
<td>629.271</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>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</td>
<td>5%</td>
<td>kg</td>
<td>629.281</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm</td>
<td>5%</td>
<td>kg</td>
<td>629.291</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm</td>
<td>5%</td>
<td>kg</td>
<td>629.31</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>629.38</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

40.11 New pneumatic tyres, of rubber.

<table>
<thead>
<tr>
<th>Description</th>
<th>Percentage</th>
<th>Unit</th>
<th>HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Of a kind used on motor cars (including station wagons and racing cars)</td>
<td>15%</td>
<td>kg/2u</td>
<td>625.1</td>
</tr>
<tr>
<td>Of a kind used on buses or lorries</td>
<td>15%</td>
<td>kg/2u</td>
<td>625.2</td>
</tr>
<tr>
<td>Of a kind used on aircraft</td>
<td>5%</td>
<td>kg/2u</td>
<td>625.3</td>
</tr>
<tr>
<td>Of a kind used on motorcycles</td>
<td>5%</td>
<td>kg/2u</td>
<td>625.41</td>
</tr>
<tr>
<td>Of as kind used on bicycles</td>
<td>5%</td>
<td>kg/2u</td>
<td>625.42</td>
</tr>
<tr>
<td>Of a kind used on agricultural or forestry vehicles and machines</td>
<td>Free</td>
<td>kg/u</td>
<td>625.591</td>
</tr>
<tr>
<td>Tractor</td>
<td>Free</td>
<td>kg/u</td>
<td>625.591</td>
</tr>
<tr>
<td>Other</td>
<td>Free</td>
<td>kg/u</td>
<td>625.591</td>
</tr>
<tr>
<td>Of a kind used on construction, mining or industrial handling vehicles and machines</td>
<td>5%</td>
<td>kg/u</td>
<td>625.592</td>
</tr>
<tr>
<td>Other</td>
<td>5%</td>
<td>kg/u</td>
<td>625.599</td>
</tr>
</tbody>
</table>

40.12 Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.

<table>
<thead>
<tr>
<th>Description</th>
<th>Percentage</th>
<th>Unit</th>
<th>HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Of a kind used on motor cars (including station wagons and racing cars)</td>
<td>5%</td>
<td>kg/u</td>
<td>625.923</td>
</tr>
<tr>
<td>Of a kind used on buses or lorries</td>
<td>5%</td>
<td>kg/u</td>
<td>625.926</td>
</tr>
<tr>
<td>Of a kind used on aircraft</td>
<td>5%</td>
<td>kg/u</td>
<td>625.923</td>
</tr>
<tr>
<td>Other</td>
<td>5%</td>
<td>kg/u</td>
<td>625.927</td>
</tr>
<tr>
<td>Used pneumatic tyres</td>
<td>5%</td>
<td>kg/u</td>
<td>625.931</td>
</tr>
<tr>
<td>For retreading and remoulding</td>
<td>5%</td>
<td>kg/u</td>
<td>625.939</td>
</tr>
<tr>
<td>Other</td>
<td>5%</td>
<td>kg/u</td>
<td>625.94</td>
</tr>
</tbody>
</table>

40.13 Inner tubes, of rubber.
### LAWS OF GUYANA

#### SECTION VIII

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>4013.10 00 00</td>
<td>Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:</td>
<td>10%</td>
<td>kg/u</td>
<td>625.911</td>
</tr>
<tr>
<td>4013.10 10 00</td>
<td>Of a kind used on motor cars (including station wagons and racing cars):</td>
<td>10%</td>
<td>kg/u</td>
<td>625.912</td>
</tr>
<tr>
<td>4013.10 90 00</td>
<td>Of a kind used on buses or lorries:</td>
<td>10%</td>
<td>kg/u</td>
<td>625.913</td>
</tr>
<tr>
<td>4013.20 00 00</td>
<td>Of a kind used on bicycles:</td>
<td>5%</td>
<td>kg/u</td>
<td>625.914</td>
</tr>
<tr>
<td>4013.90 00 00</td>
<td>Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4013.90 10 00</td>
<td>Of a kind used on motor cycles:</td>
<td>5%</td>
<td>kg/u</td>
<td>625.915</td>
</tr>
<tr>
<td>4013.90 90 00</td>
<td>Other:</td>
<td>5%</td>
<td>kg/u</td>
<td>625.916</td>
</tr>
</tbody>
</table>

#### 40.14
- **Hygienic or pharmaceutical articles (including tas) of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.**
- **Sheath contraceptives:** Free kg/u 629.11
- **Other:** Free kg/u 629.19

#### 40.15
- **Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.**
  - **Gloves, mittens and mitts:** Free kg 648.221
  - **Other:** Free kg 648.229

#### 40.16
- **Other articles of vulcanized rubber other than hard rubber.**
  - **Of cellular rubber:** 20% kg 629.92
  - **Other:**
    - **Floor coverings and mats:** 20% kg 629.991
    - **Erasers:** 10% kg 629.992
    - **Gaskets, washers and other seals:** 20% kg 629.993
    - **Boots or deck fenders, whether or not inflatable:** 20% kg 629.994
    - **Other inflatable articles:** 20% kg 629.995
    - **Other:**
      - **Rubber bands:** 20% kg 629.996
      - **Other:** 20% kg 629.999

#### 40.17
- **Hard rubber (for example, ebonite) in all forms, including waste and scrap: articles of hard rubber.**
  - **Hard rubber (for example, ebonite), in all forms, including waste and scrap:** 5% kg 629.911
  - **Articles of hard rubber:** 5% kg 629.912
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)
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 45); 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, Cascul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
   (B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.
### Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>41.01</td>
<td>4101.20</td>
<td>00 00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>211 21</td>
</tr>
<tr>
<td>41.02</td>
<td>4101.50</td>
<td>00 00</td>
<td>Whole hides and skins, 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</td>
<td>5%</td>
<td>kg</td>
<td>211 211</td>
</tr>
<tr>
<td>41.03</td>
<td>4101.90</td>
<td>00 00</td>
<td>Other, including butts, bends and bellies</td>
<td>5%</td>
<td>kg</td>
<td>211 212</td>
</tr>
<tr>
<td>41.04</td>
<td>4102.10</td>
<td>00 00</td>
<td>With wool on</td>
<td>5%</td>
<td>kg</td>
<td>211 211</td>
</tr>
<tr>
<td></td>
<td>4102.21</td>
<td>00 00</td>
<td>Without wool on</td>
<td>5%</td>
<td>kg</td>
<td>211 211</td>
</tr>
<tr>
<td></td>
<td>4102.22</td>
<td>00 00</td>
<td>Pickled</td>
<td>5%</td>
<td>kg</td>
<td>211 211</td>
</tr>
<tr>
<td></td>
<td>4102.23</td>
<td>00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>211 211</td>
</tr>
<tr>
<td>41.05</td>
<td>4103.20</td>
<td>00 00</td>
<td>Of reptiles</td>
<td>5%</td>
<td>kg</td>
<td>211 211</td>
</tr>
<tr>
<td>41.06</td>
<td>4103.30</td>
<td>00 00</td>
<td>Of swine</td>
<td>5%</td>
<td>kg</td>
<td>211 211</td>
</tr>
<tr>
<td>41.07</td>
<td>4103.90</td>
<td>00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>211 211</td>
</tr>
<tr>
<td>41.08</td>
<td>4104.11</td>
<td>00 00</td>
<td>Tanned or crust skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</td>
<td>5%</td>
<td>kg</td>
<td>611 418</td>
</tr>
<tr>
<td></td>
<td>4104.19</td>
<td>00 00</td>
<td>Full grains, unsplit, grain splits</td>
<td>5%</td>
<td>kg</td>
<td>611 417</td>
</tr>
<tr>
<td></td>
<td>4104.41</td>
<td>00 00</td>
<td>- In the dry state (crust):</td>
<td>5%</td>
<td>kg</td>
<td>611 422</td>
</tr>
<tr>
<td></td>
<td>4104.45</td>
<td>00 00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>611 445</td>
</tr>
<tr>
<td>41.09</td>
<td>4105.10</td>
<td>00 00</td>
<td>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</td>
<td>5%</td>
<td>kg</td>
<td>611 51</td>
</tr>
<tr>
<td></td>
<td>4105.30</td>
<td>00 00</td>
<td>- In the wet state (including wet-blue)</td>
<td>5%</td>
<td>kg</td>
<td>611 521</td>
</tr>
<tr>
<td>41.10</td>
<td>4105.90</td>
<td>00 00</td>
<td>Tanned or crust skins of other animals, without wool or hair on, whether or not split, but not further prepared.</td>
<td>5%</td>
<td>kg</td>
<td>611 521</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Of goats or kids</td>
<td>5%</td>
<td>kg</td>
<td>611 521</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STC REV.4</td>
</tr>
<tr>
<td>--------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>-----------</td>
</tr>
<tr>
<td>4106.21</td>
<td>00</td>
<td>00</td>
<td>- In the wet state (including wet-blue)</td>
<td>5%</td>
<td>kg</td>
<td>611.613</td>
</tr>
<tr>
<td>4106.22</td>
<td>00</td>
<td>00</td>
<td>- In the dry state (crust)</td>
<td>5%</td>
<td>kg</td>
<td>611.614</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Of swine.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4106.31</td>
<td>00</td>
<td>00</td>
<td>- In the wet state (including wet-blue)</td>
<td>5%</td>
<td>kg</td>
<td>611.615</td>
</tr>
<tr>
<td>4106.32</td>
<td>00</td>
<td>00</td>
<td>- In the dry state (crust)</td>
<td>5%</td>
<td>kg</td>
<td>611.63</td>
</tr>
<tr>
<td>4106.40</td>
<td>00</td>
<td>00</td>
<td>- Of reptiles</td>
<td>5%</td>
<td>kg</td>
<td>611.64</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4106.91</td>
<td>00</td>
<td>00</td>
<td>- In the wet state (including wet-blue)</td>
<td>5%</td>
<td>kg</td>
<td>611.65</td>
</tr>
<tr>
<td>4106.92</td>
<td>00</td>
<td>00</td>
<td>- In the dry state (crust)</td>
<td>5%</td>
<td>kg</td>
<td>611.66</td>
</tr>
</tbody>
</table>

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  | 00  | - Full grins, unsplit                                                                | 5%        | kg   | 611.711   |
| 4107.12| 00  | 00  | - Grain splits                                                                        | 5%        | kg   | 611.72    |
| 4107.19| 00  | 00  | - Other                                                                               | 5%        | kg   | 611.73    |

- Other, including sides:

| 4107.91| 00  | 00  | - Full grins, unsplit                                                                | 5%        | kg   | 611.74    |
| 4107.92| 00  | 00  | - Grain splits                                                                        | 5%        | kg   | 611.75    |
| 4107.99| 00  | 00  | - Other                                                                               | 5%        | kg   | 611.799   |

[41.08] Deleted
[41.09] Deleted
[41.10] Deleted
[41.11] Deleted

4112.00  00  00  Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14

5%  kg  611.31

41.13  Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.

| 4113.10| 00  | 00  | - Of goats or kids                                                                   | 5%        | kg   | 611.41    |
| 4113.20| 00  | 00  | - Of swine                                                                            | 5%        | kg   | 611.42    |
| 4113.30| 00  | 00  | - Of reptiles                                                                        | 5%        | kg   | 611.43    |
| 4113.90| 00  | 00  | - Other                                                                              | 5%        | kg   | 611.49    |

41.14  Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.

<p>| 4114.10| 00  | 00  | - Chamois (including combination chamois) leather                                     | 5%        | kg   | 611.51    |
| 4114.20| 00  | 00  | - Patent leather and patent laminated leather, metallised leather                    | 5%        | kg   | 611.52    |</p>
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>41.15</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4115.10</td>
<td>00</td>
<td>00</td>
<td>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls</td>
<td>5%</td>
<td>kg</td>
<td>611.53</td>
</tr>
<tr>
<td>4115.20</td>
<td>00</td>
<td>00</td>
<td>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour</td>
<td>5%</td>
<td>kg</td>
<td>611.54</td>
</tr>
</tbody>
</table>
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 fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
   (c) Made up articles of netting (heading 56.08);
   (d) Articles of Chapter 64;
   (e) Headgear or parts thereof of Chapter 65;
   (f) Whips, riding crops or other articles of heading 66.02;
   (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
   (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
   (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
   (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
   (k) Articles of Chapter 95 (for example, toys, games, sports requisites); or
   (l) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:
   (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
   (b) Articles of plaiting materials (heading 46.02).
(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4. For the purposes of heading 42.03, the expression “articles of apparel and clothing accessories” applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4201.00</td>
<td>00</td>
<td>00</td>
<td>Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.</td>
<td>20%</td>
<td>kg</td>
<td>612.2</td>
</tr>
<tr>
<td>42.02</td>
<td></td>
<td></td>
<td>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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.11</td>
<td>00</td>
<td>00</td>
<td>-- With outer surface of leather or of composition leather.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.11</td>
<td>10</td>
<td>00</td>
<td>-- - Suit-cases and brief-cases</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.11</td>
<td>90</td>
<td>00</td>
<td>-- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.12</td>
<td>00</td>
<td>00</td>
<td>-- With outer surface of plastics or of textile materials:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.12</td>
<td>10</td>
<td>00</td>
<td>-- - Suit-cases</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.12</td>
<td>20</td>
<td>00</td>
<td>-- - Brief-cases</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.12</td>
<td>90</td>
<td>00</td>
<td>-- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.19</td>
<td>00</td>
<td>00</td>
<td>-- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Handbags, whether or not with shoulder strap, including those without handle:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.21</td>
<td>00</td>
<td>00</td>
<td>-- With outer surface of leather or of composition leather.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.22</td>
<td>00</td>
<td>00</td>
<td>-- With outer surface of sheeting of plastics or of textile materials:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.29</td>
<td>00</td>
<td>00</td>
<td>-- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Articles of a kind normally carried in the pocket or in the handbag:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.31</td>
<td>00</td>
<td>00</td>
<td>-- With outer surface of leather or of composition leather:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.31</td>
<td>10</td>
<td>00</td>
<td>-- - Purses, spectacle cases and wallets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.31</td>
<td>90</td>
<td>00</td>
<td>-- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.32</td>
<td>00</td>
<td>00</td>
<td>-- With outer surface of sheeting of plastics or of textile materials:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.32</td>
<td>10</td>
<td>00</td>
<td>-- - Purses, spectacle cases and wallets</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4202.32</td>
<td>90</td>
<td>00</td>
<td>-- - Other</td>
<td></td>
<td></td>
<td></td>
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### Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>HS</th>
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<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STIC Rev</th>
</tr>
</thead>
<tbody>
<tr>
<td>4202.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg/a</td>
<td>831.919</td>
</tr>
<tr>
<td>4202.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg/a</td>
<td>831.9919</td>
</tr>
<tr>
<td>4202.91</td>
<td>00</td>
<td>00</td>
<td>- With outer surface of leather or of composition leather:</td>
<td>20%</td>
<td>kg/a</td>
<td>831.9919</td>
</tr>
<tr>
<td>4202.91</td>
<td>10</td>
<td>00</td>
<td>- - Travelling bags and tote bags</td>
<td>20%</td>
<td>kg/a</td>
<td>831.9911</td>
</tr>
<tr>
<td>4202.91</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg/a</td>
<td>831.9919</td>
</tr>
<tr>
<td>4202.92</td>
<td>00</td>
<td>00</td>
<td>- With outer surface of sheeting of plastics or of textile materials:</td>
<td>20%</td>
<td>kg/a</td>
<td>831.9921</td>
</tr>
<tr>
<td>4202.92</td>
<td>10</td>
<td>00</td>
<td>- - Travelling bags and tote bags</td>
<td>20%</td>
<td>kg/a</td>
<td>831.9929</td>
</tr>
<tr>
<td>4202.92</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg/a</td>
<td>831.9999</td>
</tr>
<tr>
<td>4202.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg/a</td>
<td>831.9999</td>
</tr>
</tbody>
</table>

42.03: Articles of apparel and clothing accessories, of leather or of composition leather.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STIC Rev</th>
</tr>
</thead>
<tbody>
<tr>
<td>4203.10</td>
<td>00</td>
<td>00</td>
<td>- Articles of apparel</td>
<td>20%</td>
<td>kg/a</td>
<td>848.11</td>
</tr>
<tr>
<td>4203.21</td>
<td>00</td>
<td>00</td>
<td>- Gloves, mittens and mitts:</td>
<td>20%</td>
<td>2 u</td>
<td>894.77</td>
</tr>
<tr>
<td>4203.29</td>
<td>00</td>
<td>00</td>
<td>- - Specially designed for use in sports</td>
<td>20%</td>
<td>2 u</td>
<td>894.121</td>
</tr>
<tr>
<td>4203.29</td>
<td>10</td>
<td>00</td>
<td>- - Industrial gloves</td>
<td>10%</td>
<td>2 u</td>
<td>848.129</td>
</tr>
<tr>
<td>4203.29</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>2 u</td>
<td>848.13</td>
</tr>
<tr>
<td>4203.30</td>
<td>00</td>
<td>00</td>
<td>- Belts and bandoliers</td>
<td>20%</td>
<td>kg/a</td>
<td>848.19</td>
</tr>
<tr>
<td>4203.40</td>
<td>00</td>
<td>00</td>
<td>- Other clothing accessories</td>
<td>20%</td>
<td>kg/a</td>
<td>848.19</td>
</tr>
</tbody>
</table>

[42.04] Deleted

42.05: Other articles of leather or of composition leather.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STIC Rev</th>
</tr>
</thead>
<tbody>
<tr>
<td>4205.00</td>
<td>10</td>
<td>00</td>
<td>- - Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses</td>
<td>5%</td>
<td>kg/a</td>
<td>612.1</td>
</tr>
<tr>
<td>4205.00</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg/a</td>
<td>612.9</td>
</tr>
<tr>
<td>4206.00</td>
<td>00</td>
<td>00</td>
<td>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</td>
<td>5%</td>
<td>kg/a</td>
<td>899.91</td>
</tr>
</tbody>
</table>
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 42.05);
   (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).
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>43.01</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Of mink, whole, with or without head, tail or paws</td>
<td>5%</td>
<td>kg</td>
<td>212.1</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- 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</td>
<td>5%</td>
<td>kg</td>
<td>212.22</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Of fox, whole, with or without head, tail or paws</td>
<td>5%</td>
<td>kg</td>
<td>212.25</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Other furskins, whole, with or without head, tail or paws</td>
<td>5%</td>
<td>kg</td>
<td>212.29</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use</td>
<td>5%</td>
<td>kg</td>
<td>212.3</td>
</tr>
<tr>
<td>43.02</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Whole skins, with or without head, tail or paws, not assembled</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- - Of mink</td>
<td>5%</td>
<td>kg</td>
<td>613.11</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>613.19</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Heads, tails, paws and other pieces or cuttings, not assembled</td>
<td>5%</td>
<td>kg</td>
<td>613.2</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Whole skins and pieces or cuttings thereof, assembled</td>
<td>5%</td>
<td>kg</td>
<td>613.3</td>
</tr>
<tr>
<td>43.03</td>
<td>00</td>
<td>00</td>
<td>Articles of apparel, clothing accessories and other articles of furskin.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Articles of apparel and clothing accessories</td>
<td>20%</td>
<td>kg</td>
<td>848.311</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - - Articles and accessories for use in machinery or mechanical appliances or for industrial purposes</td>
<td>5%</td>
<td>kg</td>
<td>848.312</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>848.319</td>
</tr>
<tr>
<td>43.04</td>
<td>10</td>
<td>00</td>
<td>Artificial fur and articles thereof.</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - - Artificial fur</td>
<td>5%</td>
<td>kg</td>
<td>848.321</td>
</tr>
<tr>
<td></td>
<td>20</td>
<td>00</td>
<td>- - - Articles</td>
<td>20%</td>
<td>kg</td>
<td>848.322</td>
</tr>
</tbody>
</table>
SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes.

1. This Chapter does not cover:

   (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
   (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
   (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
   (d) Activated charcoal (heading 38.02);
   (e) Articles of heading 42.02;
   (f) Goods of Chapter 46;
   (g) Footwear or parts thereof of Chapter 64;
   (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
   (i) 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, lamps and lighting fittings, prefabricated buildings);
   (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
   (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
   (r) Articles of Chapter 97 (for example, works of art).

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

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

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

5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

Additional CARICOM Note.

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

Additional Note.

1. The Council for Trade and Economic Development (COTED) at its Forty Fifth Meeting held in Georgetown, Guyana from 9-10 November 2017 in its deliberation, Approved the request for Suspension to increase the CET to 40% on the following Pine Wood and Pine Wood Products: - 4407.10.10.00 Pitch Pine; and 4409.10.10.00 Pitch Pine; for a period of two (2) years from 1 January 2018 to 31 December 2019.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>44.01</td>
<td>00 00</td>
<td>--Coniferous</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>245.01</td>
</tr>
<tr>
<td>4401.12</td>
<td>00 00</td>
<td>--Non-coniferous</td>
<td>- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:</td>
<td>5%</td>
<td>kg</td>
<td>245.11</td>
</tr>
<tr>
<td>4401.21</td>
<td>00 00</td>
<td>- - Coniferous</td>
<td>Wood in chips or particles:</td>
<td>5%</td>
<td>kg</td>
<td>246.11</td>
</tr>
<tr>
<td>4401.22</td>
<td>00 00</td>
<td>- - Non-coniferous</td>
<td>- - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:</td>
<td>5%</td>
<td>kg</td>
<td>248.15</td>
</tr>
<tr>
<td>4401.31</td>
<td>00 00</td>
<td>- - Wood pellets</td>
<td>- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:</td>
<td>15%</td>
<td>kg</td>
<td>246.21</td>
</tr>
<tr>
<td>4401.39</td>
<td>00 00</td>
<td>- - Other</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>246.29</td>
</tr>
<tr>
<td>4401.40</td>
<td>00 00</td>
<td>- - Sawdust and wood waste and scrap, not agglomerated</td>
<td>- Sawdust and wood waste and scrap, not agglomerated</td>
<td>15%</td>
<td>kg</td>
<td>248.22</td>
</tr>
<tr>
<td>44.02</td>
<td>00 00</td>
<td>- Of bamboo</td>
<td>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</td>
<td>15%</td>
<td>kg</td>
<td>245.021</td>
</tr>
<tr>
<td>4402.90</td>
<td>00 00</td>
<td>- Other</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>245.029</td>
</tr>
<tr>
<td>44.03</td>
<td>00 00</td>
<td>--Coniferous</td>
<td>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4403.11</td>
<td>00 00</td>
<td>- - Coniferous</td>
<td>- - Treated with paint, stains, creosote or other preservatives:</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.311</td>
</tr>
<tr>
<td>4403.12</td>
<td>00 00</td>
<td>--Non-coniferous</td>
<td>- - Coniferous:</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.312</td>
</tr>
<tr>
<td>4403.21</td>
<td>00 00</td>
<td>--Of pine (Pinus spp), of which any cross-sectional dimension is 15cm or more</td>
<td>--Of pine (Pinus spp), of which any cross-sectional dimension is 15cm or more</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.41</td>
</tr>
<tr>
<td>4403.22</td>
<td>00 00</td>
<td>--Of pine (PINUS SPP), other</td>
<td>--Of pine (PINUS SPP), other</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.42</td>
</tr>
<tr>
<td>4403.23</td>
<td>00 00</td>
<td>--Of fir (Abies spp) and spruce (Picea spp), of which any cross-sectional dimension is 15cm or more</td>
<td>--Of fir (Abies spp) and spruce (Picea spp), of which any cross-sectional dimension is 15cm or more</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.43</td>
</tr>
<tr>
<td>4403.24</td>
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<td>--Of fir (Abies spp) and spruce (Picea spp), other</td>
<td>--Of fir (Abies spp) and spruce (Picea spp), other</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.44</td>
</tr>
<tr>
<td>4403.25</td>
<td>00 00</td>
<td>--Other, of which any cross-sectional dimension is 15cm or more</td>
<td>--Other, of which any cross-sectional dimension is 15cm or more</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.45</td>
</tr>
<tr>
<td>4403.26</td>
<td>00 00</td>
<td>--Other</td>
<td>--Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.46</td>
</tr>
<tr>
<td>4403.41</td>
<td>00 00</td>
<td>- - Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
<td>- - Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
<td>10%</td>
<td>kg/m³</td>
<td>247.511</td>
</tr>
<tr>
<td>4403.49</td>
<td>00 00</td>
<td>- - Other</td>
<td>- - Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.512</td>
</tr>
<tr>
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<td>10 00</td>
<td>- - Mahogany</td>
<td>- - Mahogany</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.519</td>
</tr>
<tr>
<td>4403.49</td>
<td>90 00</td>
<td>- - Other</td>
<td>- Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.519</td>
</tr>
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<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITE REF.</td>
</tr>
<tr>
<td>------</td>
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<td>---------------------------------------------------------------------------</td>
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<td>------</td>
<td>-----------</td>
</tr>
<tr>
<td>4403.91</td>
<td>00</td>
<td>00</td>
<td>-- Of oak (Quercus spp.)</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.521</td>
</tr>
<tr>
<td>4403.93</td>
<td>00</td>
<td>00</td>
<td>-- Of beech (Fagus spp.), of which any cross-sectional dimension is 15cm or more</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.522</td>
</tr>
<tr>
<td>4403.94</td>
<td>00</td>
<td>00</td>
<td>-- Of beech (Fagus spp.), other</td>
<td>5%</td>
<td>kg/m³</td>
<td>247.94</td>
</tr>
<tr>
<td>4403.95</td>
<td>00</td>
<td>00</td>
<td>-- Of birch (Betula spp.), of which any cross-sectional dimension is 15cm or more</td>
<td>10%</td>
<td>kg/m³</td>
<td>247.523</td>
</tr>
<tr>
<td>4403.96</td>
<td>00</td>
<td>00</td>
<td>-- Of birch (Betula spp.), other</td>
<td>10%</td>
<td>kg/m³</td>
<td>247.96</td>
</tr>
<tr>
<td>4403.97</td>
<td>00</td>
<td>00</td>
<td>-- Of poplar and aspen (Populus spp)</td>
<td>10%</td>
<td>kg/m³</td>
<td>247.97</td>
</tr>
<tr>
<td>4403.98</td>
<td>00</td>
<td>00</td>
<td>-- Of eucalyptus (Eucalyptus spp)</td>
<td>10%</td>
<td>kg/m³</td>
<td>247.98</td>
</tr>
<tr>
<td>4403.99</td>
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<td>00</td>
<td>-- Other</td>
<td>10%</td>
<td>kg/m³</td>
<td>247.99</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITE REF.</th>
</tr>
</thead>
<tbody>
<tr>
<td>4404.10</td>
<td>10</td>
<td>00</td>
<td>-- Coniferous:</td>
<td>15%</td>
<td>kg</td>
<td>634.911</td>
</tr>
<tr>
<td>4404.10</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>5%</td>
<td>kg</td>
<td>634.912</td>
</tr>
<tr>
<td>4404.20</td>
<td>10</td>
<td>00</td>
<td>-- Non-coniferous:</td>
<td>15%</td>
<td>kg</td>
<td>634.913</td>
</tr>
<tr>
<td>4404.20</td>
<td>20</td>
<td>00</td>
<td>-- Split poles, piles, pickets, stakes and sticks, of greenheart</td>
<td>15%</td>
<td>kg</td>
<td>634.914</td>
</tr>
<tr>
<td>4405.00</td>
<td>00</td>
<td>00</td>
<td>Wood wool; wood flour.</td>
<td>5%</td>
<td>kg</td>
<td>634.93</td>
</tr>
</tbody>
</table>

44.06 **Railway or tramway sleepers (cross-ties) of wood.**
- Not impregnated

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITE REF.</th>
</tr>
</thead>
<tbody>
<tr>
<td>4406.11</td>
<td>00</td>
<td>00</td>
<td>-- Coniferous:</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.11</td>
</tr>
<tr>
<td>4406.12</td>
<td>00</td>
<td>00</td>
<td>-- Non-coniferous:</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.12</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITE REF.</th>
</tr>
</thead>
<tbody>
<tr>
<td>4407.11</td>
<td>00</td>
<td>00</td>
<td>-- Of pine (Pinus spp.):</td>
<td>5%</td>
<td>kg/m³</td>
<td>248.21</td>
</tr>
<tr>
<td>4407.11</td>
<td>10</td>
<td>00</td>
<td>-- Pitch-pine</td>
<td>5%</td>
<td>kg/m³</td>
<td>248.21</td>
</tr>
<tr>
<td>4407.11</td>
<td>20</td>
<td>00</td>
<td>-- Caribbean cedar (Cedrela odorata)</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.45</td>
</tr>
<tr>
<td>4407.11</td>
<td>90</td>
<td>00</td>
<td>-- Other, coniferous</td>
<td>5%</td>
<td>kg/m³</td>
<td>248.29</td>
</tr>
<tr>
<td>4407.12</td>
<td>00</td>
<td>00</td>
<td>-- Of fir (Abies spp.) and spruce (Picea spp.)</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.22</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>----------</td>
</tr>
<tr>
<td>4407.19</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>248.28</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Of tropical wood:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.21</td>
<td>00</td>
<td>00</td>
<td>-- Mahogany (Swietenia spp.)</td>
<td>5%</td>
<td>kg/m³</td>
<td>248.41</td>
</tr>
<tr>
<td>4407.22</td>
<td>00</td>
<td>00</td>
<td>-- Virolo, Imbuia and Balsa</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.42</td>
</tr>
<tr>
<td>4407.25</td>
<td>00</td>
<td>00</td>
<td>-- Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.43</td>
</tr>
<tr>
<td>4407.26</td>
<td>00</td>
<td>00</td>
<td>-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Allan</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.44</td>
</tr>
<tr>
<td>4407.27</td>
<td>00</td>
<td>00</td>
<td>-- Sapelli</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.48</td>
</tr>
<tr>
<td>4407.28</td>
<td>00</td>
<td>00</td>
<td>-- Ironko</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.482</td>
</tr>
<tr>
<td>4407.29</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.489</td>
</tr>
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<td></td>
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<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4407.91</td>
<td>00</td>
<td>00</td>
<td>-- Of oak (Quercus spp.)</td>
<td>5%</td>
<td>kg/m³</td>
<td>248.491</td>
</tr>
<tr>
<td>4407.92</td>
<td>00</td>
<td>00</td>
<td>-- Of beech (Fagus spp.)</td>
<td>5%</td>
<td>kg/m³</td>
<td>248.492</td>
</tr>
<tr>
<td>4407.93</td>
<td>00</td>
<td>00</td>
<td>-- Of maple (Acer spp.)</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.493</td>
</tr>
<tr>
<td>4407.94</td>
<td>00</td>
<td>00</td>
<td>-- Of cherry (Prunus spp.)</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.494</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>-- Of ash (Fraxinus spp.)</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.495</td>
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<tr>
<td>4407.96</td>
<td>00</td>
<td>00</td>
<td>-- Of birch (Betula spp)</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.496</td>
</tr>
<tr>
<td>4407.97</td>
<td>00</td>
<td>00</td>
<td>-- Of poplar and aspen (Populus spp)</td>
<td>15%</td>
<td>kg/m³</td>
<td>248.497</td>
</tr>
<tr>
<td>4407.99</td>
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<td>00</td>
<td>-- Other</td>
<td></td>
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<tr>
<td>4407.99</td>
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<td>00</td>
<td>-- Other</td>
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</tr>
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<td>-- Other</td>
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<td>248.47</td>
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<tr>
<td>4407.99</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4408.10</td>
<td>10</td>
<td>00</td>
<td>-- Veneer sheets and sheets for plywood</td>
<td>5%</td>
<td>kg/m³</td>
<td>634.111</td>
</tr>
<tr>
<td>4408.10</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>15%</td>
<td>kg/m³</td>
<td>634.119</td>
</tr>
<tr>
<td>4408.31</td>
<td>00</td>
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<td>Of tropical wood:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4408.31</td>
<td>00</td>
<td>00</td>
<td>-- Dark Red Meranti, Light Red Meranti and Meranti Bakau</td>
<td>15%</td>
<td>kg/m³</td>
<td>634.121</td>
</tr>
<tr>
<td>4408.39</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
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<td>4408.39</td>
<td>10</td>
<td>00</td>
<td>-- Veneer sheets and sheets for plywood</td>
<td>5%</td>
<td>kg/m³</td>
<td>634.122</td>
</tr>
<tr>
<td>4408.39</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>15%</td>
<td>kg/m³</td>
<td>634.123</td>
</tr>
<tr>
<td>4408.90</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>15%</td>
<td>kg/m³</td>
<td>634.129</td>
</tr>
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</table>

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.

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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>4409.10</td>
<td>10</td>
<td>00</td>
<td>Pitch-pine</td>
<td>5%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4409.10</td>
<td>20</td>
<td>00</td>
<td>Caribbean cedar (Cedrela odorata)</td>
<td>15%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4409.10</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg/m³</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Non-coniferous</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4409.21</td>
<td>00</td>
<td>00</td>
<td>Of bamboo</td>
<td>15%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4409.22</td>
<td>00</td>
<td>00</td>
<td>Of tropical wood</td>
<td>15%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4409.29</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4409.29</td>
<td>20</td>
<td>00</td>
<td>Greenheart</td>
<td>15%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4409.29</td>
<td>30</td>
<td>00</td>
<td>Mahogany</td>
<td>5%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4409.29</td>
<td>40</td>
<td>00</td>
<td>Mora</td>
<td>15%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4409.29</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>15%</td>
<td>kg/m³</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>4410.11</td>
<td>00</td>
<td>00</td>
<td>Particle board</td>
<td>5%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4410.12</td>
<td>00</td>
<td>00</td>
<td>Oriented strand board (OSB)</td>
<td>5%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4410.19</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4410.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg/m³</td>
</tr>
</tbody>
</table>

44.11  Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.

<table>
<thead>
<tr>
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<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>4411.12</td>
<td>00</td>
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<td>Medium density fibreboard (MDF):</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>4411.13</td>
<td>00</td>
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<td>Of a thickness not exceeding 5 mm</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>4411.14</td>
<td>00</td>
<td>00</td>
<td>Of a thickness exceeding 5 mm but not exceeding 9 mm</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>4411.92</td>
<td>00</td>
<td>00</td>
<td>Of a thickness exceeding 9 mm</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>4411.93</td>
<td>00</td>
<td>00</td>
<td>Of a density exceeding 0.8 g/cm²</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>4411.94</td>
<td>00</td>
<td>00</td>
<td>Of a density not exceeding 0.8 g/cm²</td>
<td>5%</td>
<td>kg</td>
</tr>
</tbody>
</table>

44.12  Plywood, veneered panels and similar laminated wood.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>4412.10</td>
<td>00</td>
<td>00</td>
<td>Bamboo</td>
<td>10%</td>
<td>kg/m³</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness.</td>
<td>10%</td>
<td>kg/m³</td>
</tr>
<tr>
<td>4412.31</td>
<td>00</td>
<td>00</td>
<td>With at least one outer ply of tropical wood</td>
<td>10%</td>
<td>kg/m³</td>
</tr>
</tbody>
</table>
## CUSTOMS (AMENDMENT OF SCHEDULES) ACT

### Description of Goods

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>SITC REF 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4412.33</td>
<td>00</td>
<td>00</td>
<td>- Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), pine tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood, Liriodendron spp. or walnut (Juglans spp)</td>
<td>10%</td>
<td>kg/m³</td>
<td>634.319</td>
</tr>
<tr>
<td>4412.39</td>
<td>00</td>
<td>00</td>
<td>- Other, with both outer plies of coniferous wood</td>
<td>10%</td>
<td>kg/m³</td>
<td>634.319</td>
</tr>
<tr>
<td>4412.94</td>
<td>00</td>
<td>00</td>
<td>- Blockboard, laminboard and battenboard</td>
<td>5%</td>
<td>kg/m³</td>
<td>634.33</td>
</tr>
<tr>
<td>4412.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/m³</td>
<td>634.39</td>
</tr>
<tr>
<td>4413.00</td>
<td>00</td>
<td>00</td>
<td>Densified wood, in blocks, plates, strips or profile shapes.</td>
<td>5%</td>
<td>kg</td>
<td>634.21</td>
</tr>
<tr>
<td>4414.00</td>
<td>00</td>
<td>00</td>
<td>Wooden frames for paintings, photographs, mirrors or similar objects.</td>
<td>15%</td>
<td>kg</td>
<td>635.41</td>
</tr>
<tr>
<td>44.15</td>
<td></td>
<td></td>
<td>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, pallet collars of wood.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4415.10</td>
<td>00</td>
<td>00</td>
<td>- Cases, boxes, crates, drums and similar packings; cable-drums</td>
<td>5%</td>
<td>kg/u</td>
<td>635.11</td>
</tr>
<tr>
<td>4415.20</td>
<td>00</td>
<td>00</td>
<td>- Pallets, box pallets and other load boards; pallet collars</td>
<td>20%</td>
<td>kg/u</td>
<td>635.12</td>
</tr>
<tr>
<td>44.16</td>
<td></td>
<td></td>
<td>Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood, including staves.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4416.00</td>
<td>10</td>
<td>00</td>
<td>- Casks, barrels and puncheons, of oak</td>
<td>5%</td>
<td>kg</td>
<td>635.21</td>
</tr>
<tr>
<td>4416.00</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>635.29</td>
</tr>
<tr>
<td>44.17</td>
<td></td>
<td></td>
<td>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4417.00</td>
<td>10</td>
<td>00</td>
<td>- Handles for axes, brooms, mops, files, hammers, shoes, picks, rakes and shovels</td>
<td>15%</td>
<td>kg/u</td>
<td>635.911</td>
</tr>
<tr>
<td>4417.00</td>
<td>00</td>
<td>00</td>
<td>- Tools, tool bodies and other tool handles</td>
<td>5%</td>
<td>kg/u</td>
<td>635.912</td>
</tr>
<tr>
<td>4417.00</td>
<td>00</td>
<td>00</td>
<td>- Broom or brush bodies</td>
<td>5%</td>
<td>kg/u</td>
<td>635.913</td>
</tr>
<tr>
<td>4417.00</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/u</td>
<td>635.919</td>
</tr>
<tr>
<td>44.18</td>
<td></td>
<td></td>
<td>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4418.10</td>
<td>00</td>
<td>00</td>
<td>- Windows, French-windows and their frames</td>
<td>10%</td>
<td>kg</td>
<td>635.31</td>
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</table>
### LAWS OF GUYANA

#### No. 16

<table>
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<th>HS</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY</th>
<th>UNIT</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>4418.20</td>
<td>00</td>
<td>00</td>
<td>- Doors and their frames and thresholds</td>
<td>10%</td>
<td>kg</td>
<td>635.32</td>
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<tr>
<td>4418.40</td>
<td>00</td>
<td>00</td>
<td>- Shuttering for concrete constructional work</td>
<td>15%</td>
<td>kg</td>
<td>635.392</td>
</tr>
<tr>
<td>4418.50</td>
<td>10</td>
<td>00</td>
<td>- Shingles</td>
<td>15%</td>
<td>lb</td>
<td>635.331</td>
</tr>
<tr>
<td>4418.50</td>
<td>20</td>
<td>00</td>
<td>- - - Shakes</td>
<td>15%</td>
<td>lb</td>
<td>635.332</td>
</tr>
<tr>
<td>4418.60</td>
<td>00</td>
<td>00</td>
<td>- Posts and beams</td>
<td>15%</td>
<td>kg</td>
<td>635.394</td>
</tr>
<tr>
<td>4418.73</td>
<td>00</td>
<td>00</td>
<td>- Assembled flooring panels</td>
<td>15%</td>
<td>lb</td>
<td>635.344</td>
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<tr>
<td>4419.11</td>
<td>00</td>
<td>00</td>
<td>- Of bamboo or with at least the top layer(wear layer)</td>
<td>15%</td>
<td>kg</td>
<td>635.345</td>
</tr>
<tr>
<td>4419.11</td>
<td>00</td>
<td>00</td>
<td>- Other for mosaic floors</td>
<td>15%</td>
<td>kg</td>
<td>635.346</td>
</tr>
<tr>
<td>4419.11</td>
<td>00</td>
<td>00</td>
<td>- - Other, multilayer</td>
<td>15%</td>
<td>kg</td>
<td>635.347</td>
</tr>
<tr>
<td>4419.11</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>15%</td>
<td>kg</td>
<td>635.348</td>
</tr>
<tr>
<td>4419.11</td>
<td>10</td>
<td>00</td>
<td>- - Other, Parquet panels</td>
<td>15%</td>
<td>kg</td>
<td>635.349</td>
</tr>
<tr>
<td>4419.11</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>15%</td>
<td>kg</td>
<td>635.350</td>
</tr>
<tr>
<td>4419.91</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>635.391</td>
</tr>
<tr>
<td>4419.99</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>15%</td>
<td>kg</td>
<td>635.399</td>
</tr>
</tbody>
</table>

#### 44.19

Tableware and kitchenware, of wood.
- Of bamboo:
  - 4419.11 00 00 - Bread board, chopping board and similar boards 20% kg 635.4211
  - 4419.12 00 00 - Chopsticks 20% kg 635.4212
  - 4419.19 00 00 - Other 20% kg 635.4219
  - 4419.90 00 00 - Other 20% kg 635.429

#### 44.20

Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.
- 4420.10 00 00 - Statuettes and other ornaments, of wood:
  - 4420.10 10 00 - - Wall plaques 20% kg 635.491
  - 4420.10 90 00 - - Other 20% kg 635.492
  - 4420.90 00 00 - - Other 20% kg 635.493

#### 44.21

Other articles of wood.
- 4421.10 00 00 - Clothes hangers 20% kg 635.591
- Other:
  - 4421.91 00 00 - - Of bamboo 20% kg 635.597
  - 4421.99 00 00 - - Other:
    - 4421.99 10 00 - - - Spools, cops, bobbins, sewing thread reels and the like, of turned wood 5% kg 635.592
    - 4421.99 20 00 - - - Roller blinds, roller for spring blinds, spigots, wooden pegs and pins for footwear 5% kg 635.593
A.D. 2019]  

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**  

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>4421.99</td>
<td>30</td>
<td>00</td>
<td>- - - Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; venetian and other blinds; labels for horticulture; dowel pins</td>
<td>15%</td>
<td>kg</td>
<td>635.994</td>
</tr>
<tr>
<td>4421.99</td>
<td>40</td>
<td>00</td>
<td>- - - Capacity measures; ladders and steps</td>
<td>15%</td>
<td>kg</td>
<td>635.995</td>
</tr>
<tr>
<td>4421.99</td>
<td>50</td>
<td>00</td>
<td>- - - Match splints</td>
<td>15%</td>
<td>kg</td>
<td>635.996</td>
</tr>
<tr>
<td>4421.99</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>635.999</td>
</tr>
</tbody>
</table>
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).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>45.01</td>
<td>00</td>
<td>00</td>
<td>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork</td>
<td>5%</td>
<td>kg</td>
<td>244.03</td>
</tr>
<tr>
<td>4501.10</td>
<td>00</td>
<td>00</td>
<td>- Natural cork, raw or simply prepared</td>
<td>5%</td>
<td>kg</td>
<td>224.04</td>
</tr>
<tr>
<td>4501.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>244.02</td>
</tr>
<tr>
<td>4502.00</td>
<td>00</td>
<td>00</td>
<td>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)</td>
<td>5%</td>
<td>kg</td>
<td>244.02</td>
</tr>
<tr>
<td>45.03</td>
<td></td>
<td></td>
<td>Articles of natural cork.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4503.10</td>
<td>00</td>
<td>00</td>
<td>- Corks and stoppers:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4503.10</td>
<td>10</td>
<td>00</td>
<td>- - - Corks</td>
<td>5%</td>
<td>kg</td>
<td>633.111</td>
</tr>
<tr>
<td>4503.10</td>
<td>20</td>
<td>00</td>
<td>- - - Stoppers including blanks with rounded edges</td>
<td>15%</td>
<td>kg</td>
<td>633.112</td>
</tr>
<tr>
<td>4503.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4503.90</td>
<td>10</td>
<td>00</td>
<td>- - - Discs, washers and washers for lining crown corks and other closures for bottles, jars and the like</td>
<td>15%</td>
<td>kg</td>
<td>633.191</td>
</tr>
<tr>
<td>4503.90</td>
<td>20</td>
<td>00</td>
<td>- - - Bath, table, typewriter and other mats</td>
<td>20%</td>
<td>kg</td>
<td>633.192</td>
</tr>
<tr>
<td>4503.90</td>
<td>30</td>
<td>00</td>
<td>- - - Lifebuoys</td>
<td>Free</td>
<td></td>
<td>633.193</td>
</tr>
<tr>
<td>4503.90</td>
<td>50</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>633.199</td>
</tr>
<tr>
<td>45.04</td>
<td></td>
<td></td>
<td>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4504.10</td>
<td>00</td>
<td>00</td>
<td>- Blocks, plates, sheets and strip, tiles of any shape, solid cylinders, including discs</td>
<td>5%</td>
<td>kg</td>
<td>633.21</td>
</tr>
<tr>
<td>4504.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
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<td></td>
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</tr>
<tr>
<td>4504.90</td>
<td>20</td>
<td>00</td>
<td>- - - Bottle corks and stoppers</td>
<td>5%</td>
<td>kg</td>
<td>633.292</td>
</tr>
<tr>
<td>4504.90</td>
<td>30</td>
<td>00</td>
<td>- - - Other articles of agglomerated cork</td>
<td>5%</td>
<td>kg</td>
<td>633.299</td>
</tr>
</tbody>
</table>
CHAPTER 46
MANUFACTURES OF STRAW, OF ESPARTO
OR OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK

Notes.

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

2. This Chapter does not cover:
   (a) Wall coverings of heading 48.14;
   (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
   (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
   (d) Vehicles or bodies for vehicles of basketware (Chapter 97); or
   (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.
### A.D. 2019]  

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**  
**[No. 16]  

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>46.01</td>
<td></td>
<td></td>
<td>Plait and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plait 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).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Mats, matting and screens of vegetable materials:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4601.21</td>
<td>00</td>
<td>00</td>
<td>Of bamboo</td>
<td>20%</td>
<td>kg</td>
<td>859.741</td>
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<tr>
<td>4601.22</td>
<td>00</td>
<td>00</td>
<td>Of rattan</td>
<td>20%</td>
<td>kg</td>
<td>859.742</td>
</tr>
<tr>
<td>4601.29</td>
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<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>859.749</td>
</tr>
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<td></td>
<td></td>
<td>Other</td>
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<td></td>
<td></td>
</tr>
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<td>4601.92</td>
<td>00</td>
<td>00</td>
<td>Of bamboo</td>
<td>5%</td>
<td>kg</td>
<td>859.793</td>
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<tr>
<td>4601.93</td>
<td>00</td>
<td>00</td>
<td>Of rattan</td>
<td>5%</td>
<td>kg</td>
<td>859.794</td>
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<tr>
<td>4601.94</td>
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<td>Of other vegetable materials:</td>
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<tr>
<td>4601.94</td>
<td>10</td>
<td>00</td>
<td>Straw envelopes for bottles</td>
<td>20%</td>
<td>kg</td>
<td>859.791</td>
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<tr>
<td>4601.94</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
<td>4601.99</td>
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<td>00</td>
<td>Other</td>
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<td>kg</td>
<td>859.799</td>
</tr>
<tr>
<td>46.02</td>
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<td></td>
<td>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Of vegetable materials:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4602.11</td>
<td>00</td>
<td>00</td>
<td>Of bamboo</td>
<td>20%</td>
<td>kg</td>
<td>859.713</td>
</tr>
<tr>
<td>4602.12</td>
<td>00</td>
<td>00</td>
<td>Of rattan</td>
<td>20%</td>
<td>kg</td>
<td>859.714</td>
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<tr>
<td>4602.19</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4602.19</td>
<td>10</td>
<td>00</td>
<td>Handbags</td>
<td>20%</td>
<td>kg/u</td>
<td>859.711</td>
</tr>
<tr>
<td>4602.19</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>859.712</td>
</tr>
<tr>
<td>4602.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>859.719</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>4701.00</td>
<td>00</td>
<td>00</td>
<td>Mechanical wood pulp.</td>
<td>5%</td>
<td>kg</td>
<td>251.2</td>
</tr>
<tr>
<td>4702.00</td>
<td>00</td>
<td>00</td>
<td>Chemical wood pulp, dissolving grades.</td>
<td>5%</td>
<td>kg</td>
<td>251.3</td>
</tr>
<tr>
<td>47.03</td>
<td></td>
<td></td>
<td>Chemical wood pulp, soda or sulphate, other than dissolving grades.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4703.11</td>
<td>00</td>
<td>- Coniferous</td>
<td>5%</td>
<td>kg</td>
<td>251.41</td>
</tr>
<tr>
<td></td>
<td>4703.19</td>
<td>00</td>
<td>- Non-coniferous</td>
<td>5%</td>
<td>kg</td>
<td>251.42</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Semi-bleached or bleached.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4703.21</td>
<td>00</td>
<td>- Coniferous</td>
<td>5%</td>
<td>kg</td>
<td>251.51</td>
</tr>
<tr>
<td></td>
<td>4703.29</td>
<td>00</td>
<td>- Non-coniferous</td>
<td>5%</td>
<td>kg</td>
<td>251.52</td>
</tr>
<tr>
<td>47.04</td>
<td></td>
<td></td>
<td>Chemical wood pulp, sulphite, other than dissolving grades.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4704.11</td>
<td>00</td>
<td>- Coniferous</td>
<td>5%</td>
<td>kg</td>
<td>251.611</td>
</tr>
<tr>
<td></td>
<td>4704.19</td>
<td>00</td>
<td>- Non-coniferous</td>
<td>5%</td>
<td>kg</td>
<td>251.619</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Semi-bleached or bleached.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4704.21</td>
<td>00</td>
<td>- Coniferous</td>
<td>5%</td>
<td>kg</td>
<td>251.621</td>
</tr>
<tr>
<td></td>
<td>4704.29</td>
<td>00</td>
<td>- Non-coniferous</td>
<td>5%</td>
<td>kg</td>
<td>251.629</td>
</tr>
<tr>
<td>4705.00</td>
<td>00</td>
<td>00</td>
<td>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</td>
<td>5%</td>
<td>kg</td>
<td>251.91</td>
</tr>
<tr>
<td>47.06</td>
<td></td>
<td></td>
<td>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4706.10</td>
<td>00</td>
<td>- Cotton linters pulp</td>
<td>5%</td>
<td>kg</td>
<td>251.921</td>
</tr>
<tr>
<td></td>
<td>4706.20</td>
<td>00</td>
<td>- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard</td>
<td>5%</td>
<td>kg</td>
<td>251.922</td>
</tr>
<tr>
<td></td>
<td>4706.30</td>
<td>00</td>
<td>- Other, of bamboo</td>
<td>5%</td>
<td>kg</td>
<td>251.927</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4706.91</td>
<td>00</td>
<td>- Mechanical:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4706.91</td>
<td>10</td>
<td>- Pulp of bagasse</td>
<td>5%</td>
<td>kg</td>
<td>251.923</td>
</tr>
<tr>
<td></td>
<td>4706.91</td>
<td>90</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>251.924</td>
</tr>
<tr>
<td></td>
<td>4706.92</td>
<td>00</td>
<td>- Chemical</td>
<td>5%</td>
<td>kg</td>
<td>251.925</td>
</tr>
<tr>
<td></td>
<td>4706.93</td>
<td>00</td>
<td>- Obtained by a combination of mechanical and chemical processes</td>
<td>5%</td>
<td>kg</td>
<td>251.926</td>
</tr>
<tr>
<td>47.07</td>
<td></td>
<td></td>
<td>Recovered (waste and scrap) paper or paperboard.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4707.10</td>
<td>00</td>
<td>- Unbleached kraft paper or paperboard or corrugated paper or paperboard</td>
<td>5%</td>
<td>kg</td>
<td>251.11</td>
</tr>
<tr>
<td></td>
<td>4707.20</td>
<td>00</td>
<td>- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass</td>
<td>5%</td>
<td>kg</td>
<td>251.12</td>
</tr>
<tr>
<td></td>
<td>4707.30</td>
<td>00</td>
<td>- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)</td>
<td>5%</td>
<td>kg</td>
<td>251.13</td>
</tr>
<tr>
<td></td>
<td>4707.90</td>
<td>00</td>
<td>- Other, including unsorted waste and scrap</td>
<td>5%</td>
<td>kg</td>
<td>251.19</td>
</tr>
</tbody>
</table>
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);
(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);
(i) Articles of Chapter 46 (manufactures of plaiting material);
(k) Paper yarn or textile articles of paper yarn (Section XI);
(l) Articles of Chapter 64 or Chapter 65;
(m) Abrasive paper or paperboard (heading 68.05) or paper-or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
(o) Articles of heading 92.09;
(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 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/m² and not more than 65 g/m², and apply only to paper: (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

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

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(b) Containing more than 3% ash, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

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

(d) Containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa·m²/g; or

(e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa·m²/g.

For paper or paperboard weighing more than 150 g/m²:

(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.

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

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

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

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

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

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

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

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

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

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

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

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

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

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

Subheading Notes.

1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/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.

<table>
<thead>
<tr>
<th>Weight g/m²</th>
<th>Minimum Mullen bursting strength kPa</th>
</tr>
</thead>
<tbody>
<tr>
<td>115</td>
<td>393</td>
</tr>
<tr>
<td>125</td>
<td>417</td>
</tr>
<tr>
<td>200</td>
<td>637</td>
</tr>
<tr>
<td>300</td>
<td>824</td>
</tr>
<tr>
<td>400</td>
<td>961</td>
</tr>
</tbody>
</table>

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:

(a) Having a Mullen burst index of not less than 3.7 kPa ·m²·g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

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

<table>
<thead>
<tr>
<th>Minimum tear</th>
<th>Minimum tensile</th>
</tr>
</thead>
</table>

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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/m² 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 135 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity 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-m²/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 m²/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/m², with a coating weight not exceeding 15 g/m² 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4801.00</td>
<td>00</td>
<td>00</td>
<td>Newsprint, in rolls or sheets.</td>
<td>Free</td>
<td>kg</td>
<td>641.1</td>
</tr>
<tr>
<td>4802.00</td>
<td>00</td>
<td>00</td>
<td>Uncolored 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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4802.10</td>
<td>00</td>
<td>00</td>
<td>- Hand-made paper and paperboard</td>
<td>5%</td>
<td>kg</td>
<td>641.21</td>
</tr>
<tr>
<td>4802.20</td>
<td>00</td>
<td>00</td>
<td>- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard</td>
<td>5%</td>
<td>kg</td>
<td>641.22</td>
</tr>
<tr>
<td>4802.40</td>
<td>00</td>
<td>00</td>
<td>- Wallpaper base</td>
<td>5%</td>
<td>kg</td>
<td>641.24</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- 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;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4802.54</td>
<td>00</td>
<td>00</td>
<td>- - Weighing less than 40 g/m²</td>
<td>5%</td>
<td>kg</td>
<td>641.263</td>
</tr>
<tr>
<td>4802.55</td>
<td>00</td>
<td>00</td>
<td>- - Weighing 40 g/m² or more but not more than 150 g/m², in rolls</td>
<td>5%</td>
<td>kg</td>
<td>641.265</td>
</tr>
<tr>
<td>4802.56</td>
<td>00</td>
<td>00</td>
<td>- - Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 207 mm in the unfolded state</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>00</td>
<td>- - - Paper and paperboard of a kind used for writing, printing or other graphic purposes</td>
<td>20%</td>
<td>kg</td>
<td>641.265</td>
</tr>
<tr>
<td>4802.56</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>641.267</td>
</tr>
<tr>
<td>4802.57</td>
<td>00</td>
<td>00</td>
<td>- - Other, weighing 40 g/m² or more but not more than 150 g/m²</td>
<td>5%</td>
<td>kg</td>
<td>641.266</td>
</tr>
<tr>
<td>4802.58</td>
<td>00</td>
<td>00</td>
<td>- - Weighing more than 150 g/m²</td>
<td>5%</td>
<td>kg</td>
<td>641.269</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- 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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4802.61</td>
<td>00</td>
<td>00</td>
<td>- - In rolls</td>
<td>5%</td>
<td>kg</td>
<td>641.291</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>4802.02</td>
<td>00</td>
<td>00</td>
<td>- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state.</td>
<td>20%</td>
<td>kg</td>
<td>641.294</td>
</tr>
<tr>
<td>4802.02</td>
<td>10</td>
<td>00</td>
<td>- - Paper and paperboard of a kind used for writing, printing or other graphic purposes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4802.02</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>641.295</td>
</tr>
<tr>
<td>4802.09</td>
<td>10</td>
<td>00</td>
<td>- - Cards, not punched, for punch card machines, whether or not in strips</td>
<td>5%</td>
<td>kg</td>
<td>641.2991</td>
</tr>
<tr>
<td>4802.09</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>641.2999</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4803.00</td>
<td>10</td>
<td>00</td>
<td>- - Wadding</td>
<td>5%</td>
<td>kg</td>
<td>641.631</td>
</tr>
<tr>
<td>4803.00</td>
<td>20</td>
<td>00</td>
<td>- - Toilet or facial tissue stock</td>
<td>5%</td>
<td>kg</td>
<td>641.632</td>
</tr>
<tr>
<td>4803.00</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>641.639</td>
</tr>
</tbody>
</table>

48.04
Uncased kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.

- Kraftliner:

<table>
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<tr>
<th>HS</th>
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4804.11</td>
<td>00</td>
<td>00</td>
<td>- - Unbleached</td>
<td>5%</td>
<td>kg</td>
<td>641.411</td>
</tr>
<tr>
<td>4804.19</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>641.419</td>
</tr>
</tbody>
</table>

- Sack kraft paper:

<table>
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<tr>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4804.21</td>
<td>00</td>
<td>00</td>
<td>- - Unbleached</td>
<td>5%</td>
<td>kg</td>
<td>641.421</td>
</tr>
<tr>
<td>4804.29</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>641.429</td>
</tr>
</tbody>
</table>

- Other kraft paper and paperboard weighing 150 g/m² or less:

<table>
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<tr>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4804.31</td>
<td>00</td>
<td>00</td>
<td>- - Unbleached</td>
<td>5%</td>
<td>kg</td>
<td>641.461</td>
</tr>
<tr>
<td>4804.39</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>641.489</td>
</tr>
</tbody>
</table>

- Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m²:

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4804.41</td>
<td>00</td>
<td>00</td>
<td>- - Unbleached</td>
<td>5%</td>
<td>kg</td>
<td>641.471</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>--------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>4804.42</td>
<td>00</td>
<td>00</td>
<td>Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process</td>
<td>5%</td>
<td>kg</td>
<td>641.472</td>
</tr>
<tr>
<td>4804.49</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>641.479</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other kraft paper and paperboard weighing 225 g/m² or more:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4804.51</td>
<td>00</td>
<td>00</td>
<td>Unbleached</td>
<td>5%</td>
<td>kg</td>
<td>641.481</td>
</tr>
<tr>
<td>4804.52</td>
<td>00</td>
<td>00</td>
<td>Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process</td>
<td>5%</td>
<td>kg</td>
<td>641.482</td>
</tr>
<tr>
<td>4804.59</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>641.489</td>
</tr>
</tbody>
</table>

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:
  - Semi-chemical fluting paper
    - Weighting 150 g/m² or less
      - 5%        | kg   | 641.511
    - Weighting more than 150 g/m²
      - 5%        | kg   | 641.545
  - Straw fluting paper
    - 5%        | kg   | 641.512
  - Other
    - 5%        | kg   | 641.519
- Textliner (recycled liner board):
  - Weighing 150 g/m² or less
    - 5%        | kg   | 641.544
  - Weighting more than 150 g/m²
    - 5%        | kg   | 641.545
  - Sulphate wrapping paper
    - 5%        | kg   | 641.52
  - Filter paper and paperboard
    - 5%        | kg   | 641.561
  - Felt paper and paperboard
    - 5%        | kg   | 641.562
- Other
  - Weighing 150 g/m² or less
    - 5%        | kg   | 641.591
  - Weighting more than 150 g/m² but less than 225 g/m²
    - 5%        | kg   | 641.592
  - Weighting 225 g/m² or more
    - 5%        | kg   | 641.593

48.06
Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.

- Vegetable parchment
  - 5%        | kg   | 641.531
- Greaseproof papers
  - 5%        | kg   | 641.532
- Tracing papers
  - 5%        | kg   | 641.533
- Glassine and other glazed transparent or translucent paper
  - 5%        | kg   | 641.534
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4807.00</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>641.92</td>
</tr>
<tr>
<td>48.08</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4808.10</td>
<td>00</td>
<td>00</td>
<td>- Corrugated paper and paperboard, whether or not perforated.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4808.10</td>
<td>10</td>
<td>00</td>
<td>- - - With glued flat surface sheets</td>
<td>5%</td>
<td>kg</td>
<td>641.641</td>
</tr>
<tr>
<td>4808.10</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>641.649</td>
</tr>
<tr>
<td>4808.40</td>
<td>00</td>
<td>00</td>
<td>- Kraft paper, creped or crinkled, whether or not embossed or perforated</td>
<td>5%</td>
<td>kg</td>
<td>641.62</td>
</tr>
<tr>
<td>4808.50</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>641.60</td>
</tr>
<tr>
<td>48.09</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4809.20</td>
<td>00</td>
<td>00</td>
<td>- Self-copy paper</td>
<td>5%</td>
<td>kg</td>
<td>641.312</td>
</tr>
<tr>
<td>4809.30</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4809.50</td>
<td>10</td>
<td>00</td>
<td>- - - Carbon or similar copying paper</td>
<td>5%</td>
<td>kg</td>
<td>641.311</td>
</tr>
<tr>
<td>4809.50</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>48.10</td>
<td></td>
<td></td>
<td>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with or without other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4810.90</td>
<td>00</td>
<td>00</td>
<td>- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemomechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV 4</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>4810.13</td>
<td>00</td>
<td>00</td>
<td>- In rolls</td>
<td>5%</td>
<td>kg</td>
<td>641.321</td>
</tr>
<tr>
<td>4810.14</td>
<td>00</td>
<td>00</td>
<td>- In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state</td>
<td>5%</td>
<td>kg</td>
<td>641.322</td>
</tr>
<tr>
<td>4810.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>641.329</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- 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</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4810.22</td>
<td>00</td>
<td>00</td>
<td>- Light-weight coated paper</td>
<td>5%</td>
<td>kg</td>
<td>641.342</td>
</tr>
<tr>
<td>4810.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>641.349</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4810.31</td>
<td>00</td>
<td>00</td>
<td>- 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/m² or less</td>
<td>5%</td>
<td>kg</td>
<td>641.74</td>
</tr>
<tr>
<td>4810.32</td>
<td>00</td>
<td>00</td>
<td>- 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/m²</td>
<td>5%</td>
<td>kg</td>
<td>641.75</td>
</tr>
<tr>
<td>4810.39</td>
<td>00</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>641.76</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other paper and paperboard</td>
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<tr>
<td>4810.92</td>
<td>00</td>
<td>00</td>
<td>- Multi-ply</td>
<td>5%</td>
<td>kg</td>
<td>641.772</td>
</tr>
<tr>
<td>4810.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>641.779</td>
</tr>
</tbody>
</table>

48.11

Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.

4811.10 | 00  | 00  | - Tarred, bituminised or asphalted paper and paperboard                               | 5%        | kg   | 641.73     |
|        |     |     | - Gummed or adhesive paper and paperboard                                            |           |      |            |
A.D. 2019]  

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**  

<table>
<thead>
<tr>
<th>HS</th>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4811.41</td>
<td>00</td>
<td>00</td>
<td>- Self-adhesive</td>
<td>5%</td>
<td>kg</td>
<td>641.781</td>
</tr>
<tr>
<td>4811.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>641.789</td>
</tr>
<tr>
<td>4811.51</td>
<td>00</td>
<td>00</td>
<td>- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>4811.59</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>641.72</td>
</tr>
<tr>
<td>4811.60</td>
<td>00</td>
<td>00</td>
<td>- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol</td>
<td>5%</td>
<td>kg</td>
<td>641.791</td>
</tr>
<tr>
<td>4811.90</td>
<td>00</td>
<td>00</td>
<td>- Other paper, paperboard, cellulose wadding and webs or cellulose fibres</td>
<td>5%</td>
<td>kg</td>
<td>641.799</td>
</tr>
<tr>
<td>4812.00</td>
<td>00</td>
<td>00</td>
<td>Filter blocks, slabs and plates, of paper pulp</td>
<td>5%</td>
<td>kg</td>
<td>641.93</td>
</tr>
<tr>
<td>4813.10</td>
<td>00</td>
<td>00</td>
<td>Cigarette paper, whether or not cut to size or in the form of booklets or tubes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4813.20</td>
<td>00</td>
<td>00</td>
<td>- In the form of booklets or tubes</td>
<td>5%</td>
<td>kg</td>
<td>642.411</td>
</tr>
<tr>
<td>4813.30</td>
<td>00</td>
<td>00</td>
<td>- In rolls of a width not exceeding 5 cm</td>
<td>5%</td>
<td>kg</td>
<td>642.412</td>
</tr>
<tr>
<td>4814.20</td>
<td>00</td>
<td>00</td>
<td>Wallpaper and similar wall coverings, window transparencies of paper</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4814.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>641.942</td>
</tr>
<tr>
<td>[48.15]</td>
<td></td>
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48.16  

<table>
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<tr>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>4816.20</td>
<td>00</td>
<td>00</td>
<td>Self-copy paper</td>
<td>5%</td>
<td>kg</td>
<td>642.422</td>
</tr>
<tr>
<td>4816.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4816.90</td>
<td>10</td>
<td>00</td>
<td>- - Carbon or similar copying papers</td>
<td>15%</td>
<td>kg</td>
<td>642.421</td>
</tr>
<tr>
<td>4816.90</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>642.429</td>
</tr>
</tbody>
</table>

291
<table>
<thead>
<tr>
<th>HS</th>
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<th>NAT</th>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>48.17</td>
<td></td>
<td></td>
<td>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.</td>
<td>20%</td>
<td>kg</td>
<td>642.21</td>
</tr>
<tr>
<td>4817.10</td>
<td>00</td>
<td>00</td>
<td>- Envelopes</td>
<td>20%</td>
<td>kg</td>
<td>642.22</td>
</tr>
<tr>
<td>4817.20</td>
<td>00</td>
<td>00</td>
<td>- Letter cards, plain postcards and correspondence cards</td>
<td>20%</td>
<td>kg</td>
<td>642.23</td>
</tr>
<tr>
<td>4817.30</td>
<td>00</td>
<td>00</td>
<td>- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery</td>
<td>20%</td>
<td>kg</td>
<td>642.23</td>
</tr>
<tr>
<td>48.18</td>
<td></td>
<td></td>
<td>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.</td>
<td>20%</td>
<td>kg</td>
<td>642.43</td>
</tr>
<tr>
<td>4818.10</td>
<td>00</td>
<td>00</td>
<td>- Toilet paper</td>
<td>20%</td>
<td>kg</td>
<td>642.43</td>
</tr>
<tr>
<td>4818.20</td>
<td>00</td>
<td>00</td>
<td>- Handkerchiefs, cleansing or facial tissues and towels</td>
<td>20%</td>
<td>kg</td>
<td>642.941</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Tablecloth and serviettes</td>
<td></td>
<td></td>
<td>642.941</td>
</tr>
<tr>
<td>4818.30</td>
<td>10</td>
<td>00</td>
<td>- Tablecloths</td>
<td>20%</td>
<td>kg</td>
<td>642.942</td>
</tr>
<tr>
<td>4818.30</td>
<td>20</td>
<td>00</td>
<td>- Serviettes</td>
<td>20%</td>
<td>kg</td>
<td>642.943</td>
</tr>
<tr>
<td>4818.50</td>
<td>00</td>
<td>00</td>
<td>- Articles of apparel and clothing accessories</td>
<td>20%</td>
<td>kg</td>
<td>642.944</td>
</tr>
<tr>
<td>4818.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>642.949</td>
</tr>
<tr>
<td>48.19</td>
<td></td>
<td></td>
<td>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.</td>
<td>15%</td>
<td>kg</td>
<td>642.11</td>
</tr>
<tr>
<td>4819.10</td>
<td>00</td>
<td>00</td>
<td>- Cartons, boxes and cases, of corrugated paper or paperboard</td>
<td>15%</td>
<td>kg</td>
<td>642.11</td>
</tr>
</tbody>
</table>
### Customs (Amendment of Schedules) Act

**HS** | **CET** | **NAT** | **Description of Goods** | **Duty Rate** | **Unit** | **SITC Rev. 4**
--- | --- | --- | --- | --- | --- | ---
4819.20 | 00 | 00 | - Folding cartons, boxes and cases, of non-corrugated paper or paperboard | 5% | kg | 642.12
4819.30 | 00 | 00 | - Sacks and bags, having a base of a width of 40 cm or more: | 5% | kg | 642.139
4819.30 | 10 | 00 | - - Unprinted | 5% | kg | 642.131
4819.30 | 90 | 00 | - - Other | 5% | kg | 642.139
4819.40 | 00 | 00 | - Other sacks and bags, including cones: | 5% | kg | 642.139
4819.40 | 10 | 00 | - - Unprinted | 15% | kg | 642.141
4819.40 | 90 | 00 | - - Other | 10% | kg | 642.149
4819.50 | 00 | 00 | - Other packing containers, including record sleeves: | 5% | kg | 642.139
4819.50 | 10 | 00 | - - Egg boxes and trays | 15% | kg | 642.151
4819.50 | 90 | 00 | - - Other | 15% | kg | 642.159
4819.60 | 00 | 00 | - Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like | 20% | kg | 642.16

#### 48.20
Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.

4820.10 | 00 | 00 | - Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles | 20% | kg | 642.31
4820.20 | 00 | 00 | - Exercise books | 20% | kg | 642.31
4820.30 | 00 | 00 | - Binders (other than book covers), folders and file covers | 20% | kg | 642.33
4820.40 | 00 | 00 | - Manifold business forms and interleaved carbon sets | 20% | kg | 642.34
4820.50 | 00 | 00 | - Albums for samples or for collections | 20% | kg | 642.35
4820.90 | 00 | 00 | - Other | 20% | kg | 642.39

#### 48.21
Paper or paperboard labels of all kinds, whether or not printed.

4821.10 | 00 | 00 | - Printed | 15% | kg | 892.811
4821.90 | 00 | 00 | - Other | 15% | kg | 892.819
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>48.22</td>
<td></td>
<td></td>
<td>Robbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4822.10</td>
<td>00</td>
<td>00</td>
<td>Of a kind used for winding textile yarn</td>
<td>5%</td>
<td>kg</td>
<td>642.911</td>
</tr>
<tr>
<td>4822.00</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>642.919</td>
</tr>
<tr>
<td>48.23</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4823.20</td>
<td>00</td>
<td>00</td>
<td>Filter paper and paperboard</td>
<td>5%</td>
<td>kg</td>
<td>642.45</td>
</tr>
<tr>
<td>4823.40</td>
<td>00</td>
<td>00</td>
<td>Rolls, sheets and dials, printed for self-recording apparatus</td>
<td>5%</td>
<td>kg</td>
<td>642.991</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Trays, dishes, plates, cups and the like, of paper or paperboard</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4823.61</td>
<td>00</td>
<td>00</td>
<td>Of bamboo</td>
<td>20%</td>
<td>kg</td>
<td>642.931</td>
</tr>
<tr>
<td>4823.69</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>642.939</td>
</tr>
<tr>
<td>4823.70</td>
<td>00</td>
<td>00</td>
<td>Moulded or pressed articles of paper pulp</td>
<td>5%</td>
<td>kg</td>
<td>642.992</td>
</tr>
<tr>
<td>4823.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4823.90</td>
<td>10</td>
<td>00</td>
<td>Dress patterns of paper</td>
<td>Free</td>
<td>kg</td>
<td>642.993</td>
</tr>
<tr>
<td>4823.90</td>
<td>30</td>
<td>00</td>
<td>Other paper and paperboard of a kind used for writing, printing or other graphic purposes</td>
<td>20%</td>
<td>kg</td>
<td>642.995</td>
</tr>
<tr>
<td>4823.90</td>
<td>40</td>
<td>00</td>
<td>Gummed or adhesive paper in strips or rolls</td>
<td>15%</td>
<td>kg</td>
<td>642.996</td>
</tr>
<tr>
<td>4823.90</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>642.999</td>
</tr>
</tbody>
</table>
CHAPTER 49

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

Notes.

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

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

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

4. Heading 49.01 also covers:
   (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
   (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
   (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6. For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>49.01</td>
<td></td>
<td></td>
<td>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</td>
<td>Free</td>
<td>kg</td>
<td>$82.151</td>
</tr>
<tr>
<td>4901.10</td>
<td>00</td>
<td>00</td>
<td>- In single sheets, whether or not folded</td>
<td>Free</td>
<td>kg</td>
<td>$82.159</td>
</tr>
<tr>
<td>4901.10</td>
<td>10</td>
<td>00</td>
<td>- - Brochures, pamphlets and leaflets</td>
<td>Free</td>
<td>kg</td>
<td>$82.151</td>
</tr>
<tr>
<td>4901.10</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>$82.159</td>
</tr>
<tr>
<td>4901.91</td>
<td>00</td>
<td>00</td>
<td>- - Dictionaries and encyclopaedias, and serial instalments thereof</td>
<td>Free</td>
<td>kg</td>
<td>$82.16</td>
</tr>
<tr>
<td>4901.99</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>$82.191</td>
</tr>
<tr>
<td>4901.99</td>
<td>10</td>
<td>00</td>
<td>- - Brochures and pamphlets</td>
<td>Free</td>
<td>kg</td>
<td>$82.159</td>
</tr>
<tr>
<td>4901.99</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>$82.159</td>
</tr>
<tr>
<td>49.02</td>
<td></td>
<td></td>
<td>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material</td>
<td>Free</td>
<td>kg</td>
<td>$82.211</td>
</tr>
<tr>
<td>4902.10</td>
<td>00</td>
<td>00</td>
<td>- Appearing at least four times a week</td>
<td>Free</td>
<td>kg</td>
<td>$82.219</td>
</tr>
<tr>
<td>4902.10</td>
<td>10</td>
<td>00</td>
<td>- - Newspapers</td>
<td>Free</td>
<td>kg</td>
<td>$82.211</td>
</tr>
<tr>
<td>4902.10</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>$82.219</td>
</tr>
<tr>
<td>4902.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>$82.29</td>
</tr>
<tr>
<td>4903.00</td>
<td>00</td>
<td>00</td>
<td>Children’s picture, drawing or colouring books</td>
<td>Free</td>
<td>kg</td>
<td>$82.12</td>
</tr>
<tr>
<td>4904.00</td>
<td>00</td>
<td>00</td>
<td>Music, printed or in manuscript, whether or not bound or illustrated</td>
<td>Free</td>
<td>kg</td>
<td>$82.85</td>
</tr>
<tr>
<td>49.05</td>
<td></td>
<td></td>
<td>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed</td>
<td>Free</td>
<td>kg</td>
<td>$82.141</td>
</tr>
<tr>
<td>4905.10</td>
<td>00</td>
<td>00</td>
<td>- Globes</td>
<td>Free</td>
<td>kg</td>
<td>$82.141</td>
</tr>
<tr>
<td>4905.10</td>
<td></td>
<td></td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>$82.141</td>
</tr>
<tr>
<td>4905.91</td>
<td>00</td>
<td>00</td>
<td>- - In book form</td>
<td>Free</td>
<td>kg</td>
<td>$82.13</td>
</tr>
<tr>
<td>4905.99</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>$82.149</td>
</tr>
<tr>
<td>4906.00</td>
<td>00</td>
<td>00</td>
<td>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing</td>
<td>Free</td>
<td>kg</td>
<td>$82.82</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

**[No. 16]**

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>49.07</td>
<td>10</td>
<td>00</td>
<td>Unused postage, revenue or similar stamps of current or new issue in the country in</td>
<td>Free</td>
<td>kg</td>
<td>892.831</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>which they have, or will have, a recognized face value; stamp-pressed paper;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>banknotes; cheque forms; stock, share or bond certificates and similar documents of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>title.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4907.00</td>
<td>20</td>
<td>00</td>
<td>- - - Bank and currency notes</td>
<td>Free</td>
<td>kg</td>
<td>892.832</td>
</tr>
<tr>
<td>4907.00</td>
<td>30</td>
<td>00</td>
<td>- - - Cheque forms</td>
<td>20%</td>
<td>kg</td>
<td>892.833</td>
</tr>
<tr>
<td>4907.00</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>892.839</td>
</tr>
<tr>
<td>49.08</td>
<td>4908.10</td>
<td>00</td>
<td>Transfers (decalcomanias).</td>
<td>5%</td>
<td>kg</td>
<td>892.411</td>
</tr>
<tr>
<td>4908.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>892.419</td>
</tr>
<tr>
<td>49.09</td>
<td>4909.00</td>
<td>10</td>
<td>Printed or illustrated postcards; printed cards bearing personal greetings, messages</td>
<td>20%</td>
<td>kg</td>
<td>892.421</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>or announcements, whether or not illustrated, with or without envelopes or</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>trimmings.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4909.00</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>892.429</td>
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<tr>
<td>4910.00</td>
<td>00</td>
<td>00</td>
<td>Calendars of any kind, printed, including calendar blocks.</td>
<td>20%</td>
<td>kg</td>
<td>892.84</td>
</tr>
<tr>
<td>49.11</td>
<td>4911.10</td>
<td>00</td>
<td>Other printed matter, including printed pictures and photographs.</td>
<td>20%</td>
<td>kg</td>
<td>892.86</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Trade advertising material, commercial</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>catalogues and the like</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4911.91</td>
<td>00</td>
<td>00</td>
<td>- - - Pictures, designs and photographs</td>
<td>20%</td>
<td>kg</td>
<td>892.87</td>
</tr>
<tr>
<td>4911.99</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4911.99</td>
<td>10</td>
<td>00</td>
<td>- - - Microcopies, anatomical, botanical and other instructional charts and diagrams</td>
<td>5%</td>
<td>kg</td>
<td>892.891</td>
</tr>
<tr>
<td>4911.99</td>
<td>20</td>
<td>00</td>
<td>- - - Schematic maps</td>
<td>10%</td>
<td>kg</td>
<td>892.892</td>
</tr>
<tr>
<td>4911.99</td>
<td>30</td>
<td>00</td>
<td>- - - Calendar backs and window transparencies (other than of paper)</td>
<td>15%</td>
<td>kg</td>
<td>892.893</td>
</tr>
<tr>
<td>4911.99</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>892.899</td>
</tr>
</tbody>
</table>
SECTION XI
TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

   (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

   (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);

   (c) Cotton linters or other vegetable materials of Chapter 14;

   (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

   (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

   (f) Sensitised textiles of headings 37.01 to 37.04;

   (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plait 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;

   (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

   (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

   (l) Articles of textile materials of heading 42.01 or 42.02;

   (m) Products or articles of Chapter 48 (for example, cellulose wadding);

   (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

   (o) Hair-nets or other headgear or parts thereof of Chapter 65;

   (p) Goods of Chapter 67;
(q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

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

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

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

(v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

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

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

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

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

(c) Of true hemp or flax:
   (i) Polished or glazed, measuring 1,425 decitex or more; or
   (ii) Not polished or glazed, measuring more than 20,000 decitex;

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

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

(f) Reinforced with metal thread.

(B) Exceptions:

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

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

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

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

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

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

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
   (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
   (ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding:
   (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
   (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
(iii) 500 g in other cases;

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

(i) 0.5 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 1.25 g in other cases.

(B) Exceptions:

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

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

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

(b) Multiple (folded) or cabled yarn, unbleached:

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

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

(d) Single, multiple (folded) or cabled yarn of any textile material:

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cope, twisting mill tubes, pins, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:
Single yarn of nylon or other polyamides, or of polyesters ......................... 60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters .......... 53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon ......................... 27 cN/tex

7. For the purposes of this Section, the expression "made-up" means:

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);

(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;

(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;

(e) Cut to size and having undergone a process of drawn thread work;

(f) Assembled by sewing, gunning 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 62.41.

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 delustering agents (for example, titanium dioxide).

(b) **Bleached yarn**

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

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

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

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

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.
(d) **Unbleached woven fabric**
Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) **Bleached woven fabric**
Woven fabric which:
(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
(ii) consists of bleached yarn; or
(iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**
Woven fabric which:
(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
(ii) consists of coloured yarn of a single uniform colour.

(g) **Woven fabric of yarns of different colours**
Woven fabric (other than printed woven fabric) which:
(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
(ii) consists of unbleached or bleached yarn and coloured yarn; or
(iii) consists of marl or mixture yarns.
(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)

(h) **Printed woven fabric**
Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.
(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

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

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(i) **Plain weave**
A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) **Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.**

(B) **For the application of this rule:**
(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.
CHAPTER 50

SILK
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT (No. 16)

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>5001.00</td>
<td>00</td>
<td>00</td>
<td>Silk-worm cocoons suitable for reeling.</td>
<td>5%</td>
<td>kg</td>
<td>261.41</td>
</tr>
<tr>
<td>5002.00</td>
<td>00</td>
<td>00</td>
<td>Raw silk (not thrown).</td>
<td>5%</td>
<td>kg</td>
<td>261.3</td>
</tr>
<tr>
<td>5003.00</td>
<td>00</td>
<td>00</td>
<td>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</td>
<td>5%</td>
<td>kg</td>
<td>261.42</td>
</tr>
<tr>
<td>5004.00</td>
<td>00</td>
<td>00</td>
<td>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</td>
<td>5%</td>
<td>kg</td>
<td>651.92</td>
</tr>
<tr>
<td>5005.00</td>
<td>00</td>
<td>00</td>
<td>Yarn spun from silk waste, not put up for retail sale.</td>
<td>5%</td>
<td>kg</td>
<td>651.93</td>
</tr>
<tr>
<td>5006.00</td>
<td>00</td>
<td>00</td>
<td>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</td>
<td>5%</td>
<td>kg</td>
<td>651.94</td>
</tr>
<tr>
<td>50.07</td>
<td></td>
<td></td>
<td>Woven fabrics of silk or of silk waste.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5007.10</td>
<td>00</td>
<td>00</td>
<td>Fabrics of non-silk</td>
<td>5%</td>
<td>kg/m²</td>
<td>654.11</td>
</tr>
<tr>
<td>5007.20</td>
<td>00</td>
<td>00</td>
<td>Other fabrics, containing 85% or more by weight of silk or of silk waste other than non-silk</td>
<td>5%</td>
<td>kg/m²</td>
<td>654.13</td>
</tr>
<tr>
<td>5007.90</td>
<td>00</td>
<td>00</td>
<td>Other fabrics</td>
<td>5%</td>
<td>kg/m²</td>
<td>654.19</td>
</tr>
</tbody>
</table>
CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR
YARN AND WOVEN FABRIC

Note.

1. Throughout the Nomenclature:
   
   (a) "Wool" means the natural fibres 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).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNI</th>
<th>STC REY 4</th>
</tr>
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<tr>
<td>51.01</td>
<td></td>
<td></td>
<td>Wool, not carded or combed.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Greasy, including fleece-washed wool:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5101.11</td>
<td>00</td>
<td>00</td>
<td>- Shorn wool</td>
<td>5%</td>
<td>kg</td>
<td>268.11</td>
</tr>
<tr>
<td>5101.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>268.19</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Degreased, not carbonised:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5101.21</td>
<td>00</td>
<td>00</td>
<td>- Shorn wool</td>
<td>5%</td>
<td>kg</td>
<td>268.211</td>
</tr>
<tr>
<td>5101.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>268.219</td>
</tr>
<tr>
<td>5101.30</td>
<td>00</td>
<td>00</td>
<td>- Carbonised</td>
<td>5%</td>
<td>kg</td>
<td>268.29</td>
</tr>
<tr>
<td>51.02</td>
<td></td>
<td></td>
<td>Fine or coarse animal hair; not carded or combed.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Fine animal hair:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5102.11</td>
<td>00</td>
<td>00</td>
<td>- Of Kashmir (cashmere) goats</td>
<td>5%</td>
<td>kg</td>
<td>268.31</td>
</tr>
<tr>
<td>5102.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>26839</td>
</tr>
<tr>
<td>5102.20</td>
<td>00</td>
<td>00</td>
<td>- Coarse animal hair</td>
<td>5%</td>
<td>kg</td>
<td>268.5</td>
</tr>
<tr>
<td>51.03</td>
<td></td>
<td></td>
<td>Waste of wool or of fine or coarse animal hair,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>including yarn waste but excluding garnetted stock.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5103.10</td>
<td>00</td>
<td>00</td>
<td>- Noils of wool or of fine animal hair</td>
<td>5%</td>
<td>kg</td>
<td>268.63</td>
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<tr>
<td>5103.20</td>
<td>00</td>
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<td>- Other waste of wool or of fine animal hair</td>
<td>5%</td>
<td>kg</td>
<td>268.691</td>
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<tr>
<td>5103.30</td>
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<td>- Waste of coarse animal hair</td>
<td>5%</td>
<td>kg</td>
<td>268.692</td>
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<tr>
<td>5104.00</td>
<td>00</td>
<td>00</td>
<td>Garnetted stock of wool or of fine or coarse animal hair</td>
<td>5%</td>
<td>kg</td>
<td>268.62</td>
</tr>
<tr>
<td>51.05</td>
<td></td>
<td></td>
<td>Wool and fine or coarse animal hair, carded or combed</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(including combed wool in fragments)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5105.10</td>
<td>00</td>
<td>00</td>
<td>- Carded wool</td>
<td>5%</td>
<td>kg</td>
<td>268.711</td>
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<td></td>
<td></td>
<td></td>
<td>- Wool tops and other combed wool:</td>
<td></td>
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<td></td>
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<tr>
<td>5105.21</td>
<td>00</td>
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<td>- Combed wool in fragments</td>
<td>5%</td>
<td>kg</td>
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<td>5105.29</td>
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<td>- Other</td>
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<td>kg</td>
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<td>- Fine animal hair, carded or combed:</td>
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</tr>
<tr>
<td>5105.31</td>
<td>00</td>
<td>00</td>
<td>- Of Kashmir (cashmere) goats</td>
<td>5%</td>
<td>kg</td>
<td>268.7711</td>
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<tr>
<td>5105.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
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<td>5105.40</td>
<td>00</td>
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<td>- Coarse animal hair, carded or combed</td>
<td>5%</td>
<td>kg</td>
<td>268.772</td>
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<tr>
<td>51.06</td>
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<td>Yarn of carded wool, not put up for retail sale.</td>
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<tr>
<td>5106.10</td>
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<td>- Containing 85% or more by weight of wool</td>
<td>5%</td>
<td>kg</td>
<td>651.12</td>
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<td>5106.20</td>
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<td>- Containing less than 85% by weight of wool</td>
<td>5%</td>
<td>kg</td>
<td>651.17</td>
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<td>51.07</td>
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<td>Yarn combed wool, not put up for retail sale.</td>
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<tr>
<td>HS</td>
<td>CET</td>
<td>NAI</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STC REV 4</td>
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</tr>
<tr>
<td>5107.10</td>
<td>00</td>
<td>00</td>
<td>- Containing 85% or more by weight of wool</td>
<td>5%</td>
<td>kg</td>
<td>651.13</td>
</tr>
<tr>
<td>5107.20</td>
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<td>- Containing less than 85% by weight of wool</td>
<td>5%</td>
<td>kg</td>
<td>651.18</td>
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<td>Yarn of fine animal hair (carded or combed), not put up for retail sale.</td>
<td>5%</td>
<td>kg</td>
<td>651.141</td>
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<tr>
<td>5108.20</td>
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<td>- Carded</td>
<td>5%</td>
<td>kg</td>
<td>651.142</td>
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<tr>
<td>5109.10</td>
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<td>- Containing 85% or more by weight of wool or of fine animal hair</td>
<td>5%</td>
<td>kg</td>
<td>651.16</td>
</tr>
<tr>
<td>5109.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>651.19</td>
</tr>
<tr>
<td>5110.00</td>
<td>00</td>
<td>00</td>
<td>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</td>
<td>5%</td>
<td>kg</td>
<td>651.15</td>
</tr>
<tr>
<td>5111.10</td>
<td>00</td>
<td>00</td>
<td>Woven fabrics of carded wool or of carded fine animal hair.</td>
<td>5%</td>
<td>kg</td>
<td>654.211</td>
</tr>
<tr>
<td>5111.19</td>
<td>00</td>
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<td>- Of a weight not exceeding 300 g/m²</td>
<td>5%</td>
<td>kg</td>
<td>654.212</td>
</tr>
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<td>5111.20</td>
<td>00</td>
<td>00</td>
<td>- Other, mixed mainly or solely with man-made filaments</td>
<td>5%</td>
<td>kg</td>
<td>654.311</td>
</tr>
<tr>
<td>5111.30</td>
<td>00</td>
<td>00</td>
<td>- Other, mixed mainly or solely with man-made staple fibres</td>
<td>5%</td>
<td>kg</td>
<td>654.312</td>
</tr>
<tr>
<td>5111.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>654.33</td>
</tr>
<tr>
<td>5112.10</td>
<td>00</td>
<td>00</td>
<td>Woven fabrics of combed wool or of combed fine animal hair.</td>
<td>5%</td>
<td>kg</td>
<td>654.221</td>
</tr>
<tr>
<td>5112.19</td>
<td>00</td>
<td>00</td>
<td>- Of a weight not exceeding 200 g/m²</td>
<td>5%</td>
<td>kg</td>
<td>654.229</td>
</tr>
<tr>
<td>5112.30</td>
<td>00</td>
<td>00</td>
<td>- Other, mixed mainly or solely with man-made filaments</td>
<td>5%</td>
<td>kg</td>
<td>654.321</td>
</tr>
<tr>
<td>5112.39</td>
<td>00</td>
<td>00</td>
<td>- Other, mixed mainly or solely with man-made staple fibres</td>
<td>5%</td>
<td>kg</td>
<td>654.329</td>
</tr>
<tr>
<td>5113.00</td>
<td>00</td>
<td>00</td>
<td>Woven fabrics of coarse animal hair or of horsehair.</td>
<td>5%</td>
<td>kg</td>
<td>654.42</td>
</tr>
</tbody>
</table>
A.D. 2019]  

**COTTON**

**CHAPTER 52**

*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.
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<tr>
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<td>Cotton, not carded or combed.</td>
<td>5%</td>
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</tr>
<tr>
<td>5201.00</td>
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<td>00</td>
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<td>5%</td>
<td>kg</td>
<td>263.11</td>
</tr>
<tr>
<td>5201.00</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>263.19</td>
</tr>
<tr>
<td>52.02</td>
<td>00</td>
<td>00</td>
<td>Cotton waste (including yarn waste and garnetted stock).</td>
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</tr>
<tr>
<td>5202.10</td>
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<td>00</td>
<td>- Yarn waste (including thread waste)</td>
<td>5%</td>
<td>kg</td>
<td>263.31</td>
</tr>
<tr>
<td>5202.91</td>
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<td>- Other</td>
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<td>kg</td>
<td>263.32</td>
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<td>5202.99</td>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>263.39</td>
</tr>
<tr>
<td>5203.00</td>
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<td>00</td>
<td>Cotton, carded or combed.</td>
<td>5%</td>
<td>kg</td>
<td>263.4</td>
</tr>
<tr>
<td>52.04</td>
<td>00</td>
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<td>Cotton sewing thread, whether or not put up for retail sale.</td>
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</tr>
<tr>
<td>5204.11</td>
<td>00</td>
<td>00</td>
<td>- Not put up for retail sale</td>
<td>5%</td>
<td>kg</td>
<td>651.211</td>
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<tr>
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<tr>
<td>5204.20</td>
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<td>00</td>
<td>- Put up for retail sale</td>
<td>5%</td>
<td>kg</td>
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<tr>
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<tr>
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<td>00</td>
<td>- Measuring 714.29 decitex or more (not exceeding 14 metric number)</td>
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<td>kg</td>
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</tr>
<tr>
<td>5205.12</td>
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<td>00</td>
<td>- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)</td>
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<td>kg</td>
<td>651.3312</td>
</tr>
<tr>
<td>5205.13</td>
<td>00</td>
<td>00</td>
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<td>kg</td>
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<td>5205.14</td>
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<td>- Measuring less than 102.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)</td>
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<td>kg</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- Measuring less than 125 decitex (exceeding 80 metric number)</td>
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<td>kg</td>
<td>651.3315</td>
</tr>
<tr>
<td>5205.21</td>
<td>00</td>
<td>00</td>
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<td>5%</td>
<td>kg</td>
<td>651.3321</td>
</tr>
<tr>
<td>5205.22</td>
<td>00</td>
<td>00</td>
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<td>5%</td>
<td>kg</td>
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## CUSTOMS (AMENDMENT OF SCHEDULES) ACT

### Act No. 16

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- Multiple (folded) or cabled yarn of uncombed fibres:

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<td>5%</td>
<td>kg</td>
<td>651.3332</td>
</tr>
<tr>
<td>5205.33</td>
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<td>00</td>
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<td>5%</td>
<td>kg</td>
<td>651.3333</td>
</tr>
<tr>
<td>5205.34</td>
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<td>5%</td>
<td>kg</td>
<td>651.3334</td>
</tr>
<tr>
<td>5205.35</td>
<td>00</td>
<td>00</td>
<td>- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)</td>
<td>5%</td>
<td>kg</td>
<td>651.3335</td>
</tr>
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</table>

- Multiple (folded) or cabled yarn of combed fibres:

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<td>kg</td>
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<td>5%</td>
<td>kg</td>
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</tr>
<tr>
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<td>5%</td>
<td>kg</td>
<td>651.3343</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
<td>651.3411</td>
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## Laws of Guyana

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### 52.09
Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².
- Unbleached:

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52.12 Other woven fabrics of cotton.
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<th>DUTY RATE</th>
<th>UNIT</th>
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</tr>
</thead>
<tbody>
<tr>
<td>5212.11</td>
<td>00</td>
<td>00</td>
<td>- Unbleached</td>
<td>5%</td>
<td>kg/m²</td>
<td>652.25</td>
</tr>
<tr>
<td>5212.12</td>
<td>00</td>
<td>00</td>
<td>- Bleached</td>
<td>5%</td>
<td>kg/m²</td>
<td>652.91</td>
</tr>
<tr>
<td>5212.13</td>
<td>00</td>
<td>00</td>
<td>- Dyed</td>
<td>5%</td>
<td>kg/m²</td>
<td>652.92</td>
</tr>
<tr>
<td>5212.14</td>
<td>00</td>
<td>00</td>
<td>- Of yarns of different colours</td>
<td>5%</td>
<td>kg/m²</td>
<td>652.93</td>
</tr>
<tr>
<td>5212.15</td>
<td>00</td>
<td>00</td>
<td>- Printed</td>
<td>5%</td>
<td>kg/m²</td>
<td>652.94</td>
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</table>

- Weighing more than 200 g/m²:

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<th>SITC REV 4</th>
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<td>5212.21</td>
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<td>5%</td>
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<td>652.26</td>
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<td>5212.22</td>
<td>00</td>
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<td>5%</td>
<td>kg/m²</td>
<td>652.95</td>
</tr>
<tr>
<td>5212.23</td>
<td>00</td>
<td>00</td>
<td>- Dyed</td>
<td>5%</td>
<td>kg/m²</td>
<td>652.96</td>
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<tr>
<td>5212.24</td>
<td>00</td>
<td>00</td>
<td>- Of yarns of different colours</td>
<td>5%</td>
<td>kg/m²</td>
<td>652.97</td>
</tr>
<tr>
<td>5212.25</td>
<td>00</td>
<td>00</td>
<td>- Printed</td>
<td>5%</td>
<td>kg/m²</td>
<td>652.98</td>
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CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN
AND WOVEN FABRICS OF PAPER YARN
<table>
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<th>CET</th>
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<tbody>
<tr>
<td>53.01</td>
<td>5301.10</td>
<td>00</td>
<td>00</td>
<td>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5301.21</td>
<td>00</td>
<td>00</td>
<td>- Flax, raw or retted</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5301.29</td>
<td>00</td>
<td>00</td>
<td>- Broken or scoured, hacked or otherwise processed, but not spun;</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5301.30</td>
<td>00</td>
<td>00</td>
<td>- Flax tow and waste</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>53.02</td>
<td>5302.10</td>
<td>00</td>
<td>00</td>
<td>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5302.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>53.03</td>
<td>5303.10</td>
<td>00</td>
<td>00</td>
<td>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).</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5303.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>53.04</td>
<td>5305.00</td>
<td>00</td>
<td>00</td>
<td>Coconut, abaca (Manila hemp or Musa textilis Nees), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, nails and waste of these fibres (including yarn waste and garnetted stock).</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>53.06</td>
<td>5306.10</td>
<td>00</td>
<td>00</td>
<td>Flax yarn</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5306.20</td>
<td>00</td>
<td>00</td>
<td>- Single</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>53.07</td>
<td>5307.10</td>
<td>00</td>
<td>00</td>
<td>Yarn of jute or of other textile bast fibres of heading 53.03</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5307.20</td>
<td>00</td>
<td>00</td>
<td>- Multiple (folded) or cabled</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>53.08</td>
<td>5308.10</td>
<td>00</td>
<td>00</td>
<td>Yarn of other vegetable textile fibres; paper yarn</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5308.20</td>
<td>00</td>
<td>00</td>
<td>- True hemp yarn</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>5308.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>53.09</td>
<td>5309.11</td>
<td>00</td>
<td>00</td>
<td>Woven fabrics of flax</td>
<td>5%</td>
<td>kg/m²</td>
</tr>
<tr>
<td></td>
<td>5309.19</td>
<td>00</td>
<td>00</td>
<td>- Containing 85% or more by weight of flax</td>
<td>5%</td>
<td>kg/m²</td>
</tr>
<tr>
<td></td>
<td>5309.21</td>
<td>00</td>
<td>00</td>
<td>- Unbleached or bleached</td>
<td>5%</td>
<td>kg/m²</td>
</tr>
<tr>
<td></td>
<td>5309.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/m²</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

**A.D. 2019**

<table>
<thead>
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<th>STIC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>53.10</td>
<td></td>
<td></td>
<td>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5310.00</td>
<td>00</td>
<td>00</td>
<td>- Unbleached</td>
<td>5%</td>
<td>kg/m²</td>
<td>654.51</td>
</tr>
<tr>
<td>5310.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/m²</td>
<td>654.90</td>
</tr>
<tr>
<td>5211.00</td>
<td>00</td>
<td>00</td>
<td>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</td>
<td>5%</td>
<td>kg/m²</td>
<td>654.93</td>
</tr>
</tbody>
</table>
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 polymerization of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification or polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

   (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification or natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or algamates.

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.
<table>
<thead>
<tr>
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<td>- Of synthetic filaments:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>5401.10</td>
<td>10</td>
<td>00</td>
<td>- - Not put up for retail sale</td>
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<td>kg</td>
<td>651.411</td>
</tr>
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<td>20</td>
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<td>kg</td>
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<td>- Of artificial filaments:</td>
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</tr>
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<td>10</td>
<td>00</td>
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<td>kg</td>
<td>651.421</td>
</tr>
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<td>5401.20</td>
<td>20</td>
<td>00</td>
<td>- - Put up for retail sale</td>
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<td>kg</td>
<td>651.422</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>5402.11</td>
<td>00</td>
<td>00</td>
<td>- Of aramid</td>
<td>5%</td>
<td>kg</td>
<td>652.6211</td>
</tr>
<tr>
<td>5402.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>652.6519</td>
</tr>
<tr>
<td>5402.20</td>
<td>00</td>
<td>00</td>
<td>- High tenacity yarn of polyesters, whether or not textured:</td>
<td>5%</td>
<td>kg</td>
<td>651.622</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Textured yarn:</td>
<td></td>
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<tr>
<td>5402.31</td>
<td>00</td>
<td>00</td>
<td>- Of nylon or other polyamides, measuring per single yarn not more than 50 tex.</td>
<td>5%</td>
<td>kg</td>
<td>651.511</td>
</tr>
<tr>
<td>5402.32</td>
<td>00</td>
<td>00</td>
<td>- Of nylon or other polyamides, measuring per single yarn more than 50 tex.</td>
<td>5%</td>
<td>kg</td>
<td>651.512</td>
</tr>
<tr>
<td>5402.33</td>
<td>00</td>
<td>00</td>
<td>- Of polyesters</td>
<td>5%</td>
<td>kg</td>
<td>651.53</td>
</tr>
<tr>
<td>5402.34</td>
<td>00</td>
<td>00</td>
<td>- Of polypropylene</td>
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<td>kg</td>
<td>651.591</td>
</tr>
<tr>
<td>5402.39</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>651.599</td>
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<td>- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre.</td>
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<tr>
<td>5402.44</td>
<td>00</td>
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<td>- Elastomeric</td>
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<td>651.634</td>
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<tr>
<td>5402.45</td>
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<td>- Other, of nylon or other polyamides</td>
<td>5%</td>
<td>kg</td>
<td>651.635</td>
</tr>
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<td>5402.46</td>
<td>00</td>
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<td>- Other, of polyesters, partially oriented</td>
<td>5%</td>
<td>kg</td>
<td>651.636</td>
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<td>5402.47</td>
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<td>- Other, of polyesters</td>
<td>5%</td>
<td>kg</td>
<td>651.617</td>
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<tr>
<td>5402.48</td>
<td>00</td>
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<td>- Other, of polypropylene</td>
<td>5%</td>
<td>kg</td>
<td>651.638</td>
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<tr>
<td>5402.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>651.639</td>
</tr>
<tr>
<td></td>
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<td>- Other yarn, single, with a twist exceeding 50 turns per metre.</td>
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</tr>
<tr>
<td>5402.51</td>
<td>00</td>
<td>00</td>
<td>- Of nylon or other polyamides</td>
<td>5%</td>
<td>kg</td>
<td>651.641</td>
</tr>
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<td>- Of nylon or other polyamides</td>
<td>5%</td>
<td>kg</td>
<td>651.691</td>
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<td>5402.63</td>
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<td>- Of polypropylene</td>
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<td>kg</td>
<td>651.693</td>
</tr>
<tr>
<td>5402.69</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>651.699</td>
</tr>
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<td>54.03</td>
<td>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5403.10</td>
<td>- High tenacity yarn of viscose rayon</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>5403.31</td>
<td>- Other yarn, untwisted or with a twist not exceeding 120 turns per metre</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>5403.32</td>
<td>- Of viscose rayon, with a twist exceeding 120 turns per metre</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>5403.33</td>
<td>- Of cellulose acetate</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5403.39</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5403.41</td>
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<tr>
<td>5403.42</td>
<td>- Of viscose rayon</td>
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<td>5403.49</td>
<td>- Of cellulose acetate</td>
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<tr>
<td>5403.50</td>
<td>- Other</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>5404.11</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5404.19</td>
<td>- Monofilament</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5404.20</td>
<td>- Elastomeric</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5404.21</td>
<td>- Other, of polypropylene</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5404.29</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5405.00</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5406.00</td>
<td>Man-made filament yarn (other than sewing thread), put up for retail sale.</td>
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</tr>
<tr>
<td>5407.10</td>
<td>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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### Customs (Amendment of Schedules) Act

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325
CHAPTER 55
MAN-MADE STAPLE FIBRES

Note.
1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
   (a) Length of tow exceeding 2 m;
   (b) Twist less than 5 turns per metre;
   (c) Measuring per filament less than 67 decitex;
   (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
   (e) Total measurement of tow more than 20,000 decitex.

Two of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

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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:

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### Customs (Amendment of Schedules) Act

#### 55.11
- **Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**
  - Of synthetic staple fibres, containing 85% or more by weight of such fibres:
    - **5511.10**
    - **5511.20**
    - **5511.30**

#### 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**
    - **5512.19**
  - Containing 85% or more by weight of acrylic or modacrylic staple fibres:
    - **5512.21**
    - **5512.29**
  - Other:
    - **5512.91**
    - **5512.99**

#### 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**
    - **5513.12**
  - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:
    - **5513.13**
  - Other woven fabrics of polyester staple fibres:
    - **5513.19**
  - Other woven fabrics:
    - **5513.21**
    - **5513.23**
    - **5513.29**
  - Of yarns of different colours:
    - **5513.31**
    - **5513.39**
  - Printed:
    - **5513.41**
    - **5513.49**

#### 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:
<table>
<thead>
<tr>
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<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>5514.11</td>
<td>00</td>
<td>00</td>
<td>- Of polyester staple fibres, plain weave</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.331</td>
</tr>
<tr>
<td>5514.12</td>
<td>00</td>
<td>00</td>
<td>- 3 thread or 4 thread twill, including cross twill, of polyester staple fibres</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.332</td>
</tr>
<tr>
<td>5514.19</td>
<td>00</td>
<td>00</td>
<td>- Other woven fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.341</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>- Dyed</td>
<td></td>
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</tr>
<tr>
<td>5514.21</td>
<td>00</td>
<td>00</td>
<td>- Of polyester staple fibres, plain weave</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.334</td>
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<tr>
<td>5514.22</td>
<td>00</td>
<td>00</td>
<td>- 3 thread or 4 thread twill, including cross twill, of polyester staple fibres</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.335</td>
</tr>
<tr>
<td>5514.23</td>
<td>00</td>
<td>00</td>
<td>- Other woven fabrics of polyester staple fibres</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.336</td>
</tr>
<tr>
<td>5514.29</td>
<td>00</td>
<td>00</td>
<td>- Other woven fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.342</td>
</tr>
<tr>
<td>5514.30</td>
<td>00</td>
<td>00</td>
<td>- Of yarns of different colours</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.35</td>
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<td></td>
<td></td>
<td>- Printed</td>
<td></td>
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</tr>
<tr>
<td>5514.41</td>
<td>00</td>
<td>00</td>
<td>- Of polyester staple fibres, plain weave</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.337</td>
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<tr>
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<td>kg &amp; m²</td>
<td>653.338</td>
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<tr>
<td>5514.43</td>
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<td>kg &amp; m²</td>
<td>653.339</td>
</tr>
<tr>
<td>5514.49</td>
<td>00</td>
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<td>5%</td>
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<td>653.349</td>
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**55.15 Other woven fabrics of synthetic staple fibres.**
- Of polyester staple fibres:
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<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
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<tr>
<td>5515.11</td>
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<td>- Mixed mainly or solely with viscose rayon stable fibres</td>
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<td>kg &amp; m²</td>
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<tr>
<td>5515.12</td>
<td>00</td>
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<td>kg &amp; m²</td>
<td>653.421</td>
</tr>
<tr>
<td>5515.13</td>
<td>00</td>
<td>00</td>
<td>- Mixed mainly or solely with wool or fine animal hair</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.411</td>
</tr>
<tr>
<td>5515.19</td>
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<td>- Other</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.432</td>
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- Of acrylic or modacrylic staple fibres:
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
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<td>5%</td>
<td>kg &amp; m²</td>
<td>653.422</td>
</tr>
<tr>
<td>5515.22</td>
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<td>- Mixed mainly or solely with wool or fine animal hair</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.412</td>
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<tr>
<td>5515.29</td>
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<td>- Other</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.433</td>
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</table>
- Other woven fabrics:
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<th>DUTY RATE</th>
<th>UNIT</th>
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<td>kg &amp; m²</td>
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<td>5%</td>
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**55.16 Woven fabrics of artificial staple fibres.**
- Containing less than 85% by weight of artificial stable fibres:
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<th>UNIT</th>
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<td>5516.11</td>
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<tr>
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<td>- Of yarns of different colours</td>
<td>5%</td>
<td>kg &amp; m²</td>
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<td>00</td>
<td>- Printed</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>653.64</td>
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</table>
- Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with man-made filaments:
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<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>5516.21</td>
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<td>- Unbleached or bleached</td>
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<td>kg &amp; m²</td>
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<tr>
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<td>- Dyed</td>
<td>5%</td>
<td>kg &amp; m²</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

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<th>UNIT</th>
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<td>- Containing less than 85% by weight of artificial</td>
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<td>single fibres, mixed mainly or solely with wool or fine</td>
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<td>00</td>
<td>- Of yarns of different colours</td>
<td>5%</td>
<td>kg&amp;m³</td>
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<tr>
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<td>00</td>
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<td>5%</td>
<td>kg&amp;m³</td>
<td>653.814</td>
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<td>00</td>
<td>- Unbleached or bleached</td>
<td>5%</td>
<td>kg&amp;m³</td>
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<td>kg&amp;m³</td>
<td>653.892</td>
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<td>5516.93</td>
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CHAPTER 56
WADDING, FELT AND NONWOVENS; SPECIAL YARNS;
TWINE, CORDAGE, ROPES AND CABLES AND
ARTICLES THEREOF

Notes.

1. This Chapter does not cover:
   
   (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
   
   (b) Textile products of heading 58.11;
   
   (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
   
   (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
   
   (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
   
   (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

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

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

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

   Headings 56.02 and 56.03 do not, however, cover:
   
   (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
   
   (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
(c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>ST/C REV 4</th>
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<td>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill naps.</td>
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<td>- Wadding of textile materials and articles thereof:</td>
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<td>- - - Wadding for use in the manufacture of sanitary towels and tampons</td>
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<td>657.7121</td>
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<tr>
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<td>- - - Rolls of wadding for cigarette filter tips</td>
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<td>5%</td>
<td>kg&amp;cm²</td>
<td>657.19</td>
</tr>
<tr>
<td>56.03</td>
<td></td>
<td></td>
<td>Nonwovens, whether or not impregnated, coated, covered or laminated.</td>
<td></td>
<td></td>
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<tr>
<td>5603.11</td>
<td>00</td>
<td>00</td>
<td>- Of man-made filaments:</td>
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<td></td>
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<tr>
<td>5603.11</td>
<td>00</td>
<td>00</td>
<td>- - Weighing not more than 25 g/m²</td>
<td>5%</td>
<td>kg&amp;cm²</td>
<td>657.21</td>
</tr>
<tr>
<td>5603.12</td>
<td>00</td>
<td>00</td>
<td>- - Weighing more than 25 g/m² but not more than 70 g/m²</td>
<td>5%</td>
<td>kg&amp;cm²</td>
<td>657.22</td>
</tr>
<tr>
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<td>DESCRIPTION OF GOODS</td>
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<td>STC REV.14</td>
</tr>
<tr>
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<td>------------</td>
</tr>
<tr>
<td>5603.13</td>
<td>00</td>
<td>00</td>
<td>- Weighing more than 70 g/m² but not more than 150 g/m³</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.23</td>
</tr>
<tr>
<td>5603.14</td>
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<td>- Weighing more than 150 g/m³</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.24</td>
</tr>
<tr>
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<td></td>
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<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5603.91</td>
<td>00</td>
<td>00</td>
<td>- Weighing not more than 25 g/m³</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.25</td>
</tr>
<tr>
<td>5603.92</td>
<td>00</td>
<td>00</td>
<td>- Weighing more than 25 g/m³ but not more than 70 g/m³</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.26</td>
</tr>
<tr>
<td>5603.93</td>
<td>00</td>
<td>00</td>
<td>- Weighing not more than 70 g/m³</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.27</td>
</tr>
<tr>
<td>5603.94</td>
<td>00</td>
<td>00</td>
<td>- Weighing more than 150 g/m³</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.28</td>
</tr>
<tr>
<td>56.04</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5604.10</td>
<td>00</td>
<td>00</td>
<td>- Rubber thread and cord, textile covered</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.81</td>
</tr>
<tr>
<td>5604.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.89</td>
</tr>
<tr>
<td>5605.00</td>
<td>00</td>
<td>00</td>
<td>Metallised yarn, whether or not gimped, being textile yarn, or strip and the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>651.91</td>
</tr>
<tr>
<td>5606.00</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>656.31</td>
</tr>
<tr>
<td>56.07</td>
<td></td>
<td></td>
<td>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5607.21</td>
<td>00</td>
<td>00</td>
<td>- Binder or baler twine</td>
<td>15%</td>
<td>kg&amp;sqm</td>
<td>657.5111</td>
</tr>
<tr>
<td>5607.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
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<td></td>
</tr>
<tr>
<td>5607.29</td>
<td>10</td>
<td>00</td>
<td>- - Other twine and ropes</td>
<td>15%</td>
<td>kg&amp;sqm</td>
<td>657.5112</td>
</tr>
<tr>
<td>5607.29</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.5119</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Of polyethylene or polypropylene:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5607.41</td>
<td>00</td>
<td>00</td>
<td>- Binder or baler twine</td>
<td>15%</td>
<td>kg&amp;sqm</td>
<td>657.5121</td>
</tr>
<tr>
<td>5607.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5607.49</td>
<td>10</td>
<td>00</td>
<td>- - Twine and ropes</td>
<td>15%</td>
<td>kg&amp;sqm</td>
<td>657.5122</td>
</tr>
<tr>
<td>5607.49</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.5129</td>
</tr>
<tr>
<td>5607.50</td>
<td>00</td>
<td>00</td>
<td>- Of other synthetic fibres:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5607.50</td>
<td>10</td>
<td>00</td>
<td>- - Twine and ropes</td>
<td>15%</td>
<td>kg&amp;sqm</td>
<td>657.5131</td>
</tr>
<tr>
<td>5607.50</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg&amp;sqm</td>
<td>657.5139</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
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<td>DESCRIPTION OF GOODS</td>
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<td>UNIT</td>
<td>STC REV-4</td>
</tr>
<tr>
<td>--------</td>
<td>-----</td>
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<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>--------</td>
<td>-----------</td>
</tr>
<tr>
<td>5607.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5607.90</td>
<td>10</td>
<td>00</td>
<td>- - Of jute</td>
<td>15%</td>
<td>kg &amp; m²</td>
<td>657.5191</td>
</tr>
<tr>
<td>5607.90</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>657.5199</td>
</tr>
<tr>
<td>56.08</td>
<td></td>
<td></td>
<td>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5608.11</td>
<td>00</td>
<td>00</td>
<td>- - Made up fishing nets</td>
<td>Free</td>
<td>kg &amp; m²</td>
<td>657.521</td>
</tr>
<tr>
<td>5608.19</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5608.19</td>
<td>10</td>
<td>00</td>
<td>- - Net shopping bags</td>
<td>20%</td>
<td>kg &amp; m²</td>
<td>657.522</td>
</tr>
<tr>
<td>5608.19</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>657.523</td>
</tr>
<tr>
<td>5608.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5608.90</td>
<td>10</td>
<td>00</td>
<td>- - Made up fishing nets</td>
<td>Free</td>
<td>kg &amp; m²</td>
<td>657.524</td>
</tr>
<tr>
<td>5608.90</td>
<td>20</td>
<td>00</td>
<td>- - Net shopping bags</td>
<td>20%</td>
<td>kg &amp; m²</td>
<td>657.525</td>
</tr>
<tr>
<td>5608.90</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>657.529</td>
</tr>
<tr>
<td>5609.00</td>
<td>00</td>
<td>00</td>
<td>Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.</td>
<td>20%</td>
<td>kg &amp; m²</td>
<td>657.539</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>57.01</td>
<td>00</td>
<td>00</td>
<td>Carpets and other textile floor coverings, knotted, whether or not made up.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5701.10</td>
<td>00</td>
<td>Of wool or fine animal hair</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.21</td>
</tr>
<tr>
<td></td>
<td>5701.90</td>
<td>00</td>
<td>Of other textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.29</td>
</tr>
<tr>
<td>57.02</td>
<td>00</td>
<td>00</td>
<td>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5702.10</td>
<td>00</td>
<td>“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.3</td>
</tr>
<tr>
<td></td>
<td>5702.20</td>
<td>00</td>
<td>Floor coverings of coconut fibres (coir)</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.391</td>
</tr>
<tr>
<td></td>
<td>5702.21</td>
<td>00</td>
<td>- Of wool or fine animal hair</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.511</td>
</tr>
<tr>
<td></td>
<td>5702.32</td>
<td>00</td>
<td>- Of man-made textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.521</td>
</tr>
<tr>
<td></td>
<td>5702.39</td>
<td>00</td>
<td>- Other textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.592</td>
</tr>
<tr>
<td></td>
<td>5702.41</td>
<td>00</td>
<td>- Of wool or fine animal hair</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.512</td>
</tr>
<tr>
<td></td>
<td>5702.42</td>
<td>00</td>
<td>- Of man-made textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.522</td>
</tr>
<tr>
<td></td>
<td>5702.49</td>
<td>00</td>
<td>- Of other textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.583</td>
</tr>
<tr>
<td></td>
<td>5702.50</td>
<td>00</td>
<td>- Other, not of pile construction, not made up</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.53</td>
</tr>
<tr>
<td></td>
<td>5702.91</td>
<td>00</td>
<td>- Of wool or fine animal hair</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.519</td>
</tr>
<tr>
<td></td>
<td>5702.92</td>
<td>00</td>
<td>- Of man-made textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.529</td>
</tr>
<tr>
<td></td>
<td>5702.99</td>
<td>00</td>
<td>- Other textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.599</td>
</tr>
<tr>
<td>57.03</td>
<td>00</td>
<td>00</td>
<td>Carpets and other textile floor coverings, tufted, whether or not made up.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5703.10</td>
<td>00</td>
<td>Of wool or fine animal hair</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.41</td>
</tr>
<tr>
<td></td>
<td>5703.20</td>
<td>00</td>
<td>Of nylon or other polymides</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.42</td>
</tr>
<tr>
<td></td>
<td>5703.30</td>
<td>00</td>
<td>Of other man-made textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.43</td>
</tr>
<tr>
<td></td>
<td>5703.90</td>
<td>00</td>
<td>Of other textile materials</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.49</td>
</tr>
<tr>
<td>57.04</td>
<td>00</td>
<td>00</td>
<td>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>5704.10</td>
<td>00</td>
<td>- Tiles, having a maximum surface area of 0.3 m²</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.611</td>
</tr>
<tr>
<td></td>
<td>5704.20</td>
<td>00</td>
<td>- Tiles, having a maximum surface area exceeding 0.3 m² but not exceeding 1 m²</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.612</td>
</tr>
<tr>
<td></td>
<td>5704.90</td>
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<td>- Other</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.619</td>
</tr>
<tr>
<td></td>
<td>5705.00</td>
<td>00</td>
<td>Other carpets and other textile floor coverings, whether or not made up</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.69</td>
</tr>
</tbody>
</table>
CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

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

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

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

5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
   
   (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

   (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

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

   Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6. In heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>58.01</td>
<td></td>
<td></td>
<td>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5801.10</td>
<td>00</td>
<td>00</td>
<td>- Of wool or fine animal hair</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>054.35</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Of cotton</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5801.21</td>
<td>00</td>
<td>00</td>
<td>- Uncut weft pile fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>052.141</td>
</tr>
<tr>
<td>5801.22</td>
<td>00</td>
<td>00</td>
<td>- Cut corduroy</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>052.151</td>
</tr>
<tr>
<td>5801.23</td>
<td>00</td>
<td>00</td>
<td>- Other weft pile fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>052.152</td>
</tr>
<tr>
<td>5801.26</td>
<td>00</td>
<td>00</td>
<td>- Chenille fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>052.154</td>
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<td>5801.27</td>
<td>00</td>
<td>00</td>
<td>- Warp pile fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>052.155</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Of man-made fibres</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5801.31</td>
<td>00</td>
<td>00</td>
<td>- Uncut weft pile fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>053.911</td>
</tr>
<tr>
<td>5801.32</td>
<td>00</td>
<td>00</td>
<td>- Cut corduroy</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>053.931</td>
</tr>
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<td>5801.33</td>
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<td>00</td>
<td>- Other weft pile fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>053.932</td>
</tr>
<tr>
<td>5801.36</td>
<td>00</td>
<td>00</td>
<td>- Chenille fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>053.934</td>
</tr>
<tr>
<td>5801.37</td>
<td>00</td>
<td>00</td>
<td>- Warp pile fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>053.935</td>
</tr>
<tr>
<td>5801.90</td>
<td>00</td>
<td>00</td>
<td>- Of other textile materials</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>054.95</td>
</tr>
<tr>
<td>58.02</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Terry towelling and similar woven terry fabrics, of cotton</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5802.11</td>
<td>00</td>
<td>00</td>
<td>- Unbleached</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>052.12</td>
</tr>
<tr>
<td>5802.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>052.13</td>
</tr>
<tr>
<td>5802.20</td>
<td>00</td>
<td>00</td>
<td>- Terry towelling and similar woven terry fabrics, of other textile materials</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>054.96</td>
</tr>
<tr>
<td>5802.30</td>
<td>00</td>
<td>00</td>
<td>- Tufted textile fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>054.97</td>
</tr>
<tr>
<td>5803.00</td>
<td>00</td>
<td>00</td>
<td>Gauze, other than narrow fabrics of heading 58.06.</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>054.94</td>
</tr>
<tr>
<td>58.04</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5804.10</td>
<td>00</td>
<td>00</td>
<td>- Tulles and other net fabrics</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>056.41</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Mechanically made lace</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5804.21</td>
<td>00</td>
<td>00</td>
<td>- Of man-made fibres</td>
<td>5%</td>
<td>kg</td>
<td>056.421</td>
</tr>
<tr>
<td>5804.29</td>
<td>00</td>
<td>00</td>
<td>- Of other textile materials</td>
<td>5%</td>
<td>kg</td>
<td>056.422</td>
</tr>
<tr>
<td>5804.30</td>
<td>00</td>
<td>00</td>
<td>- Hand-made lace</td>
<td>5%</td>
<td>kg</td>
<td>056.43</td>
</tr>
<tr>
<td>5805.00</td>
<td>00</td>
<td>00</td>
<td>Hand-woven tapestries of the type Gobelin, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</td>
<td>3%</td>
<td>kg &amp; m²</td>
<td>058.91</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

- **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 (boldus).
  - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics
  - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread
  - Other woven fabrics:
    - Of cotton
    - Of man-made fibres
    - Of other textile materials
  - Fabrics consisting of warp without weft assembled by means of an adhesive (boldus)

- **58.07** Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.
  - Woven
  - Other

- **58.08** Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.
  - Braids in the piece
  - Other

- **58.09** Woven fabrics of metal thread and woven fabrics of metalised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.
  - Woven fabrics of metal thread
  - Woven fabrics of metalised yarn

- **58.10** Embroidery in the piece, in strips or in motifs.
  - Embroidery without visible ground
  - Other embroidery:
    - Of cotton
    - Of man-made fibres
    - Of other textile materials
  - 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.
CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED
TEXTILE FABRICS; TEXTILE ARTICLES OF A
KIND SUITABLE FOR INDUSTRIAL USE

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to:
   (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
      (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
      (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
      (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
      (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
      (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
      (6) Textile products of heading 58.11;
   (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m²; or

(ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55; 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

   (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shapes (other than those having the character of the products of headings 59.08 to 59.10), the following only:

   (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

   (ii) Bolting cloth;

   (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

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

   (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

   (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

   (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>59.01</td>
<td></td>
<td></td>
<td>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 suffened textile fabrics of a kind used for hat foundations.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5901.10</td>
<td>00</td>
<td>00</td>
<td>- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like</td>
<td>5%</td>
<td>kg</td>
<td>657.311</td>
</tr>
<tr>
<td>5901.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>657.319</td>
</tr>
<tr>
<td>59.02</td>
<td></td>
<td></td>
<td>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5902.10</td>
<td>00</td>
<td>00</td>
<td>- Of nylon or other polyamides</td>
<td>5%</td>
<td>kg</td>
<td>657.931</td>
</tr>
<tr>
<td>5902.20</td>
<td>00</td>
<td>00</td>
<td>- Of polyesters</td>
<td>5%</td>
<td>kg</td>
<td>657.632</td>
</tr>
<tr>
<td>5902.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>657.939</td>
</tr>
<tr>
<td>59.03</td>
<td></td>
<td></td>
<td>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5903.10</td>
<td>00</td>
<td>00</td>
<td>- With poly (vinyl chloride)</td>
<td>5%</td>
<td>kg</td>
<td>657.321</td>
</tr>
<tr>
<td>5903.20</td>
<td>00</td>
<td>00</td>
<td>- With polyurethane</td>
<td>5%</td>
<td>kg</td>
<td>657.322</td>
</tr>
<tr>
<td>5903.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>657.329</td>
</tr>
<tr>
<td>59.04</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5904.10</td>
<td>00</td>
<td>00</td>
<td>- Linoleum</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.11</td>
</tr>
<tr>
<td>5904.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg/m²</td>
<td>659.19</td>
</tr>
<tr>
<td>5905.00</td>
<td>00</td>
<td>00</td>
<td>Textile wall coverings</td>
<td>5%</td>
<td>kg/m²</td>
<td>657.35</td>
</tr>
<tr>
<td>59.06</td>
<td></td>
<td></td>
<td>Rubberised textile fabrics, other than those of heading 59.02.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5906.10</td>
<td>00</td>
<td>00</td>
<td>- Adhesive tape of a width not exceeding 20 cm</td>
<td>5%</td>
<td>kg</td>
<td>657.331</td>
</tr>
<tr>
<td>5906.91</td>
<td>00</td>
<td>00</td>
<td>- Knitted or crocheted</td>
<td>5%</td>
<td>kg/m²</td>
<td>657.332</td>
</tr>
<tr>
<td>5906.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>657.339</td>
</tr>
<tr>
<td>5907.00</td>
<td>00</td>
<td>00</td>
<td>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</td>
<td>5%</td>
<td>kg</td>
<td>657.34</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STIC REV.4</td>
</tr>
<tr>
<td>--------</td>
<td>-----</td>
<td>-----</td>
<td>----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>5908.00</td>
<td>00</td>
<td>00</td>
<td>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like, incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated.</td>
<td>5%</td>
<td>kg</td>
<td>657.72</td>
</tr>
<tr>
<td>5909.00</td>
<td>00</td>
<td>00</td>
<td>Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.</td>
<td>5%</td>
<td>kg</td>
<td>657.91</td>
</tr>
<tr>
<td>5910.00</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>657.92</td>
</tr>
<tr>
<td>59.11</td>
<td></td>
<td></td>
<td>Textile products and articles, for technical uses, specified in Note 7 to this Chapter.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5911.10</td>
<td>00</td>
<td>00</td>
<td>- 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)</td>
<td>5%</td>
<td>kg</td>
<td>657.735</td>
</tr>
<tr>
<td>5911.20</td>
<td>00</td>
<td>00</td>
<td>- Boiling cloth, whether or not made up</td>
<td>5%</td>
<td>kg</td>
<td>657.731</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- 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)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5911.31</td>
<td>00</td>
<td>00</td>
<td>- Weighing less than 650 g/m²</td>
<td>5%</td>
<td>kg</td>
<td>657.732</td>
</tr>
<tr>
<td>5911.32</td>
<td>00</td>
<td>00</td>
<td>- Weighing 650 g/m² or more</td>
<td>5%</td>
<td>kg</td>
<td>657.733</td>
</tr>
<tr>
<td>5911.40</td>
<td>00</td>
<td>00</td>
<td>- Straining cloth of a kind used in oil presses or the like, including that of human hair</td>
<td>5%</td>
<td>kg</td>
<td>657.734</td>
</tr>
<tr>
<td>5911.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>657.739</td>
</tr>
</tbody>
</table>
CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes.

1. This Chapter does not cover:
   (a) Crochet lace of heading 58.04;
   (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
   (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

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

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

Subheading Note.

1. Subheading 50.05.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/ m² and not more than 55 g/ m², having a mesh size of not less than 20 holes/ m² and not more than 100 holes/ cm² and impregnated or coated with alphacypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>RIPTON OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>60.01</td>
<td>6001.10</td>
<td>00 00</td>
<td>“Long pile” fabrics and terry fabrics, knitted or crocheted.</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.11</td>
</tr>
<tr>
<td></td>
<td>6001.21</td>
<td>00 00</td>
<td>Loop pile fabrics.</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.121</td>
</tr>
<tr>
<td></td>
<td>6001.22</td>
<td>00 00</td>
<td>Of cotton</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.122</td>
</tr>
<tr>
<td></td>
<td>6001.29</td>
<td>00 00</td>
<td>Of other textile materials</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.129</td>
</tr>
<tr>
<td></td>
<td>6001.91</td>
<td>00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.191</td>
</tr>
<tr>
<td></td>
<td>6001.92</td>
<td>00 00</td>
<td>Of man-made fibres</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.192</td>
</tr>
<tr>
<td></td>
<td>6001.99</td>
<td>00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.199</td>
</tr>
<tr>
<td>60.02</td>
<td>6002.40</td>
<td>00 00</td>
<td>Knitted or crocheted fabrics of a width not exceeding 50 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.213</td>
</tr>
<tr>
<td></td>
<td>6002.90</td>
<td>00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.214</td>
</tr>
<tr>
<td>60.03</td>
<td>6003.10</td>
<td>00 00</td>
<td>Knitted or crocheted fabrics of a width not exceeding 50 cm, other than those of heading 60.01 or 60.02.</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.215</td>
</tr>
<tr>
<td></td>
<td>6003.20</td>
<td>00 00</td>
<td>Of wool or fine animal hair</td>
<td>5%</td>
<td>kg &amp; m^2</td>
<td>655.216</td>
</tr>
<tr>
<td></td>
<td>6003.30</td>
<td>00 00</td>
<td>Of synthetic fibres</td>
<td>5%</td>
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## Customs (Amendment of Schedules) Act [No. 16]

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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 65.09; 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 fulfill all the
   above conditions:

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

   350
evening dress (tailcoat), generally made of black fabric, the jacket of which is relative short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

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

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

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

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

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

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

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

Additional CARICOM Guidelines.

1. Subheadings 6108.91.90, 6108.92.90 and 6108.99.90 include, but are not limited to, the following: beach robes, bed jackets, lounging robes, house coats, camiknickers and teddies.
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**61.05**

Men’s or boys’ shirts, knitted or crocheted.

- Of cotton: 20% kg&u 843.71
- Of man-made fibres: 20% kg&u 843.791
- Of other textile materials: 20% kg&u 843.799

**61.06**

Women’s or girls’ blouses, shirts and shirt-blouses, knitted or crocheted,

- Of cotton:
  - Blouses: 20% kg&u 844.71
  - Shirts: 20% kg&u 844.72
- Of man-made fibres:
  - Blouses: 20% kg&u 844.73
  - Shirts: 20% kg&u 844.74
- Of other textile materials:
  - Blouses: 20% kg&u 844.75
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<th>DUTY RATE</th>
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<td></td>
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<td>- Underpant and briefs.</td>
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<td>Graduated compression hosiery (for example, stockings for varicose veins)</td>
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<td>Other women's full-length or knee-length hosiery, measuring per single yam less</td>
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## CUSTOMS (AMENDMENT OF SCHEDULES) ACT

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<td>- Shawls, scarves, mufflers, mantillas, veils and the like</td>
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<td>- Parts</td>
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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 65.09; or
   
   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

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

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

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

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

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

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

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

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

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

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

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

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a)
above and a type of padded, sleeveless jacket worn over the overall.
All the components of a “ski ensemble” must be made up in a fabric of the same texture, style
and composition whether or not of the same colour; they also must be of corresponding or
compatible size.

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

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as
men's or boys' garments, and those designed for right over left closure at the front as women's
or girls' garments. These provisions do not apply where the cut of the garment clearly indicates
that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls'
garments are to be classified in the headings covering women's or girls' garments.

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

Additional CARICOM Guidelines.

1. Subheadings 6208.91.90, 6208.92.90 and 6208.99.90 include, but are not limited to, the
following: beachrobes, bed jackets, lounging robes, house coats, camiknickers and teddies.
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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).
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## CUSTOMS (AMENDMENT OF SCHEDULES) ACT

### [No. 16]

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<th>UNIT</th>
<th>SITC REV 4</th>
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<td>- Of other textile materials</td>
<td>20%</td>
<td>kg &amp; n</td>
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</tr>
<tr>
<td>62.12</td>
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<td></td>
<td>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>845 51</td>
</tr>
<tr>
<td>6212.10</td>
<td>00</td>
<td>00</td>
<td>- Brassieres</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>845 51</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Girdles and panty-girdles</td>
<td>20%</td>
<td>kg &amp; n</td>
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</tr>
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<td>00</td>
<td>- Corselettes</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>845 522</td>
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<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>845 529</td>
</tr>
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<tr>
<td>6213.20</td>
<td>00</td>
<td>00</td>
<td>- Of cotton</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 112</td>
</tr>
<tr>
<td>6213.90</td>
<td>00</td>
<td>00</td>
<td>- Of other textile materials</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 119</td>
</tr>
<tr>
<td>62.14</td>
<td></td>
<td></td>
<td>Shawls, scarves, mufflers, mantillas, veils and the like</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 121</td>
</tr>
<tr>
<td>6214.10</td>
<td>00</td>
<td>00</td>
<td>- Of silk or silk waste</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 121</td>
</tr>
<tr>
<td>6214.20</td>
<td>00</td>
<td>00</td>
<td>- Of wool or fine animal hair</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 122</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Of synthetic fibres</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 123</td>
</tr>
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<td>20%</td>
<td>kg &amp; n</td>
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<td>00</td>
<td>00</td>
<td>- Of other textile materials</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 129</td>
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<td></td>
<td>Ties, bow ties and cravats</td>
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<td>00</td>
<td>00</td>
<td>- Of silk or silk waste</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 131</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Of man-made fibres</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 132</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Of other textile materials</td>
<td>20%</td>
<td>kg &amp; n</td>
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<td>kg &amp; n</td>
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<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 149</td>
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<td>kg &amp; n</td>
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</tr>
<tr>
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<td>00</td>
<td>- Accessories</td>
<td>20%</td>
<td>kg &amp; n</td>
<td>846 191</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
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CHAPTER 63
OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes.

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

2. Sub-Chapter 1 does not cover:
   (a) Goods of Chapters 56 to 62; or
   (b) Worn clothing or other worn articles of heading 6309.00.

3. Heading 63.09 applies only to the following goods:
   (a) Articles of textile materials:
      (i) Clothing and clothing accessories, and parts thereof;
      (ii) Blankets and travelling rugs;
      (iii) Bed linen, table linen, toilet linen and kitchen linen;
      (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
   (b) Footwear and headgear of any material other than asbestos.

   In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:
      (i) they must show signs of appreciable wear, and
      (ii) they must be presented in bulk or in bales, sacks or similar packings.

Subheading Note.

1. Subheading 6304.20 covers articles made from fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).
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<th>HS</th>
<th>CET</th>
<th>CUS</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
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<td>00</td>
<td>00</td>
<td>- Electric blankets</td>
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<td>kg&amp;u</td>
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<tr>
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<td>00</td>
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<td>20%</td>
<td>kg</td>
<td>658.31</td>
</tr>
<tr>
<td>6301.30</td>
<td>00</td>
<td>00</td>
<td>- Blankets (other than electric blankets) and travelling rugs, of cotton</td>
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<td>kg</td>
<td>658.32</td>
</tr>
<tr>
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<td>00</td>
<td>- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres</td>
<td>20%</td>
<td>kg</td>
<td>658.33</td>
</tr>
<tr>
<td>6301.90</td>
<td>00</td>
<td>00</td>
<td>- Other blankets and travelling rugs</td>
<td>20%</td>
<td>kg</td>
<td>658.39</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
<td>658.431</td>
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<td>- Of man-made fibres</td>
<td>20%</td>
<td>kg</td>
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<td>00</td>
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<td>20%</td>
<td>kg</td>
<td>658.471</td>
</tr>
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<td>kg</td>
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<td>20%</td>
<td>kg</td>
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<tr>
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<td>00</td>
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<td>kg</td>
<td>658.471</td>
</tr>
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</tr>
<tr>
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<td>kg&amp;u</td>
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<td>00</td>
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<td>kg&amp;u</td>
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<td>20%</td>
<td>kg&amp;u</td>
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<td>20%</td>
<td>kg&amp;u</td>
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<td>- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair</td>
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<td>kg</td>
<td>658.31</td>
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<tr>
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<td>- Blankets (other than electric blankets) and travelling rugs, of cotton</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
<td>658.471</td>
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<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg&amp;l</td>
<td>658.516</td>
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<td>00</td>
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<td>20%</td>
<td>kg&amp;l</td>
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<td>90</td>
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<td>20%</td>
<td>kg&amp;l</td>
<td>658.516</td>
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<td>00</td>
<td>- Of cotton</td>
<td>20%</td>
<td>kg&amp;l</td>
<td>658.517</td>
</tr>
<tr>
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<td>00</td>
<td>- Of synthetic fibres</td>
<td>20%</td>
<td>kg&amp;l</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### Description of Goods

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<th>UNIT</th>
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<td>kg</td>
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#### II - Sets

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<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REF 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>6308.00</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>658.59</td>
</tr>
</tbody>
</table>

#### III - Worn Clothing and Worn Textiles Articles; Rags

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>SITC REF</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REF 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>63.10</td>
<td>00</td>
<td>00</td>
<td>Worn clothing and other worn articles.</td>
<td>20%</td>
<td>kg</td>
<td>269.01</td>
</tr>
<tr>
<td>6310.10</td>
<td>00</td>
<td>00</td>
<td>Sorted</td>
<td>5%</td>
<td>kg</td>
<td>269.021</td>
</tr>
<tr>
<td>6310.50</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>269.029</td>
</tr>
</tbody>
</table>
SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR
CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE;
PARTS OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:
   (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
   (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
   (c) Worn footwear of heading 63.09;
   (d) Articles of asbestos (heading 68.12);
   (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
   (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sports wear (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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>64.01</td>
<td>10</td>
<td>00</td>
<td>Waterproof footwear with outer soles and uppers of rubber or plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.11</td>
</tr>
<tr>
<td>6401.10</td>
<td>00</td>
<td>00</td>
<td>- Footwear incorporating a protective metal toe-cap</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.11</td>
</tr>
<tr>
<td>64.02</td>
<td>10</td>
<td>00</td>
<td>Other footwear with outer soles and uppers of rubber or plastics.</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.312</td>
</tr>
<tr>
<td>6402.12</td>
<td>00</td>
<td>00</td>
<td>- - Ski-boots, cross country ski footwear and snowboards boots</td>
<td>10%</td>
<td>kg&amp;2u</td>
<td>851.21</td>
</tr>
<tr>
<td>6402.19</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>10%</td>
<td>kg&amp;2u</td>
<td>851.23</td>
</tr>
<tr>
<td>6402.20</td>
<td>00</td>
<td>00</td>
<td>- Footwear with upper straps or thongs assembled to the sole by means of plugs</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.321</td>
</tr>
<tr>
<td>64.03</td>
<td>10</td>
<td>00</td>
<td>Other footwear</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.322</td>
</tr>
<tr>
<td>6403.12</td>
<td>00</td>
<td>00</td>
<td>- Ski-boots, cross-country ski footwear and snowboard boots</td>
<td>10%</td>
<td>kg&amp;2u</td>
<td>851.22</td>
</tr>
<tr>
<td>6403.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>10%</td>
<td>kg&amp;2u</td>
<td>851.24</td>
</tr>
<tr>
<td>6403.20</td>
<td>00</td>
<td>00</td>
<td>- Footwear with outer soles of leather and uppers which consist of leather straps across the instep and around the big toe</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.41</td>
</tr>
<tr>
<td>6403.40</td>
<td>00</td>
<td>00</td>
<td>- Other footwear, incorporating a protective metal toe-cap</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.15</td>
</tr>
<tr>
<td>6403.51</td>
<td>00</td>
<td>00</td>
<td>- Other footwear with outer soles of leather.</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.481</td>
</tr>
<tr>
<td>6403.59</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg&amp;2u</td>
<td>851.482</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STIC REV-4</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>-------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>--------</td>
<td>------------</td>
</tr>
<tr>
<td>6403.91</td>
<td>00</td>
<td>00</td>
<td>- - Covering the ankle</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.483</td>
</tr>
<tr>
<td>6403.99</td>
<td>00</td>
<td>00</td>
<td>- - Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6403.99</td>
<td>10</td>
<td>00</td>
<td>- - - With outer soles of rubber or plastics and upper straps and thongs of leather</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.484</td>
</tr>
<tr>
<td>6403.99</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.489</td>
</tr>
<tr>
<td>64.04</td>
<td></td>
<td></td>
<td>Footwear with outer soles of rubber, plastics, leather or composition leather and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>uppers of textile materials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6404.11</td>
<td>00</td>
<td>00</td>
<td>- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes</td>
<td>10%</td>
<td>kg &amp; 2u</td>
<td>851.251</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>and the like</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6404.11</td>
<td>10</td>
<td>00</td>
<td>- - - Sports footwear</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.259</td>
</tr>
<tr>
<td>6404.11</td>
<td>20</td>
<td>00</td>
<td>- - Tennis shoes, basketball shoes, gym shoes, training shoes and the like</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.259</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6404.19</td>
<td>10</td>
<td>00</td>
<td>- - - With outer soles of rubber or plastics and upper straps and thongs of textile</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.511</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>materials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6404.19</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.519</td>
</tr>
<tr>
<td>6404.20</td>
<td>00</td>
<td>00</td>
<td>- Footwear with outer soles of leather or composition</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.52</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>leather</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>64.05</td>
<td></td>
<td></td>
<td>Other footwear</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6405.10</td>
<td>00</td>
<td>00</td>
<td>- With uppers of leather or composition leather</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.49</td>
</tr>
<tr>
<td>6405.20</td>
<td>00</td>
<td>00</td>
<td>- With uppers of textile materials</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.59</td>
</tr>
<tr>
<td>6405.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg &amp; 2u</td>
<td>851.43</td>
</tr>
<tr>
<td>64.06</td>
<td></td>
<td></td>
<td>Parts of footwear (including uppers whether or not attached to soles other than</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>outer soles); removable insoles, heel cushions and similar articles; gaiters,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>leggings and similar articles, and parts thereof</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6406.10</td>
<td>00</td>
<td>00</td>
<td>- Uppers and parts thereof, other than stiffeners</td>
<td>5%</td>
<td>kg</td>
<td>851.91</td>
</tr>
<tr>
<td>6406.20</td>
<td>00</td>
<td>00</td>
<td>- Outer soles and heels, of rubber or plastics</td>
<td>5%</td>
<td>kg</td>
<td>851.92</td>
</tr>
<tr>
<td>6406.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6406.90</td>
<td>10</td>
<td>00</td>
<td>- - - Gaiters, leggings and similar articles, and parts thereof</td>
<td>20%</td>
<td>kg</td>
<td>851.95</td>
</tr>
<tr>
<td>6406.90</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>851.99</td>
</tr>
</tbody>
</table>
A.D. 2019]  

CUSTOMS (AMENDMENT OF SCHEDULES) ACT  

[No. 16

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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>6501.00</td>
<td>00</td>
<td>00</td>
<td>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>657.61</td>
</tr>
<tr>
<td>6502.00</td>
<td>00</td>
<td>00</td>
<td>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.</td>
<td>15%</td>
<td>kg&amp;cu</td>
<td>657.62</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>[65.03] Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6504.00</td>
<td>00</td>
<td>00</td>
<td>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>848.42</td>
</tr>
<tr>
<td>65.05</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6505.00</td>
<td>10</td>
<td>00</td>
<td>- - - Hair-nets of human hair</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>848.431</td>
</tr>
<tr>
<td>6505.00</td>
<td>20</td>
<td>00</td>
<td>- - - Hair-nets of other materials</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>848.432</td>
</tr>
<tr>
<td>6505.00</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>848.439</td>
</tr>
<tr>
<td>65.06</td>
<td></td>
<td></td>
<td>Other headgear, whether or not lined or trimmed.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6506.10</td>
<td>00</td>
<td>00</td>
<td>- Safety headgear</td>
<td>Free</td>
<td>kg&amp;cu</td>
<td>848.44</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6506.91</td>
<td>00</td>
<td>00</td>
<td>- - - Of rubber or of plastics</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>848.45</td>
</tr>
<tr>
<td>6506.99</td>
<td>00</td>
<td>00</td>
<td>- - - Of other materials</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>848.49</td>
</tr>
<tr>
<td>6507.00</td>
<td>00</td>
<td>00</td>
<td>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>848.48</td>
</tr>
</tbody>
</table>
CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS,
WHIPS, RIDING-CROSSES 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAI</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>66.01</td>
<td></td>
<td></td>
<td>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6601.10</td>
<td>00</td>
<td>00</td>
<td>- Garden or similar umbrellas</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>899.411</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6601.91</td>
<td>00</td>
<td>00</td>
<td>-- Having a telescopic shaft</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>899.412</td>
</tr>
<tr>
<td>6601.99</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>899.419</td>
</tr>
<tr>
<td>6602.00</td>
<td>00</td>
<td>00</td>
<td>Walking-sticks, seat-sticks, whips, riding-crops and the like.</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>899.42</td>
</tr>
<tr>
<td>66.03</td>
<td></td>
<td></td>
<td>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6603.20</td>
<td>00</td>
<td>00</td>
<td>- Umbrella frames, including frames mounted on shafts (sticks)</td>
<td>5%</td>
<td>kg</td>
<td>899.492</td>
</tr>
<tr>
<td>6603.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>899.499</td>
</tr>
</tbody>
</table>
CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE
OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS;
ARTICLES OF HUMAN HAIR

Notes.

1. This Chapter does not cover:
   (a) Straining cloth of human hair (heading 59.11);
   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
   (c) Footwear (Chapter 64);
   (d) Headgear or hair-nets (Chapter 65);
   (e) Toys, sports requisites or carnival articles (Chapter 95); or
   (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:
   (a) Articles in which feathers or down constitute only filling or padding (for example, bedding
       of heading 94.04);
   (b) Articles of apparel or clothing accessories in which feathers or down constitute no more
       than mere trimming or padding; or
   (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:
   (a) Articles of glass (Chapter 70); or
   (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials,
       obtained in one piece by moulding, forging, carving, stamping or other process, or
       consisting of parts assembled otherwise than by binding, gluing, fitting into one
       another or similar methods.
<table>
<thead>
<tr>
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>67.01</td>
<td></td>
<td></td>
<td>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).</td>
<td>20%</td>
<td>kg</td>
<td>899.921</td>
</tr>
<tr>
<td>6701.00</td>
<td>10</td>
<td>00</td>
<td>- - - Fans</td>
<td>20%</td>
<td>kg</td>
<td>899.922</td>
</tr>
<tr>
<td>6701.00</td>
<td>20</td>
<td>00</td>
<td>- - - Other articles</td>
<td>20%</td>
<td>kg</td>
<td>899.922</td>
</tr>
<tr>
<td>6701.00</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>899.929</td>
</tr>
<tr>
<td>67.02</td>
<td></td>
<td></td>
<td>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6702.10</td>
<td>00</td>
<td>00</td>
<td>- Of plastics:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6702.10</td>
<td>10</td>
<td>00</td>
<td>- - - Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit</td>
<td>20%</td>
<td>kg</td>
<td>899.211</td>
</tr>
<tr>
<td>6702.10</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>15%</td>
<td>kg</td>
<td>899.219</td>
</tr>
<tr>
<td>6702.90</td>
<td>00</td>
<td>00</td>
<td>- Of other materials</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6702.90</td>
<td>10</td>
<td>00</td>
<td>- - - Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit</td>
<td>20%</td>
<td>kg</td>
<td>899.291</td>
</tr>
<tr>
<td>6702.90</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>15%</td>
<td>kg</td>
<td>899.299</td>
</tr>
<tr>
<td>6703.00</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>899.94</td>
</tr>
<tr>
<td>67.04</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6704.11</td>
<td>00</td>
<td>00</td>
<td>- Of synthetic textile materials:</td>
<td>20%</td>
<td>kg</td>
<td>899.951</td>
</tr>
<tr>
<td>6704.19</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>899.952</td>
</tr>
<tr>
<td>6704.20</td>
<td>00</td>
<td>00</td>
<td>- Of human hair</td>
<td>20%</td>
<td>kg</td>
<td>899.953</td>
</tr>
<tr>
<td>6704.90</td>
<td>00</td>
<td>00</td>
<td>- Of other materials</td>
<td>20%</td>
<td>kg</td>
<td>899.959</td>
</tr>
</tbody>
</table>
SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE
CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

Notes.

1. This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading 84.42;

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

(h) Dental burrs (heading 90.46);

(ij) Articles of Chapter 94 (for example, clocks and clock cases);

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

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

(m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 95, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils), 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.
CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
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<tr>
<td>6801.00</td>
<td>00</td>
<td>00</td>
<td>Sets, curbstones and flagstones, of natural stone (except slate).</td>
<td>15%</td>
<td>kg</td>
<td>661.31</td>
</tr>
<tr>
<td>68.02</td>
<td></td>
<td></td>
<td>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).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6802.10</td>
<td>10</td>
<td>00</td>
<td>- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square of the side of which is less than 7 cm, artificially coloured granules, chippings and powder.</td>
<td>20%</td>
<td>kg</td>
<td>661.331</td>
</tr>
<tr>
<td>6802.10</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>661.339</td>
</tr>
<tr>
<td>6802.21</td>
<td>10</td>
<td>00</td>
<td>- - Marble, travertine and alabaster: Articles</td>
<td>20%</td>
<td>kg</td>
<td>661.341</td>
</tr>
<tr>
<td>6802.21</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>15%</td>
<td>kg</td>
<td>661.349</td>
</tr>
<tr>
<td>6802.23</td>
<td>10</td>
<td>00</td>
<td>- - Granite: Articles</td>
<td>20%</td>
<td>kg</td>
<td>661.353</td>
</tr>
<tr>
<td>6802.23</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>15%</td>
<td>kg</td>
<td>661.354</td>
</tr>
<tr>
<td>6802.29</td>
<td>10</td>
<td>00</td>
<td>- - Other stone: Articles</td>
<td>20%</td>
<td>kg</td>
<td>661.355</td>
</tr>
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<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>15%</td>
<td>kg</td>
<td>661.359</td>
</tr>
<tr>
<td>6802.91</td>
<td>10</td>
<td>00</td>
<td>- - Marble, travertine and alabaster: Other: Articles</td>
<td>20%</td>
<td>kg</td>
<td>661.361</td>
</tr>
<tr>
<td>6802.91</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>15%</td>
<td>kg</td>
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<td>6802.92</td>
<td>10</td>
<td>00</td>
<td>- - Other calcareous stone: Articles</td>
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<td>kg</td>
<td>661.391</td>
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<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>15%</td>
<td>kg</td>
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<td>10</td>
<td>00</td>
<td>- - Granite: Articles</td>
<td>20%</td>
<td>kg</td>
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<td>90</td>
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<td>15%</td>
<td>kg</td>
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<td>- - Other stone: Articles</td>
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<td>kg</td>
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<td>kg</td>
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<td>Worked slate and articles of slate or of agglomerated slate.</td>
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<td>803.00</td>
<td>10</td>
<td>00</td>
<td>- - Trough, reservoirs, basins and sinks</td>
<td>20%</td>
<td>kg</td>
<td>661.321</td>
</tr>
<tr>
<td>803.00</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>661.329</td>
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387
<table>
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<th>Code</th>
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<th>Unit</th>
<th>Duty</th>
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<td>68.04</td>
<td>Millstones, grindstones, grinding wheels and the like, without frameworks,</td>
<td>Free</td>
<td>kg</td>
<td>663.11</td>
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</tr>
<tr>
<td></td>
<td>for grinding, sharpening, polishing, trueing or cutting, hand sharpening</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>or polishing stones, and parts thereof, of natural stone, of agglomerated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>natural or artificial abrasives, or of ceramics, with or without parts of</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>other materials.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68.04</td>
<td>Other millstones, grindstones, grinding wheels and the like,</td>
<td>Free</td>
<td>kg</td>
<td>663.12</td>
<td></td>
</tr>
<tr>
<td>68.04</td>
<td>- Of agglomerated synthetic or natural diamond</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>68.04</td>
<td>- Of other agglomerated abrasives or of ceramics</td>
<td>Free</td>
<td>kg</td>
<td>663.12</td>
<td></td>
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<tr>
<td>68.04</td>
<td>- Of natural stone</td>
<td>Free</td>
<td>kg</td>
<td>663.13</td>
<td></td>
</tr>
<tr>
<td>68.04</td>
<td>Hand sharpening or polishing stones</td>
<td>Free</td>
<td>kg</td>
<td>663.13</td>
<td></td>
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<tr>
<td>68.05</td>
<td>Natural or artificial abrasive powder or grain, on a base of textile</td>
<td>Free</td>
<td>kg</td>
<td>663.21</td>
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<tr>
<td></td>
<td>material, of paper, of paperboard or of other materials, whether or not</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>cut to shape or sewn or otherwise made up.</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>68.05</td>
<td>On a base of woven textile fabric only</td>
<td>Free</td>
<td>kg</td>
<td>663.22</td>
<td></td>
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<tr>
<td>68.05</td>
<td>On a base of paper or paperboard only</td>
<td>Free</td>
<td>kg</td>
<td>663.29</td>
<td></td>
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<tr>
<td>68.05</td>
<td>On a base of other materials</td>
<td>Free</td>
<td>kg</td>
<td>663.29</td>
<td></td>
</tr>
<tr>
<td>68.06</td>
<td>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite,</td>
<td>5%</td>
<td>kg</td>
<td>663.51</td>
<td></td>
</tr>
<tr>
<td></td>
<td>expanded clays, foamed slag and similar expanded mineral materials;</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>mixtures and articles of heat-insulating, sound-insulating or sound-</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>absorbing mineral materials, other than those of heading 68.11 or</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>68.12 or of Chapter 69</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68.06</td>
<td>Slag wool, rock wool and similar mineral wools (including intermixtures</td>
<td>5%</td>
<td>kg</td>
<td>663.52</td>
<td></td>
</tr>
<tr>
<td></td>
<td>thereof), in bulk, sheets or rolls</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68.06</td>
<td>Exfoliated vermiculite, expanded clays, foamed slag and similar expanded</td>
<td>5%</td>
<td>kg</td>
<td>663.53</td>
<td></td>
</tr>
<tr>
<td></td>
<td>mineral materials (including intermixtures thereof)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68.06</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>663.53</td>
<td></td>
</tr>
<tr>
<td>68.07</td>
<td>Articles of asphalt or of similar material (for example, petroleum bitumen</td>
<td>15%</td>
<td>kg</td>
<td>661.81</td>
<td></td>
</tr>
<tr>
<td></td>
<td>or coal tar pitch).</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68.07</td>
<td>In rolls</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68.07</td>
<td>Other</td>
<td>15%</td>
<td>kg</td>
<td>661.81</td>
<td></td>
</tr>
<tr>
<td>68.08</td>
<td>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of</td>
<td>15%</td>
<td>kg</td>
<td>661.82</td>
<td></td>
</tr>
<tr>
<td>68.08</td>
<td>straw or of shavings, chips, particles, sawdust or other waste, of wood,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>agglomerated with cement, plaster or other mineral binders.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>68.09</td>
<td>Articles of plaster or of compositions based on plaster.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## CUSTOMS (AMENDMENT OF SCHEDULES) ACT

### 68.10 Articles of cement, of concrete or of artificial stone, whether or not reinforced:
- Tiles, flagstones, bricks and similar articles:
  - 0810.11 00 00 - Building blocks and bricks
    - 15% kg 663.321
  - Other:
    - 0810.19 00 00
      - - - Prefabricated structural components for building or civil engineering
        - 15% kg 663.33
    - Other:
      - - - - Statues, statuettes, animal figures ; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs
        - 20% kg 663.341
  - 0810.99 90 00 - - - - Pipes
    - 15% kg 663.342
    - Other
      - 15% kg 663.349

### 68.11 Articles of asbestos-cement, of cellulose fibre-cement or the like:
- Containing asbestos:
  - 0811.40 00 00
    - 5% kg 661.834
- Not containing asbestos:
  - 0811.81 00 00 - Corrugated sheets
    - 5% kg 661.8351
  - Other:
    - 0811.82 00 00
      - - - Other sheets, panels, tiles and similar articles
        - 5% kg 661.8352
    - - - Other articles
      - 5% kg 661.8359

### 68.12 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13:
- Of crocidolite:
  - 0812.80 00 00
    - 5% kg 663.811
  - Other:
    - 0812.81 00 00 - Clothing, clothing accessories, footwear and headgear
      - 5% kg 663.8121
    - 0812.92 00 00 - Paper, millboard and felt
      - 5% kg 663.8122
    - 0812.93 00 00 - Compressed asbestos fibre jointing in sheets or rolls
      - 5% kg 663.8123
    - Other:
      - 5% kg 663.8129

### 68.13 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Percentage</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>6813.20</td>
<td>Clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other material.</td>
<td>5%</td>
<td>kg</td>
<td>663.822</td>
</tr>
<tr>
<td>6813.81</td>
<td>- Not containing asbestos:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>6813.89</td>
<td>- - Brake linings and pads</td>
<td>10%</td>
<td>kg</td>
<td>663.8231</td>
</tr>
<tr>
<td>6813.89</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>663.8239</td>
</tr>
<tr>
<td>68.14</td>
<td>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6814.10</td>
<td>- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support</td>
<td>5%</td>
<td>kg</td>
<td>663.351</td>
</tr>
<tr>
<td>6814.90</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>663.359</td>
</tr>
<tr>
<td>68.15</td>
<td>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>6815.10</td>
<td>- Non-electrical articles of graphite or other carbon</td>
<td>5%</td>
<td>kg</td>
<td>663.36</td>
</tr>
<tr>
<td>6815.20</td>
<td>- Articles of peat</td>
<td>5%</td>
<td>kg</td>
<td>663.37</td>
</tr>
<tr>
<td></td>
<td>- Other articles</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6815.91</td>
<td>- - Containing magnesite, dolomite or chromite</td>
<td>5%</td>
<td>kg</td>
<td>663.38</td>
</tr>
<tr>
<td>6815.99</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>663.39</td>
</tr>
</tbody>
</table>
CUSTOMS (AMENDMENT OF SCHEDULES) ACT

CHAPTER 69

CERAMIC PRODUCTS

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

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) Ceramets 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);
   (i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
   (j) Articles of Chapter 95 (for example, toys, games and sports requisites);
   (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
   (m) Articles of Chapter 97 (for example, works of art).

Additional CARICOM Guideline:

Complete lavatory sets refers to permanent fixtures comprising a lavatory bowl and tank whether or not equipped with their fittings.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>6901.00</td>
<td>00</td>
<td>00</td>
<td>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</td>
<td>5%</td>
<td>kg</td>
<td>662.31</td>
</tr>
<tr>
<td>6902.10</td>
<td>00</td>
<td>00</td>
<td>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6902.10</td>
<td>10</td>
<td>00</td>
<td>- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr. expressed as MgO, CaO or Cr2O3:</td>
<td>5%</td>
<td>kg</td>
<td>662.321</td>
</tr>
<tr>
<td>6902.10</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>662.322</td>
</tr>
<tr>
<td>6902.20</td>
<td>00</td>
<td>00</td>
<td>- Containing by weight more than 50% of alumina (Al2O3) of silica (SiO2) or of a mixture or compound of these products:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6902.20</td>
<td>10</td>
<td>00</td>
<td>- Refractory bricks</td>
<td>5%</td>
<td>kg</td>
<td>662.323</td>
</tr>
<tr>
<td>6902.20</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>662.324</td>
</tr>
<tr>
<td>6902.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>662.329</td>
</tr>
<tr>
<td>6903.10</td>
<td>00</td>
<td>00</td>
<td>Other refractory ceramic goods (for example, retorts, crucibles, muffle, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</td>
<td>5%</td>
<td>kg</td>
<td>663.71</td>
</tr>
<tr>
<td>6903.20</td>
<td>00</td>
<td>00</td>
<td>- Containing by weight more than 50% of graphite or other carbon of a mixture of these products</td>
<td>5%</td>
<td>kg</td>
<td>663.72</td>
</tr>
<tr>
<td>6903.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>663.79</td>
</tr>
</tbody>
</table>

II - OTHER CERAMIC PRODUCTS

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>6904.10</td>
<td>00</td>
<td>00</td>
<td>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</td>
<td>15%</td>
<td>kg</td>
<td>662.411</td>
</tr>
<tr>
<td>6904.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6904.90</td>
<td>10</td>
<td>00</td>
<td>- Tiles</td>
<td>15%</td>
<td>kg</td>
<td>662.412</td>
</tr>
<tr>
<td>6904.90</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>15%</td>
<td>kg</td>
<td>662.418</td>
</tr>
<tr>
<td>6905.10</td>
<td>00</td>
<td>00</td>
<td>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</td>
<td>15%</td>
<td>kg</td>
<td>662.421</td>
</tr>
<tr>
<td>6905.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>15%</td>
<td>kg</td>
<td>662.428</td>
</tr>
<tr>
<td>6906.00</td>
<td>00</td>
<td>00</td>
<td>Ceramic pipes, conduits, guttering and pipe fittings.</td>
<td>15%</td>
<td>kg</td>
<td>662.43</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Tariff Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>69.07</td>
<td>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Flags and paving, hearth or wall tiles, other than those of subheadings 6907 30 and 6907 40:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6907.21</td>
<td>- Of a water absorption coefficient by weight not exceeding 0.5%</td>
<td>15%</td>
<td>kg/m²</td>
<td>662.451</td>
</tr>
<tr>
<td>6907.22</td>
<td>- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6907.22</td>
<td>- Clay tiles</td>
<td>15%</td>
<td>kg/eu</td>
<td>662.452</td>
</tr>
<tr>
<td>6907.22</td>
<td>- Other tiles</td>
<td>15%</td>
<td>kg/eu</td>
<td>662.453</td>
</tr>
<tr>
<td>6907.23</td>
<td>- Of a water absorption coefficient by weight exceeding 10%:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6907.23</td>
<td>- Clay tiles</td>
<td>15%</td>
<td>kg/eu</td>
<td>662.454</td>
</tr>
<tr>
<td>6907.23</td>
<td>- Other tiles</td>
<td>15%</td>
<td>kg/eu</td>
<td>662.455</td>
</tr>
<tr>
<td>6907.30</td>
<td>- Mosaic cubes and the like, other than those of subheading 6907 40</td>
<td>5%</td>
<td>kg/eu</td>
<td>662.456</td>
</tr>
<tr>
<td>6907.40</td>
<td>- Finishing ceramics</td>
<td>5%</td>
<td>kg/eu</td>
<td>662.457</td>
</tr>
</tbody>
</table>

[Deleted]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Tariff Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>69.09</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Ceramic wares for laboratory, chemical or other technical uses:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6909.11</td>
<td>- Of porcelain or china</td>
<td>Free</td>
<td>kg</td>
<td>663.911</td>
</tr>
<tr>
<td>6909.12</td>
<td>- Articles having a hardness equivalent to 9 or more on the Mohs scale</td>
<td>Free</td>
<td>kg</td>
<td>663.912</td>
</tr>
<tr>
<td>6909.19</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>663.913</td>
</tr>
<tr>
<td>6909.90</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>663.919</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Tariff Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>69.10</td>
<td>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Of porcelain or china</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6910.10</td>
<td>- Sinks</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.211</td>
</tr>
<tr>
<td>6910.10</td>
<td>- Wash basins and wash basin pedestals</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.212</td>
</tr>
<tr>
<td>6910.10</td>
<td>- Baths</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.213</td>
</tr>
<tr>
<td>6910.10</td>
<td>- Bidets</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.214</td>
</tr>
<tr>
<td>6910.10</td>
<td>- Water closet pans (lavatory bowls)</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.215</td>
</tr>
<tr>
<td>6910.10</td>
<td>- Flushing cisterns (tanks)</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.216</td>
</tr>
<tr>
<td>6910.10</td>
<td>- Urinals</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.217</td>
</tr>
<tr>
<td>6910.10</td>
<td>- Complete lavatory sets</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.218</td>
</tr>
<tr>
<td>6910.10</td>
<td>- Other</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.219</td>
</tr>
<tr>
<td>6910.90</td>
<td>- Other</td>
<td>25%</td>
<td>kg/eu</td>
<td>812.29</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Tariff Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>69.11</td>
<td>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Tariff</td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
<td>-------</td>
<td>---------</td>
</tr>
<tr>
<td>6911.10</td>
<td>Tableware and kitchenware</td>
<td>20%</td>
<td>kg</td>
<td>666.111</td>
</tr>
<tr>
<td>6911.10</td>
<td>- Tableware</td>
<td>20%</td>
<td>kg</td>
<td>666.112</td>
</tr>
<tr>
<td>6911.10</td>
<td>- Kitchenware</td>
<td>20%</td>
<td>kg</td>
<td>666.112</td>
</tr>
<tr>
<td>6911.90</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>666.12</td>
</tr>
<tr>
<td>6912.00</td>
<td>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</td>
<td>20%</td>
<td>kg</td>
<td>666.131</td>
</tr>
<tr>
<td>6912.00</td>
<td>- Tableware and kitchenware</td>
<td>20%</td>
<td>kg</td>
<td>666.131</td>
</tr>
<tr>
<td>6912.00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>666.136</td>
</tr>
<tr>
<td>6913.10</td>
<td>Statuettes and other ornamental ceramic articles.</td>
<td>20%</td>
<td>kg</td>
<td>666.21</td>
</tr>
<tr>
<td>6913.90</td>
<td>- Of porcelain or china</td>
<td>20%</td>
<td>kg</td>
<td>666.29</td>
</tr>
<tr>
<td>6914.10</td>
<td>Other ceramic articles.</td>
<td>20%</td>
<td>kg</td>
<td>663.991</td>
</tr>
<tr>
<td>6914.90</td>
<td>- Of porcelain or china</td>
<td>20%</td>
<td>kg</td>
<td>663.999</td>
</tr>
</tbody>
</table>
CHAPTER 70

GLASS AND GLASSWARE

Notes.

1. This Chapter does not cover:

   (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

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

   (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

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

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

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

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

2. For the purposes of headings 70.03, 70.04 and 70.05:

   (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

   (b) cutting to shape does not affect the classification of glass in sheets;

   (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression "glass wool" means:

   (a) Mineral wools with a silica (SiO₂) content not less than 60% by weight;

   (b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.
Mineral wools which do not comply with the above specifications fall in heading 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%. 

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>70.01</td>
<td>Cullet and other waste and scrap of glass, glass in the mass.</td>
<td>5%</td>
<td>kg</td>
<td>664.111</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7001.00 10 00</td>
<td>- - - Fragments and chippings</td>
<td>5%</td>
<td>kg</td>
<td>664.112</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7001.00 90 00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>664.112</td>
<td></td>
<td></td>
</tr>
<tr>
<td>70.02</td>
<td>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</td>
<td>5%</td>
<td>kg</td>
<td>664.121</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7002.10 00 00</td>
<td>- Balls</td>
<td>5%</td>
<td>kg</td>
<td>664.122</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7002.20 00 00</td>
<td>- Rods</td>
<td>5%</td>
<td>kg</td>
<td>664.122</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7002.31 00 00</td>
<td>- Tubes</td>
<td>5%</td>
<td>kg</td>
<td>664.123</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7002.32 00 00</td>
<td>- - Of fused quartz or other fused silica</td>
<td>5%</td>
<td>kg</td>
<td>664.124</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7002.30 00 00</td>
<td>- - Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-9}$ per Kelvin within a temperature range of $0^\circ$C to $300^\circ$C</td>
<td>5%</td>
<td>kg</td>
<td>664.129</td>
<td></td>
<td></td>
</tr>
<tr>
<td>70.03</td>
<td>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</td>
<td>5%</td>
<td>kg</td>
<td>664.121</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7003.12 00 00</td>
<td>- Non-wired sheets:</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.511</td>
<td></td>
<td></td>
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<tr>
<td>7003.19 00 00</td>
<td>- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.519</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7003.20 00 00</td>
<td>- Wired sheets</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.52</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7003.30 00 00</td>
<td>- Profiles</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.53</td>
<td></td>
<td></td>
</tr>
<tr>
<td>70.04</td>
<td>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7004.20 00 00</td>
<td>- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7004.90 00 00</td>
<td>- Other glass</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.39</td>
<td></td>
<td></td>
</tr>
<tr>
<td>70.05</td>
<td>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.</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.411</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7005.10 00 00</td>
<td>- Non-wired glass, having an absorbent, reflecting or non-reflecting layer</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.411</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7005.21 00 00</td>
<td>- Other non-wired glass</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.412</td>
<td></td>
<td></td>
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<tr>
<td>7005.29 00 00</td>
<td>- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.419</td>
<td></td>
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<td>- Wired glass</td>
<td>5%</td>
<td>kg&amp;m^2</td>
<td>664.42</td>
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<td></td>
</tr>
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<td>DUTY RATE</td>
<td>UNIT</td>
<td>SIG REV 4</td>
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<td>-----</td>
<td>---------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>--------</td>
<td>-----------</td>
</tr>
<tr>
<td>7006.00</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>664.91</td>
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<tr>
<td>7007.11</td>
<td>00</td>
<td>00</td>
<td>Safety glass, consisting of toughened (tempered) or laminated glass.</td>
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<td></td>
<td>- Toughened (tempered) safety glass:</td>
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<td>10</td>
<td>00</td>
<td>- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:</td>
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<td>kg</td>
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</tr>
<tr>
<td>7007.11</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
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<td>kg</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg &amp; m²</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Laminated safety glass:</td>
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<td></td>
<td></td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:</td>
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<td>kg</td>
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</tr>
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<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
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<td>Multiple-walled insulating units of glass.</td>
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<tr>
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<td>00</td>
<td>Glass mirrors, whether or not framed, including rear-view mirrors.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Rear-view mirrors for vehicles</td>
<td>10%</td>
<td>kg</td>
<td>664.81</td>
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<td>- Other</td>
<td></td>
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<td></td>
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<td>7009.91</td>
<td>00</td>
<td>00</td>
<td>- - Unframed</td>
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</tr>
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<td>00</td>
<td>- - Framed</td>
<td>5%</td>
<td>kg</td>
<td>664.892</td>
</tr>
<tr>
<td>7010.10</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>Free</td>
<td>kg &amp; m²</td>
<td>665.92</td>
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<td>7010.20</td>
<td>00</td>
<td>00</td>
<td>- Ampoules</td>
<td></td>
<td>kg &amp; m²</td>
<td>665.111</td>
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<td>00</td>
<td>00</td>
<td>- - Bottles for soft drinks, beers, wines and spirits</td>
<td>15%</td>
<td>kg &amp; m²</td>
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</tr>
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<td>00</td>
<td>- - Stoppers, lids and other closures</td>
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<td>kg &amp; m²</td>
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<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg &amp; m²</td>
<td>665.1199</td>
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<td>00</td>
<td>00</td>
<td>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.</td>
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</tr>
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<td>- For electric lighting</td>
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<td>00</td>
<td>- For cathode-ray tubes</td>
<td>5%</td>
<td>kg</td>
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</tr>
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<td>7011.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>664.939</td>
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<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SHTC REV 4</td>
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<td>7013.10 00 00</td>
<td>- Of glass-ceramics</td>
<td>20%</td>
<td>kg</td>
<td>665.21</td>
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<td>7013.22 00 00</td>
<td>- Stemware drinking glasses, other than of glass ceramics</td>
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<td>- Other</td>
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<td>kg</td>
<td>665.224</td>
<td></td>
</tr>
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<td></td>
<td>7013.33 00 00</td>
<td>- Other drinking glasses, other than of glass ceramics</td>
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<td></td>
<td></td>
<td></td>
</tr>
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<td>7013.37 00 00</td>
<td>- Other</td>
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<td>7013.41 00 00</td>
<td>- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:</td>
<td>25%</td>
<td>kg</td>
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</tr>
<tr>
<td></td>
<td>7013.42 00 00</td>
<td>- Of glass having a linear coefficient of expansion not exceeding (5 \times 10^{-6}) per Kelvin within a temperature range of (0^\circ)C to (30^\circ) C</td>
<td>20%</td>
<td>kg</td>
<td>665.232</td>
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<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>665.239</td>
<td></td>
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<td>7013.91 00 00</td>
<td>- Other glassware</td>
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<td></td>
<td></td>
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<td>7013.99 00 00</td>
<td>- Of lead crystal</td>
<td>20%</td>
<td>kg</td>
<td>665.291</td>
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<td>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked</td>
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<tr>
<td>7014.00</td>
<td></td>
<td></td>
<td>- Signalling glassware and optical elements of glass, for road motor vehicles</td>
<td>10%</td>
<td>kg</td>
<td>665.951</td>
</tr>
<tr>
<td>7014.00</td>
<td></td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>665.950</td>
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<td>70.15</td>
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<td>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.</td>
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<td>- Glasses for corrective spectacles</td>
<td>Free</td>
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<tr>
<td>7015.90</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>664.949</td>
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<td>70.16</td>
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<td>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.</td>
<td></td>
<td></td>
<td></td>
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<td>- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.</td>
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<td>00</td>
<td>- - Mosaic cubes</td>
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<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
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<td>00</td>
<td>- - - Tiles</td>
<td>5%</td>
<td>kg</td>
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<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
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<td>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</td>
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<td>- Of fused quartz or other fused silica</td>
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<td>- Of other glass having a linear coefficient of expansion not exceeding 5 x 10^-6 per Kelvin within a temperature range of 0°C to 300°C</td>
<td>Free</td>
<td>kg</td>
<td>665.912</td>
</tr>
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<td>7017.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
<td>665.919</td>
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<td>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</td>
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<tr>
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<td>00</td>
<td>- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares</td>
<td>5%</td>
<td>kg</td>
<td>665.931</td>
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<td>- Glass microspheres not exceeding 1 mm in diameter</td>
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<td>kg</td>
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<td>- Other</td>
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</tr>
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<td>7018.90</td>
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<td>00</td>
<td>- - Glass eyes</td>
<td>5%</td>
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<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>665.939</td>
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<td></td>
<td>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Slivers, rovings, yarn and chopped strands</td>
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### Customs (Amendment of Schedules) Act

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<th>Duty Rate</th>
<th>Unit</th>
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<td>- - Chopped strands, of a length of not more than 50 mm</td>
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<td>- - Roving</td>
<td>5%</td>
<td>kg</td>
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<td>00</td>
<td>- - Other, thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:</td>
<td>5%</td>
<td>kg</td>
<td>651.959</td>
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<td>7019.31</td>
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<td>- - Mats</td>
<td>5%</td>
<td>kg</td>
<td>664.951</td>
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<td>- - Thin sheets (voiles)</td>
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<td>kg</td>
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</tr>
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<td>- Woven fabrics of rovings</td>
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<td>kg</td>
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<td>- - Of a width not exceeding 30 cm</td>
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<td>- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex</td>
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<td>kg</td>
<td>654.63</td>
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<td>kg</td>
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<td>7019.90</td>
<td>10</td>
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<td>- - Other, glass fibres (including glass wool)</td>
<td>5%</td>
<td>kg</td>
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<td><strong>Other articles of glass.</strong></td>
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<td>7020.00</td>
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<td>00</td>
<td>- - Industrial articles</td>
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<td>kg</td>
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<td>20</td>
<td>00</td>
<td>- - Glass inner for vacuum flasks or for other vacuum vessels</td>
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<td>kg</td>
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<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
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SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR
SEMI-PRECIOUS STONES, PRECIOUS METALS,
METALS CLAD WITH PRECIOUS METAL, AND ARTICLES
THEREOF; IMITATION JEWELLERY; COIN
CHAPTER 71

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

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
   (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
   (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
   (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:
   (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
   (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
   (c) Goods of Chapter 32 (for example, lustres);
   (d) Supported catalysts (heading 28.15);
   (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.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.56, 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, 7106.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 50% 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.
### I. Natural or Cultured Pearls and Precious or Semi-Precious Stones

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>71.01</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7101.10</td>
<td>00</td>
<td>00</td>
<td>- Natural pearls.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7101.10</td>
<td>10</td>
<td>00</td>
<td>-- Temporarily strung for convenience of transport</td>
<td>50%</td>
<td>kg</td>
<td>667.111</td>
</tr>
<tr>
<td>7101.10</td>
<td>90</td>
<td>00</td>
<td>-- Other</td>
<td>50%</td>
<td>kg</td>
<td>667.119</td>
</tr>
<tr>
<td>7101.21</td>
<td>00</td>
<td>00</td>
<td>-- Unworked:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7101.21</td>
<td>10</td>
<td>00</td>
<td>-- Temporarily strung for convenience of transport</td>
<td>50%</td>
<td>kg</td>
<td>667.121</td>
</tr>
<tr>
<td>7101.21</td>
<td>90</td>
<td>00</td>
<td>-- Other</td>
<td>50%</td>
<td>kg</td>
<td>667.129</td>
</tr>
<tr>
<td>7101.22</td>
<td>00</td>
<td>00</td>
<td>-- Worked:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7101.22</td>
<td>10</td>
<td>00</td>
<td>-- Temporarily strung for convenience of transport</td>
<td>50%</td>
<td>kg</td>
<td>667.131</td>
</tr>
<tr>
<td>7101.22</td>
<td>90</td>
<td>00</td>
<td>-- Other</td>
<td>50%</td>
<td>kg</td>
<td>667.139</td>
</tr>
<tr>
<td>71.02</td>
<td></td>
<td></td>
<td>Diamonds, whether or not worked, but not mounted or set.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7102.10</td>
<td>00</td>
<td>00</td>
<td>- Unsorted</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.21</td>
</tr>
<tr>
<td>7102.21</td>
<td>00</td>
<td>00</td>
<td>-- Unworked or simply sawn, cleaved or bruted</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>277.11</td>
</tr>
<tr>
<td>7102.29</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>277.19</td>
</tr>
<tr>
<td>7102.31</td>
<td>00</td>
<td>00</td>
<td>-- Unworked or simply sawn, cleaved or bruted</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.22</td>
</tr>
<tr>
<td>7102.39</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.29</td>
</tr>
<tr>
<td>71.03</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7103.10</td>
<td>00</td>
<td>00</td>
<td>- Unworked or simply sawn or roughly shaped:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7103.10</td>
<td>10</td>
<td>00</td>
<td>-- Temporarily strung for convenience of transport</td>
<td>50%</td>
<td>kg</td>
<td>667.311</td>
</tr>
<tr>
<td>7103.10</td>
<td>90</td>
<td>00</td>
<td>-- Other</td>
<td>50%</td>
<td>kg</td>
<td>667.319</td>
</tr>
<tr>
<td>7103.91</td>
<td>00</td>
<td>00</td>
<td>-- Rubies, sapphires and emeralds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7103.91</td>
<td>10</td>
<td>00</td>
<td>-- Temporarily strung for convenience of transport</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.391</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7103.91</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.392</td>
</tr>
<tr>
<td>7103.99</td>
<td>00</td>
<td>00</td>
<td>- - Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7103.99</td>
<td>10</td>
<td>00</td>
<td>- - Temporarily strung for convenience of transport</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.393</td>
</tr>
<tr>
<td>7103.99</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.399</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7104.10</td>
<td>00</td>
<td>00</td>
<td>- Piezo-electric quartz</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.41</td>
</tr>
<tr>
<td>7104.20</td>
<td>00</td>
<td>00</td>
<td>- Other, unworked or simply sawn or roughly shaped</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.42</td>
</tr>
<tr>
<td>7104.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>50%</td>
<td>kg&amp;ct</td>
<td>667.49</td>
</tr>
</tbody>
</table>

71.05 Dust and powder of natural or synthetic precious or semi-precious stones.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7105.10</td>
<td>00</td>
<td>00</td>
<td>- Of diamonds</td>
<td>5%</td>
<td>kg&amp;ct</td>
<td>277.211</td>
</tr>
<tr>
<td>7105.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>277.219</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7106.10</td>
<td>00</td>
<td>00</td>
<td>- Powder</td>
<td>5%</td>
<td>kg</td>
<td>681.141</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7106.91</td>
<td>00</td>
<td>00</td>
<td>- - Unwrought</td>
<td>5%</td>
<td>kg</td>
<td>681.13</td>
</tr>
<tr>
<td>7106.92</td>
<td>00</td>
<td>00</td>
<td>- - Semi-manufactured</td>
<td>5%</td>
<td>kg</td>
<td>681.142</td>
</tr>
<tr>
<td>7107.00</td>
<td>00</td>
<td>00</td>
<td>Base metals clad with silver, not further worked than semi-manufactured.</td>
<td>5%</td>
<td>kg</td>
<td>681.12</td>
</tr>
</tbody>
</table>

71.08 Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.

- Non-monetary:

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7108.11</td>
<td>00</td>
<td>00</td>
<td>- Powder</td>
<td>5%</td>
<td>kg</td>
<td>971.011</td>
</tr>
<tr>
<td>7108.12</td>
<td>00</td>
<td>00</td>
<td>- - Other unwrought forms:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7108.12</td>
<td>10</td>
<td>00</td>
<td>- - In bars</td>
<td>5%</td>
<td>kg</td>
<td>971.012</td>
</tr>
<tr>
<td>7108.12</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>971.013</td>
</tr>
<tr>
<td>7108.13</td>
<td>00</td>
<td>00</td>
<td>- - Other semi-manufactured forms</td>
<td>5%</td>
<td>kg</td>
<td>971.014</td>
</tr>
<tr>
<td>7108.20</td>
<td>00</td>
<td>00</td>
<td>- Monetary</td>
<td>5%</td>
<td>kg</td>
<td>971.015</td>
</tr>
<tr>
<td>7109.00</td>
<td>00</td>
<td>00</td>
<td>Base metals or silver, clad with gold, not further worked than semi-manufactured.</td>
<td>5%</td>
<td>kg</td>
<td>971.02</td>
</tr>
</tbody>
</table>

71.10 Platinum, unwrought or in semi-manufactured forms, or in powder form.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STS REV</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7110.11</td>
<td>00</td>
<td>00</td>
<td>- Platinum:</td>
<td>5%</td>
<td>kg</td>
<td>681.23</td>
<td></td>
</tr>
<tr>
<td>7110.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>681.251</td>
<td></td>
</tr>
<tr>
<td>7110.21</td>
<td>00</td>
<td>00</td>
<td>- Unwrought or in powder form</td>
<td>5%</td>
<td>kg</td>
<td>681.241</td>
<td></td>
</tr>
<tr>
<td>7110.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>681.252</td>
<td></td>
</tr>
<tr>
<td>7110.31</td>
<td>00</td>
<td>00</td>
<td>- Unwrought or in powder form</td>
<td>5%</td>
<td>kg</td>
<td>681.242</td>
<td></td>
</tr>
<tr>
<td>7110.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>681.253</td>
<td></td>
</tr>
<tr>
<td>7110.41</td>
<td>00</td>
<td>00</td>
<td>- Unwrought or in powder form</td>
<td>5%</td>
<td>kg</td>
<td>681.243</td>
<td></td>
</tr>
<tr>
<td>7110.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>681.259</td>
<td></td>
</tr>
<tr>
<td>7111.00</td>
<td>00</td>
<td>00</td>
<td>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured</td>
<td>5%</td>
<td>kg</td>
<td>681.22</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STS REV</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7112.30</td>
<td>00</td>
<td>00</td>
<td>- Ash containing precious metal or precious metal compounds</td>
<td>5%</td>
<td>kg</td>
<td>971.031</td>
<td></td>
</tr>
<tr>
<td>7112.91</td>
<td>00</td>
<td>00</td>
<td>- Of gold, including metal clad with gold but excluding sweepings containing other precious metals</td>
<td>5%</td>
<td>kg</td>
<td>971.032</td>
<td></td>
</tr>
<tr>
<td>7112.92</td>
<td>00</td>
<td>00</td>
<td>- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal</td>
<td>5%</td>
<td>kg</td>
<td>289.91</td>
<td></td>
</tr>
<tr>
<td>7112.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>289.29</td>
<td></td>
</tr>
</tbody>
</table>

III - JEWELLERY, GOLDSMITHS' AND SILVERSMAHTS' WARES AND OTHER ARTICLES

71.13 Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STS REV</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>7113.11</td>
<td>00</td>
<td>00</td>
<td>- Of silver, whether or not plated or clad with other precious metal</td>
<td>60%</td>
<td>kg</td>
<td>897.311</td>
<td></td>
</tr>
<tr>
<td>7113.19</td>
<td>00</td>
<td>00</td>
<td>- Of other precious metal, whether or not plated or clad with precious metal</td>
<td>60%</td>
<td>kg</td>
<td>897.313</td>
<td></td>
</tr>
<tr>
<td>7113.19</td>
<td>10</td>
<td>00</td>
<td>- Of gold</td>
<td>60%</td>
<td>kg</td>
<td>897.312</td>
<td></td>
</tr>
<tr>
<td>7113.19</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>60%</td>
<td>kg</td>
<td>897.313</td>
<td></td>
</tr>
<tr>
<td>7113.20</td>
<td>00</td>
<td>00</td>
<td>Of base metal clad with precious metal</td>
<td>60%</td>
<td>kg</td>
<td>897.314</td>
<td></td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STTC REV:</td>
<td></td>
</tr>
<tr>
<td>-----</td>
<td>-----</td>
<td>-----</td>
<td>---------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>----------</td>
<td></td>
</tr>
<tr>
<td>71.14</td>
<td>00 00</td>
<td>Articles of goldsmiths’ or silversmiths’ wares and parts thereof, of precious metal or of metal clad with precious metal.</td>
<td>- Of precious metal whether or not plated or clad with precious metal:</td>
<td>60%</td>
<td>kg</td>
<td>897.321</td>
<td></td>
</tr>
<tr>
<td>7114.11</td>
<td>00 00</td>
<td>- Of silver, whether or not plated or clad with other precious metal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7114.19</td>
<td>00 00</td>
<td>- Of other precious metal, whether or not plated or clad with precious metal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7114.20</td>
<td>00 00</td>
<td>- Of base metal clad with precious metal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>71.15</td>
<td>00 00</td>
<td>Other articles of precious metal or of metal clad with precious metal.</td>
<td>- Catalysts in the form of wire cloth or grill, of platinum</td>
<td>5%</td>
<td>kg</td>
<td>897.41</td>
<td></td>
</tr>
<tr>
<td>7115.90</td>
<td>00 00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>71.16</td>
<td>00 00</td>
<td>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</td>
<td>- Of natural or cultured pearls</td>
<td>60%</td>
<td>kg</td>
<td>897.331</td>
<td></td>
</tr>
<tr>
<td>7116.10</td>
<td>00 00</td>
<td>- Of precious or semi-precious stones (natural, synthetic or reconstructed)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7117.11</td>
<td>00 00</td>
<td>- Of base metal, whether or not plated with precious metal:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7117.19</td>
<td>00 00</td>
<td>- Cuff-links and studs</td>
<td>60%</td>
<td>kg</td>
<td>897.211</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7117.90</td>
<td>00 00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7118.10</td>
<td>00 00</td>
<td>Coin (other than gold coin), not being legal tender</td>
<td>Free</td>
<td>kg</td>
<td>961.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7118.90</td>
<td>00 00</td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7118.90</td>
<td>10 00</td>
<td>- - - Gold coin</td>
<td>Free</td>
<td>kg</td>
<td>961.02</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7118.90</td>
<td>90 00</td>
<td>- - - Other</td>
<td>Free</td>
<td>kg</td>
<td>961.09</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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;

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

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

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

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

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

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

   (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

   (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
A.D. 2019]  

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[No. 16  

(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above. Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
(c) A cermet of heading 81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap
Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.
CHAPTER 72
IRON AND STEEL

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

(a) Pig iron
Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:
- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

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

(c) Ferro-alloys
Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:
- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel
Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel
Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.
(f)  Other alloy steel
Stainless steel not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:
- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten ( wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g)  Remelting scrap ingots of iron or steel
Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spegeleisen 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.

(i)  Semi-finished products
Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and
Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.
These products are not presented in coils.

(j)  Flat-rolled products
Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (j) 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.

(k) Bars and rods, hot-rolled, in irregularly wound coils
Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(l) Other bars and rods
Products which do not conform to any of the definitions at (jj), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:
- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(m) Angles, shapes and sections
Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (jj), (k), (l) or (m) above or to the definition of wire. Chapter 72 does not include products of heading 73.01 or 73.02.

(n) Wire
Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(o) Hollow drill bars and rods
Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

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

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:
(a) Alloy pig iron
Pig iron containing, by weight, one or more of the following elements in the specified proportions:
- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel
Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:
- 0.08% or more of sulphur
- 0.4% 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 1.6% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified “other elements” referred to in Chapter Note 1(c) must each exceed 10% by weight.
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#### 1. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNT</th>
<th>SITE REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>72.01</td>
<td></td>
<td></td>
<td>Pig iron and spiegeleisen in pigs, blocks or other primary forms.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7201.10</td>
<td>00</td>
<td>00</td>
<td>Non-alloy pig iron containing by weight 0.5% or less of phosphorous.</td>
<td>5%</td>
<td>kg</td>
<td>671.21</td>
</tr>
<tr>
<td>7201.20</td>
<td>00</td>
<td>00</td>
<td>Non-alloy pig iron containing by weight more than 0.5% of phosphorous.</td>
<td>5%</td>
<td>kg</td>
<td>671.22</td>
</tr>
<tr>
<td>7201.50</td>
<td>00</td>
<td>00</td>
<td>Alloy pig iron, spiegeleisen.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7201.50</td>
<td>10</td>
<td>00</td>
<td>- Alloy pig iron</td>
<td>5%</td>
<td>kg</td>
<td>671.231</td>
</tr>
<tr>
<td>7201.50</td>
<td>20</td>
<td>00</td>
<td>- Spiegeleisen</td>
<td>5%</td>
<td>kg</td>
<td>671.232</td>
</tr>
<tr>
<td>72.02</td>
<td></td>
<td></td>
<td>Ferro-alloys.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7202.11</td>
<td>00</td>
<td>00</td>
<td>- Containing by weight more than 2% of carbon</td>
<td>5%</td>
<td>kg</td>
<td>671.41</td>
</tr>
<tr>
<td>7202.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>671.49</td>
</tr>
<tr>
<td>7202.21</td>
<td>00</td>
<td>00</td>
<td>- Containing by weight more than 55% of silicon</td>
<td>5%</td>
<td>kg</td>
<td>671.511</td>
</tr>
<tr>
<td>7202.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>671.519</td>
</tr>
<tr>
<td>7202.30</td>
<td>00</td>
<td>00</td>
<td>- Ferro-silico-manganese</td>
<td>5%</td>
<td>kg</td>
<td>671.52</td>
</tr>
<tr>
<td>7202.41</td>
<td>00</td>
<td>00</td>
<td>- Containing by weight more than 4% of carbon</td>
<td>5%</td>
<td>kg</td>
<td>671.531</td>
</tr>
<tr>
<td>7202.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>671.532</td>
</tr>
<tr>
<td>7202.50</td>
<td>00</td>
<td>00</td>
<td>- Ferro-silico-chromium</td>
<td>5%</td>
<td>kg</td>
<td>671.54</td>
</tr>
<tr>
<td>7202.60</td>
<td>00</td>
<td>00</td>
<td>- Ferro-nickel</td>
<td>5%</td>
<td>kg</td>
<td>671.55</td>
</tr>
<tr>
<td>7202.70</td>
<td>00</td>
<td>00</td>
<td>- Ferro-molybdenum</td>
<td>5%</td>
<td>kg</td>
<td>671.591</td>
</tr>
<tr>
<td>7202.80</td>
<td>00</td>
<td>00</td>
<td>- Ferro-tungsten and ferro-silico-tungsten</td>
<td>5%</td>
<td>kg</td>
<td>671.592</td>
</tr>
<tr>
<td>72.03</td>
<td></td>
<td></td>
<td>Ferrous products obtained by direct reduction of iron ore and other sponge ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 90.94%, in lumps, pellets or similar forms.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7203.10</td>
<td>00</td>
<td>00</td>
<td>- Ferrous products obtained by direct reduction of iron ore</td>
<td>10%</td>
<td>kg</td>
<td>671.331</td>
</tr>
<tr>
<td>7203.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>671.339</td>
</tr>
<tr>
<td>72.04</td>
<td></td>
<td></td>
<td>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7204.10</td>
<td>00</td>
<td>00</td>
<td>- Waste and scrap of cast iron</td>
<td>5%</td>
<td>kg</td>
<td>282.1</td>
</tr>
</tbody>
</table>
### LAWS OF GUYANA

#### II - IRON AND NON-ALLOY STEEL

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SETC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7204.21</td>
<td>00</td>
<td>00</td>
<td>Waste and scrap of alloy steel:</td>
<td>5%</td>
<td>kg</td>
<td>282.21</td>
</tr>
<tr>
<td>7204.29</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>282.29</td>
</tr>
<tr>
<td>7204.30</td>
<td>00</td>
<td>00</td>
<td>Waste and scrap of tinned iron or steel</td>
<td>5%</td>
<td>kg</td>
<td>282.31</td>
</tr>
<tr>
<td>7204.41</td>
<td>00</td>
<td>00</td>
<td>Other waste and scrap</td>
<td>5%</td>
<td>kg</td>
<td>282.32</td>
</tr>
<tr>
<td>7204.49</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>282.39</td>
</tr>
<tr>
<td>7204.50</td>
<td>00</td>
<td>00</td>
<td>Remelting scrap ingots</td>
<td>5%</td>
<td>kg</td>
<td>282.33</td>
</tr>
<tr>
<td>7205.10</td>
<td>00</td>
<td>00</td>
<td>Granules and powders, of pig iron, spiegeleisen, iron or steel</td>
<td>5%</td>
<td>kg</td>
<td>671.31</td>
</tr>
<tr>
<td>7205.21</td>
<td>00</td>
<td>00</td>
<td>Of alloy steel</td>
<td>5%</td>
<td>kg</td>
<td>671.321</td>
</tr>
<tr>
<td>7205.29</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>671.329</td>
</tr>
</tbody>
</table>

Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SETC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7206.10</td>
<td>00</td>
<td>00</td>
<td>Ingots:</td>
<td>5%</td>
<td>kg</td>
<td>672.411</td>
</tr>
<tr>
<td>7206.10</td>
<td>10</td>
<td>00</td>
<td>Of iron</td>
<td>5%</td>
<td>kg</td>
<td>672.412</td>
</tr>
<tr>
<td>7206.10</td>
<td>20</td>
<td>00</td>
<td>Of non-alloy steel</td>
<td>5%</td>
<td>kg</td>
<td>672.412</td>
</tr>
<tr>
<td>7206.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>672.451</td>
</tr>
<tr>
<td>7206.90</td>
<td>10</td>
<td>00</td>
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<td>5%</td>
<td>kg</td>
<td>672.451</td>
</tr>
<tr>
<td>7206.90</td>
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<td>00</td>
<td>Of non-alloy steel</td>
<td>5%</td>
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<td>672.459</td>
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Semi-finished products of iron or non-alloy steel.

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<tr>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SETC REV 4</th>
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<td>00</td>
<td>00</td>
<td>Of rectangular (including square) cross-section, the width measuring less than twice the thickness:</td>
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<td>kg</td>
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<tr>
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<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>672.619</td>
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<tr>
<td>7207.12</td>
<td>00</td>
<td>00</td>
<td>Other, of rectangular (other than square) cross-section:</td>
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<td>kg</td>
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<td>kg</td>
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<tr>
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<td>00</td>
<td>--- In coils, not further worked than hot-rolled, with patterns in relief:</td>
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<td>kg</td>
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<tr>
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<td>kg</td>
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<td>kg</td>
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</tr>
<tr>
<td></td>
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<td>--- In coils, not further worked than cold-rolled (cold-reduced):</td>
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<td></td>
</tr>
<tr>
<td>HS</td>
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<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SEIC REV 4</td>
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<tr>
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<td>-----</td>
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<td>-------------------------------------------------------------------</td>
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<tr>
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<tr>
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</tr>
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<td></td>
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<tr>
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<td>kg</td>
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<tr>
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<td>kg</td>
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<tr>
<td></td>
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<td></td>
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<tr>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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<td>00</td>
<td>- - Plated or coated with aluminium-zinc alloys:</td>
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<tr>
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<td>kg</td>
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<td>Of a thickness of less than 3 mm, other</td>
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<td>5%</td>
<td>kg</td>
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<td>kg</td>
<td>674.449</td>
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<td>00</td>
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<td>5%</td>
<td>kg</td>
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<td>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated</td>
<td>5%</td>
<td>kg</td>
<td>673.271</td>
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<tr>
<td>7211.19</td>
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<td>5%</td>
<td>kg</td>
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<td>Containing by weight less than 0.25% of carbon</td>
<td>5%</td>
<td>kg</td>
<td>673.491</td>
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<td>7211.23</td>
<td>10</td>
<td>00</td>
<td>Of a thickness of less than 3 mm</td>
<td>5%</td>
<td>kg</td>
<td>673.492</td>
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7213 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.

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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SECG REV 4</th>
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<td>Of circular cross-section measuring less than 14 mm in diameter:</td>
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### Customs (Amendment of Schedules) Act

**Table of Goods and Duties**

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<th>Unit</th>
<th>STC RCV 4</th>
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<td>kg</td>
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<td>kg</td>
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<td>kg</td>
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**III - STAINLESS STEEL**

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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>672.819</td>
</tr>
<tr>
<td>7219</td>
<td></td>
<td></td>
<td>Flat-rolled products of stainless steel, of a width of 600 mm or more.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Not further worked than hot-rolled, in coils:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7219.11</td>
<td>00</td>
<td>00</td>
<td>- Of a thickness exceeding 10 mm</td>
<td>5%</td>
<td>kg</td>
<td>675.311</td>
</tr>
<tr>
<td>7219.12</td>
<td>00</td>
<td>00</td>
<td>- Of a thickness of 4.75 mm or more but not exceeding 10 mm</td>
<td>5%</td>
<td>kg</td>
<td>675.312</td>
</tr>
<tr>
<td>7219.13</td>
<td>00</td>
<td>00</td>
<td>- Of a thickness of 3 mm or more but less than 4.75 mm</td>
<td>5%</td>
<td>kg</td>
<td>675.32</td>
</tr>
<tr>
<td>7219.14</td>
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<td>- Of a thickness of less than 3 mm</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Not further worked than hot-rolled, not in coils:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7219.21</td>
<td>00</td>
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<td>- Of a thickness exceeding 10 mm</td>
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<td>kg</td>
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<td>kg</td>
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</tr>
<tr>
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<td>kg</td>
<td>675.35</td>
</tr>
<tr>
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<td>kg</td>
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</tr>
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</tr>
<tr>
<td>7219.31</td>
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<td>kg</td>
<td>675.51</td>
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<tr>
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<td>675.52</td>
</tr>
<tr>
<td>7219.33</td>
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<td>- Of a thickness exceeding 1 mm but less than 3 mm</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
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<td>00</td>
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<td>kg</td>
<td>675.54</td>
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<tr>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
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</tr>
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<td></td>
<td></td>
<td>- Not further worked than hot-rolled:</td>
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<td></td>
<td></td>
</tr>
<tr>
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<td>kg</td>
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<td>kg</td>
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<td>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Not further worked than hot-rolled, hot-drawn or extruded:</td>
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<td></td>
<td></td>
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<tr>
<td>7222.11</td>
<td>00</td>
<td>00</td>
<td>- Of circular cross-section</td>
<td>5%</td>
<td>kg</td>
<td>676.251</td>
</tr>
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<td>kg</td>
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</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Bars and rods, not further worked than cold-formed or cold-finished</td>
<td>5%</td>
<td>kg</td>
<td>676.34</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SETC REV</td>
</tr>
<tr>
<td>--------</td>
<td>-----</td>
<td>-----</td>
<td>----------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>----------</td>
</tr>
<tr>
<td>7222.30</td>
<td>00</td>
<td>00</td>
<td>Other bars and rods</td>
<td>5%</td>
<td>kg</td>
<td>675.45</td>
</tr>
<tr>
<td>7222.40</td>
<td>00</td>
<td>00</td>
<td>Angles, shapes and sections:</td>
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<td>kg</td>
<td>676.871</td>
</tr>
<tr>
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<td>10</td>
<td>00</td>
<td>- - - Angles</td>
<td>5%</td>
<td>kg</td>
<td>676.872</td>
</tr>
<tr>
<td>7222.40</td>
<td>20</td>
<td>00</td>
<td>- - - Shapes and sections</td>
<td>5%</td>
<td>kg</td>
<td>676.872</td>
</tr>
<tr>
<td>7223.00</td>
<td>00</td>
<td>00</td>
<td>Wire of stainless steel</td>
<td>5%</td>
<td>kg</td>
<td>678.21</td>
</tr>
</tbody>
</table>

**IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL**

| 7224.10| 00  | 00  | Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. | 5%        | kg   | 672.49   |
| 7224.30| 00  | 00  | Other                                                   | 5%        | kg   | 672.82   |

<table>
<thead>
<tr>
<th>722.25</th>
<th>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</th>
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</thead>
<tbody>
<tr>
<td>7225.11</td>
<td>- - - Grain-oriented</td>
</tr>
<tr>
<td>7225.19</td>
<td>- - - Other</td>
</tr>
<tr>
<td>7225.30</td>
<td>- Other, not further worked than hot-rolled, in coils</td>
</tr>
<tr>
<td>7225.40</td>
<td>- Other, not further worked than hot-rolled, not in coils</td>
</tr>
<tr>
<td>7225.50</td>
<td>- Other, not further worked than cold-rolled (cold-reduced)</td>
</tr>
</tbody>
</table>

- Other:
| 7225.81| - - - Electrolytically plated or coated with zinc                       | 5%       | kg   | 675.731 |
| 7225.92| - - - Otherwise plated or coated with zinc                             | 5%       | kg   | 675.732 |
| 7225.99| - - - Other                                                            | 5%       | kg   | 675.733 |

<table>
<thead>
<tr>
<th>722.26</th>
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</tr>
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<tbody>
<tr>
<td>7226.11</td>
<td>- - - Grain-oriented</td>
</tr>
<tr>
<td>7226.19</td>
<td>- - - Other</td>
</tr>
<tr>
<td>7226.20</td>
<td>- Of high speed steel</td>
</tr>
<tr>
<td>7226.81</td>
<td>- - - Not further worked than hot-rolled</td>
</tr>
<tr>
<td>7226.92</td>
<td>- - - Not further worked than cold-rolled (cold-reduced)</td>
</tr>
<tr>
<td>7226.99</td>
<td>- - - Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>722.27</th>
<th>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</th>
</tr>
</thead>
<tbody>
<tr>
<td>7227.10</td>
<td>- Of high speed steel</td>
</tr>
<tr>
<td>7227.20</td>
<td>- Of silico-manganese steel</td>
</tr>
<tr>
<td>7227.50</td>
<td>- Other</td>
</tr>
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</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### [No. 16

<table>
<thead>
<tr>
<th>HS</th>
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>72.28</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7228.10</td>
<td>00</td>
<td>00</td>
<td>- Bars and rods, of high speed steel</td>
<td>5%</td>
<td>kg</td>
<td>676.41</td>
</tr>
<tr>
<td>7228.20</td>
<td>00</td>
<td>00</td>
<td>- Bars and rods, of silico-manganese steel</td>
<td>5%</td>
<td>kg</td>
<td>676.42</td>
</tr>
<tr>
<td>7228.30</td>
<td>00</td>
<td>00</td>
<td>- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded</td>
<td>5%</td>
<td>kg</td>
<td>676.299</td>
</tr>
<tr>
<td>7228.40</td>
<td>00</td>
<td>00</td>
<td>- Other bars and rods, not further worked than forged</td>
<td>5%</td>
<td>kg</td>
<td>676.46</td>
</tr>
<tr>
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<td>00</td>
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<td>- Other bars and rods, not further worked than cold-formed or cold-finished</td>
<td>5%</td>
<td>kg</td>
<td>676.39</td>
</tr>
<tr>
<td>7228.60</td>
<td>00</td>
<td>00</td>
<td>- Other bars and rods</td>
<td>5%</td>
<td>kg</td>
<td>676.47</td>
</tr>
<tr>
<td>7228.70</td>
<td>10</td>
<td>00</td>
<td>- - - Angles</td>
<td>5%</td>
<td>kg</td>
<td>676.881</td>
</tr>
<tr>
<td>7228.70</td>
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<td>00</td>
<td>- - - Shapes and sections</td>
<td>5%</td>
<td>kg</td>
<td>676.882</td>
</tr>
<tr>
<td>72.28</td>
<td></td>
<td></td>
<td>- Hollow drill bars and rods</td>
<td>5%</td>
<td>kg</td>
<td>676.48</td>
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</table>

#### 72.29

<table>
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<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7229.20</td>
<td>00</td>
<td>00</td>
<td>- Of silico-manganese steel</td>
<td>5%</td>
<td>kg</td>
<td>678.292</td>
</tr>
<tr>
<td>7229.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>678.299</td>
</tr>
</tbody>
</table>
CHAPTER 73

ARTICLES OF IRON OR STEEL

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.

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

Additional CARICOM Guideline.

1. Subheading 7319.40.90 covers, *inter alia*, dressmakers’ pins, push pins, hatpins (other than those for personal adornment), pointed shanks for brooches and badges (whether or not with swivel joints or connections), pins and pointed shanks for fixing labels and pins for mounting insects. It does not cover hair-pins and curling pins (heading 96.15) and tie-pins and hat-pins for personal adornment (heading 71.17).
<table>
<thead>
<tr>
<th>HS</th>
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 1</th>
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</thead>
<tbody>
<tr>
<td>73.01</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>676.861</td>
</tr>
<tr>
<td>7301.10</td>
<td>00</td>
<td>00</td>
<td>Sheet piling</td>
<td>5%</td>
<td>kg</td>
<td>676.861</td>
</tr>
<tr>
<td>7301.20</td>
<td>00</td>
<td>00</td>
<td>Angles, shapes and sections</td>
<td>5%</td>
<td>kg</td>
<td>676.862</td>
</tr>
<tr>
<td>73.02</td>
<td>00</td>
<td>00</td>
<td>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 joining or fixing rails.</td>
<td>5%</td>
<td>kg</td>
<td>677.002</td>
</tr>
<tr>
<td>7302.10</td>
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<td>Rails</td>
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<tr>
<td>7302.30</td>
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<td>Switch blades, crossing frogs, point rods and other crossing pieces</td>
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<td>kg</td>
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<td>Fish plates and sole plates</td>
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<td>kg</td>
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<tr>
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<td>Tubes, pipes and hollow profiles, of cast iron.</td>
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<td>kg</td>
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</tr>
<tr>
<td>73.04</td>
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<td>00</td>
<td>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</td>
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<td></td>
</tr>
<tr>
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<td>00</td>
<td>Of stainless steel</td>
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<td>kg</td>
<td>679.12</td>
</tr>
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<td>kg</td>
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</tr>
<tr>
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</tr>
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</tr>
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</tr>
<tr>
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<td>679.139</td>
</tr>
<tr>
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<td>Cold-drawn or cold-rolled (cold-reduced)</td>
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<td>kg</td>
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</tr>
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<td>SITC REV.</td>
</tr>
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<td>-----</td>
<td>------</td>
<td>---------------------------------------------------------------------------------------</td>
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<td>------</td>
<td>-----------</td>
</tr>
<tr>
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<td>kg</td>
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<td>679.159</td>
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<td>-- Other, of circular cross-section, of other alloy steel</td>
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<td></td>
</tr>
<tr>
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<td>kg</td>
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</tr>
<tr>
<td>7305.11</td>
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<td>00</td>
<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>679.311</td>
</tr>
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<tr>
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<td>00</td>
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A.D. 2019]  

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**  

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<td>kg</td>
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431
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<th>UNIT</th>
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<tbody>
<tr>
<td>73.09</td>
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<td>10 00</td>
<td>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</td>
<td>5%</td>
<td>kg</td>
<td>692.111</td>
</tr>
<tr>
<td></td>
<td>7309.00</td>
<td>20 00</td>
<td>- - - Petrol, oil and gas tanks</td>
<td>5%</td>
<td>kg</td>
<td>692.112</td>
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<td></td>
<td>7309.00</td>
<td>90 00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>692.119</td>
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<tr>
<td>73.10</td>
<td>7310.10</td>
<td>00 00</td>
<td>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</td>
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<td></td>
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<tr>
<td></td>
<td>7310.10</td>
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<td>- Of a capacity of 50 litres or more</td>
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<td>kg</td>
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<td>- Of a capacity of less than 50 litres</td>
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<td>7310.29</td>
<td>00 00</td>
<td>- Cans which are to be closed by soldering or crimping</td>
<td>15%</td>
<td>kg</td>
<td>692.412</td>
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<td></td>
<td>7311.00</td>
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<td>kg</td>
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<td>Containers for compressed or liquefied gas, of iron or steel.</td>
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<td>- Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</td>
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<td>kg</td>
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<td>- - - Stranded wire</td>
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<td>kg</td>
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<td>- - - Cables</td>
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<td>5%</td>
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<tr>
<td>73.13</td>
<td>7313.00</td>
<td>10 00</td>
<td>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.</td>
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<td>kg</td>
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</tr>
<tr>
<td></td>
<td>7313.00</td>
<td>90 00</td>
<td>- - - Other</td>
<td>15%</td>
<td>kg</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

**[No. 16] A.D. 2019**

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<th>UNIT</th>
<th>SITC REV 4</th>
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<td>73.14</td>
<td></td>
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<td>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel</td>
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<td></td>
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<td>- Woven cloth:</td>
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<td>- 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 cm² or more</td>
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<td>kg</td>
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<td>Anchors, grapnels and parts thereof, of iron or steel</td>
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<td>699.61</td>
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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.

<table>
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<th>UNIT</th>
<th>SITC REV 4</th>
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<td>00</td>
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<td>5%</td>
<td>kg</td>
<td>694.19</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
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<tbody>
<tr>
<td>7318.11</td>
<td>00</td>
<td>00</td>
<td>Coach screws</td>
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<td>kg</td>
<td>694.211</td>
</tr>
<tr>
<td>7318.12</td>
<td>00</td>
<td>00</td>
<td>Other wood screws</td>
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<td>kg</td>
<td>694.212</td>
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<tr>
<td>7318.13</td>
<td>00</td>
<td>00</td>
<td>Screw hooks and screw rings</td>
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<td>kg</td>
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</tr>
<tr>
<td>7318.14</td>
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<td>00</td>
<td>Self-tapping screws</td>
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<td>kg</td>
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</tr>
<tr>
<td>7318.15</td>
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<td>00</td>
<td>Other screws and bolts, whether or not with their nuts or washers</td>
<td>5%</td>
<td>kg</td>
<td>694.215</td>
</tr>
<tr>
<td>7318.16</td>
<td>00</td>
<td>00</td>
<td>Nuts</td>
<td>5%</td>
<td>kg</td>
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<td>Other</td>
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<td>kg</td>
<td>694.219</td>
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- Non-threaded articles:

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<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
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<tbody>
<tr>
<td>7318.21</td>
<td>00</td>
<td>00</td>
<td>Spring washers and other lock washers</td>
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<td>kg</td>
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<td>00</td>
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<td>kg</td>
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<td>7318.23</td>
<td>00</td>
<td>00</td>
<td>Rivets</td>
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<td>kg</td>
<td>694.223</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>Cotters and cotter-pins</td>
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<td>kg</td>
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</tr>
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<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
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<td>NAT</td>
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<tr>
<td>73.19</td>
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<td>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery scissors, 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.</td>
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<td></td>
<td></td>
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<tr>
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<td>00</td>
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<tr>
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<td>00</td>
<td>Other, as described in Additional CARICOM Guideline 1</td>
<td>5%</td>
<td>kg</td>
<td>699.329</td>
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<tr>
<td>7319</td>
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<tr>
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<td>00</td>
<td>Sewing, darning or embroidery needles</td>
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<td>kg</td>
<td>699.311</td>
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<td>7319</td>
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<td>kg</td>
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<td>73.20</td>
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<td></td>
<td>Springs and leaves for springs, of iron or steel</td>
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<tr>
<td>7320</td>
<td>00</td>
<td>00</td>
<td>Leaf springs and leaves thereof</td>
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</tr>
<tr>
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<td>For road motor vehicles</td>
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<td>kg</td>
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<td>00</td>
<td>Other</td>
<td>5%</td>
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<td>10%</td>
<td>kg</td>
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<td>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.</td>
<td></td>
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</tr>
<tr>
<td>7321</td>
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<td>00</td>
<td>Cooking appliances and plate warmers</td>
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</tr>
<tr>
<td>7321</td>
<td>10</td>
<td>00</td>
<td>For gas fuel or for both gas and other fuels</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>697.311</td>
</tr>
<tr>
<td>7321</td>
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<td>00</td>
<td>Cookers</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>697.312</td>
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<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
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<td>UNIT</td>
<td>SITC REV 4</td>
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<td>7321.11</td>
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<td>00</td>
<td>Barbecues</td>
<td>20%</td>
<td>kg &amp; u</td>
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<td>00</td>
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<td>kg &amp; u</td>
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<td>00</td>
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<td>20%</td>
<td>kg &amp; u</td>
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<td>kg &amp; u</td>
<td>697.316</td>
</tr>
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<td>00</td>
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<td>20%</td>
<td>kg &amp; u</td>
<td>697.317</td>
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<td>00</td>
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<td>20%</td>
<td>kg &amp; u</td>
<td>697.318</td>
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<tr>
<td>7321.19</td>
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<td>Other, including appliances for solid fuel</td>
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<td>00</td>
<td>Stoves and ranges</td>
<td>20%</td>
<td>kg &amp; u</td>
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<td>00</td>
<td>Cookers</td>
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<td>kg &amp; u</td>
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<td>00</td>
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<td>kg &amp; u</td>
<td>697.3193</td>
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<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>697.3199</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>Other appliances:</td>
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</tr>
<tr>
<td>7321.81</td>
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<td>00</td>
<td>For gas fuel or for both gas and other fuels</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>697.321</td>
</tr>
<tr>
<td>7321.82</td>
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<td>00</td>
<td>For liquid fuel</td>
<td>20%</td>
<td>kg &amp; u</td>
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</tr>
<tr>
<td>7321.89</td>
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<td>00</td>
<td>Other, including appliances for solid fuel</td>
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<td>kg &amp; u</td>
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</tr>
<tr>
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<td>00</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>697.33</td>
</tr>
</tbody>
</table>

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  | 00    | Of cast iron                                  | 5%        | kg     | 812.111    |
| 7322.19 | 00  | 00    | Other                                         | 5%        | kg     | 812.119    |
| 7322.90 | 00  | 00    | Other                                         | 5%        | kg     | 812.15      |

73.23 Table, kitchen or other household articles and parts thereof, of iron or steel: iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7323.10</td>
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<td>00</td>
<td>- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like</td>
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<td>00</td>
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<td>697.441</td>
</tr>
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<td>00</td>
<td>- - - Pot scourers and scouring or polishing pads</td>
<td>20%</td>
<td>kg</td>
<td>697.442</td>
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<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>697.449</td>
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<td></td>
<td></td>
<td></td>
<td>- Other:</td>
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<td>00</td>
<td>- - Of cast iron, not enamelled</td>
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<td>kg</td>
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<td>- - Of stainless steel:</td>
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<td>00</td>
<td>- - - Baking pans</td>
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<td>kg</td>
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<td>00</td>
<td>- - - Buckets</td>
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<td>- - - Dust bins</td>
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<td>- - - Funnels</td>
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<td>- - - Watering-cans</td>
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<td>- - - Clothes hangers</td>
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<td>- - - Letter boxes</td>
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<td>00</td>
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<td>- - - Baking pans</td>
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<td>kg</td>
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<td>kg</td>
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<td>- - - Funnels</td>
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<td>kg</td>
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<td>20%</td>
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<td>00</td>
<td>- - Parts</td>
<td>5%</td>
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<td>20%</td>
<td>kg</td>
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<td>Sanitary ware and parts thereof, of iron or steel</td>
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<td>00</td>
<td>- - Sinks and wash basins, of stainless steel</td>
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<td>kg</td>
<td>697.511</td>
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</tr>
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<td>00</td>
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<td>00</td>
<td>~ ~ ~ Parts of other sanitary ware</td>
<td>5%</td>
<td>kg</td>
<td>697.518</td>
</tr>
<tr>
<td>73.25</td>
<td></td>
<td></td>
<td>Other cast articles of iron or steel.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7325.10</td>
<td>00</td>
<td>00</td>
<td>~ Of non-malleable cast iron</td>
<td>20%</td>
<td>kg</td>
<td>699.62</td>
</tr>
<tr>
<td>7325.91</td>
<td>00</td>
<td>00</td>
<td>~ Grinding balls and similar articles for mills</td>
<td>5%</td>
<td>kg</td>
<td>699.631</td>
</tr>
<tr>
<td>7325.99</td>
<td>00</td>
<td>00</td>
<td>~ Other</td>
<td>20%</td>
<td>kg</td>
<td>699.639</td>
</tr>
<tr>
<td>73.26</td>
<td></td>
<td></td>
<td>Other articles of iron or steel.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7326.11</td>
<td>00</td>
<td>00</td>
<td>~ Forced or stamped, but not further worked:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7326.19</td>
<td>00</td>
<td>00</td>
<td>~ Other</td>
<td>20%</td>
<td>kg</td>
<td>699.659</td>
</tr>
<tr>
<td>7326.20</td>
<td>00</td>
<td>00</td>
<td>~ Articles of iron or steel wire</td>
<td>20%</td>
<td>kg</td>
<td>699.67</td>
</tr>
<tr>
<td>7326.90</td>
<td>00</td>
<td>00</td>
<td>~ Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7326.90</td>
<td>10</td>
<td>00</td>
<td>~ ~ ~ Handcuffs</td>
<td>20%</td>
<td>kg</td>
<td>699.691</td>
</tr>
<tr>
<td>7326.90</td>
<td>90</td>
<td>00</td>
<td>~ ~ ~ Other</td>
<td>20%</td>
<td>kg</td>
<td>699.699</td>
</tr>
</tbody>
</table>
CHAPTER 74

COPPER AND ARTICLES THEREOF

Chapter 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>
<thead>
<tr>
<th>Element</th>
<th>Limiting content % by weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ag</td>
<td>0.25</td>
</tr>
<tr>
<td>As</td>
<td>0.5</td>
</tr>
<tr>
<td>Cd</td>
<td>0.3</td>
</tr>
<tr>
<td>Cr</td>
<td>0.4</td>
</tr>
<tr>
<td>Mg</td>
<td>0.8</td>
</tr>
<tr>
<td>Pb</td>
<td>1.5</td>
</tr>
<tr>
<td>S</td>
<td>0.7</td>
</tr>
<tr>
<td>Sn</td>
<td>0.8</td>
</tr>
<tr>
<td>Te</td>
<td>0.8</td>
</tr>
<tr>
<td>Zn</td>
<td>1.0</td>
</tr>
<tr>
<td>Zr</td>
<td>0.3</td>
</tr>
</tbody>
</table>

* Other elements, each

(b) **Copper alloys**
   Metallic substances other than unrefined copper in which copper predominates by weight over such of the other elements, provided that:
   (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
   (ii) the total content by weight of such other elements exceeds 2.5%.

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

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

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

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

g) **Plates, sheets, strip and foil**
Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:
- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**
   Alloys of copper and zinc, with or without other elements. When other elements are present:
   - zinc predominates by weight over each of such other elements;
   - any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
   - any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

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

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

(d) **Copper-nickel base alloys**
   Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 4% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7401.00</td>
<td>00</td>
<td>00</td>
<td>Copper matte; cement copper (precipitated copper)</td>
<td>5%</td>
<td>kg</td>
<td>283.2</td>
</tr>
<tr>
<td>7402.00</td>
<td>00</td>
<td>00</td>
<td>Unrefined copper; copper anodes for electrolytic refining</td>
<td>5%</td>
<td>kg</td>
<td>082.11</td>
</tr>
<tr>
<td>74.03</td>
<td></td>
<td></td>
<td>Refined copper and copper alloys, unwrought.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7403.11</td>
<td>00</td>
<td>00</td>
<td>- Cathodes and sections of cathodes</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7403.12</td>
<td>00</td>
<td>00</td>
<td>- Wire-bars</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7403.13</td>
<td>00</td>
<td>00</td>
<td>- Billets</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7403.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Copper alloys:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7403.21</td>
<td>00</td>
<td>00</td>
<td>- Copper-zinc base alloys (brass)</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7403.22</td>
<td>00</td>
<td>00</td>
<td>- Copper-tin base alloys (brass)</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7403.29</td>
<td>00</td>
<td>00</td>
<td>- Other copper alloys (other than master alloys of heading No. 74.05)</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7404.00</td>
<td>00</td>
<td>00</td>
<td>Copper waste and scrap.</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7405.00</td>
<td>00</td>
<td>00</td>
<td>Master alloys of copper.</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>74.06</td>
<td></td>
<td></td>
<td>Copper powders and flakes.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7406.10</td>
<td>00</td>
<td>00</td>
<td>- Powders of non-lamellar structure</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7406.20</td>
<td>00</td>
<td>00</td>
<td>- Powders of lamellar structure, flakes</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>74.07</td>
<td></td>
<td></td>
<td>Copper bars, rods and profiles.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7407.10</td>
<td>00</td>
<td>00</td>
<td>- Of refined copper</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Of copper alloys:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7407.21</td>
<td>00</td>
<td>00</td>
<td>- Of copper-zinc base alloys (brass)</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7407.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>74.08</td>
<td></td>
<td></td>
<td>Copper wire.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7408.11</td>
<td>00</td>
<td>00</td>
<td>- Of which the maximum cross-sectional dimension exceeds 6 mm</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7408.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Of copper alloys:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7408.21</td>
<td>00</td>
<td>00</td>
<td>- Of copper-zinc base alloys (brass)</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7408.22</td>
<td>00</td>
<td>00</td>
<td>- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7408.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td>74.09</td>
<td></td>
<td></td>
<td>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>- Of refined copper:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7409.11</td>
<td>00</td>
<td>00</td>
<td>- In coils</td>
<td>5%</td>
<td>kg</td>
</tr>
<tr>
<td></td>
<td>7409.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
</tr>
</tbody>
</table>
### Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAI</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7409.21</td>
<td>00</td>
<td>00</td>
<td>Of copper-zinc base alloys (brass)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7409.29</td>
<td>00</td>
<td>00</td>
<td>Of copper-tin base alloys (bronze)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7409.31</td>
<td>00</td>
<td>00</td>
<td>In coils</td>
<td>5%</td>
<td>kg</td>
<td>882.521</td>
</tr>
<tr>
<td>7409.39</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>882.522</td>
</tr>
<tr>
<td>7409.40</td>
<td>00</td>
<td>00</td>
<td>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)</td>
<td>5%</td>
<td>kg</td>
<td>882.523</td>
</tr>
<tr>
<td>7409.90</td>
<td>00</td>
<td>00</td>
<td>Of other copper alloys</td>
<td>5%</td>
<td>kg</td>
<td>882.524</td>
</tr>
<tr>
<td>74.10</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7410.11</td>
<td>00</td>
<td>00</td>
<td>Not backed</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7410.12</td>
<td>00</td>
<td>00</td>
<td>Of refined copper</td>
<td>5%</td>
<td>kg</td>
<td>882.611</td>
</tr>
<tr>
<td>7410.21</td>
<td>00</td>
<td>00</td>
<td>Of copper alloys</td>
<td>5%</td>
<td>kg</td>
<td>882.612</td>
</tr>
<tr>
<td>7410.22</td>
<td>00</td>
<td>00</td>
<td>Copper tubes and pipes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7411.10</td>
<td>00</td>
<td>00</td>
<td>Of refined copper</td>
<td>5%</td>
<td>kg</td>
<td>882.711</td>
</tr>
<tr>
<td>7411.21</td>
<td>00</td>
<td>00</td>
<td>Of copper-zinc base alloys (brass)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7411.22</td>
<td>00</td>
<td>00</td>
<td>Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7411.29</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7412.10</td>
<td>00</td>
<td>00</td>
<td>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7412.20</td>
<td>00</td>
<td>00</td>
<td>Of refined copper</td>
<td>5%</td>
<td>kg</td>
<td>882.725</td>
</tr>
<tr>
<td>7412.23</td>
<td>00</td>
<td>00</td>
<td>Of copper alloys</td>
<td>5%</td>
<td>kg</td>
<td>882.726</td>
</tr>
<tr>
<td>7413.00</td>
<td>00</td>
<td>00</td>
<td>Stranded wire, cables, plaits bands and the like, of copper, not electrically insulated.</td>
<td>5%</td>
<td>kg</td>
<td>893.12</td>
</tr>
<tr>
<td>[74.14]</td>
<td></td>
<td></td>
<td>Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7415.10</td>
<td>00</td>
<td>00</td>
<td>Nails, tacks, drawing pins, staples (other than those of heading 83.65) 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.</td>
<td>5%</td>
<td>kg</td>
<td>694.31</td>
</tr>
</tbody>
</table>

[74.14] Deleted
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAI</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7415.21</td>
<td>00</td>
<td>00</td>
<td>- - Washers (including spring washers)</td>
<td>5%</td>
<td>kg</td>
<td>894.321</td>
</tr>
<tr>
<td>7415.29</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>894.329</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other threaded articles:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7415.33</td>
<td>00</td>
<td>00</td>
<td>- - Screws; bolts and nuts</td>
<td>5%</td>
<td>kg</td>
<td>894.333</td>
</tr>
<tr>
<td>7415.39</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>894.339</td>
</tr>
<tr>
<td>[74.16]</td>
<td></td>
<td></td>
<td>Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[74.17]</td>
<td></td>
<td></td>
<td>Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>74.18</td>
<td></td>
<td></td>
<td>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;</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7418.10</td>
<td>00</td>
<td>00</td>
<td>- - Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like</td>
<td>20%</td>
<td>kg</td>
<td>897.429</td>
</tr>
<tr>
<td>7418.20</td>
<td>00</td>
<td>00</td>
<td>- Sanitary ware and parts thereof</td>
<td>20%</td>
<td>kg</td>
<td>897.52</td>
</tr>
<tr>
<td>74.19</td>
<td></td>
<td></td>
<td>Other articles of copper:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7419.10</td>
<td>00</td>
<td>00</td>
<td>- Chain and parts thereof</td>
<td>5%</td>
<td>kg</td>
<td>899.71</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7419.91</td>
<td>00</td>
<td>00</td>
<td>- - Cast, moulded, stamped or forged, but not further worked</td>
<td>5%</td>
<td>kg</td>
<td>899.731</td>
</tr>
<tr>
<td>7419.99</td>
<td>00</td>
<td>00</td>
<td>- - Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7419.99</td>
<td>00</td>
<td>10</td>
<td>- - - Copper springs</td>
<td>5%</td>
<td>kg</td>
<td>899.732</td>
</tr>
<tr>
<td>7419.99</td>
<td>00</td>
<td>90</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>899.739</td>
</tr>
</tbody>
</table>
CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

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

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

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

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

   (d) **Plates, sheets, strip and foil**
       Flat-surfaced products (other than the unwrought products of heading 75.09), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

       - of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

**Subheading Notes.**

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

(a) **Nickel, not alloyed**

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

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

<table>
<thead>
<tr>
<th>Element</th>
<th>Limiting content % by weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fe</td>
<td>0.5</td>
</tr>
<tr>
<td>O</td>
<td>0.4</td>
</tr>
<tr>
<td>Other elements, each</td>
<td>0.5</td>
</tr>
</tbody>
</table>

(b) **Nickel alloys**

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

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7506.10 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>75.01</td>
<td></td>
<td>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7501.10</td>
<td>00 00</td>
<td>- Nickel mattes</td>
<td>5%</td>
<td>kg</td>
<td>284.21</td>
</tr>
<tr>
<td>7501.20</td>
<td>00 00</td>
<td>- Nickel oxide sinters and other intermediate products of nickel metallurgy</td>
<td>5%</td>
<td>kg</td>
<td>284.22</td>
</tr>
<tr>
<td>75.02</td>
<td></td>
<td>Unwrought nickel.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7502.10</td>
<td>00 00</td>
<td>- Nickel, not alloyed</td>
<td>5%</td>
<td>kg</td>
<td>683.11</td>
</tr>
<tr>
<td>7502.20</td>
<td>00 00</td>
<td>- Nickel alloys</td>
<td>5%</td>
<td>kg</td>
<td>683.12</td>
</tr>
<tr>
<td>7503.00</td>
<td>00 00</td>
<td>Nickel waste and scrap.</td>
<td>5%</td>
<td>kg</td>
<td>288.22</td>
</tr>
<tr>
<td>7504.00</td>
<td>00 00</td>
<td>Nickel powders and flakes.</td>
<td>5%</td>
<td>kg</td>
<td>683.23</td>
</tr>
<tr>
<td>75.05</td>
<td></td>
<td>Nickel bars, rods, profiles and wire.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7505.11</td>
<td>00 00</td>
<td>- Bars, rods and profiles:</td>
<td>5%</td>
<td>kg</td>
<td>683.211</td>
</tr>
<tr>
<td>7505.12</td>
<td>00 00</td>
<td>- Of nickel alloys</td>
<td>5%</td>
<td>kg</td>
<td>683.212</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Wire</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7505.21</td>
<td>00 00</td>
<td>- Of nickel, not alloyed</td>
<td>5%</td>
<td>kg</td>
<td>683.213</td>
</tr>
<tr>
<td>7505.22</td>
<td>00 00</td>
<td>- Of nickel alloys</td>
<td>5%</td>
<td>kg</td>
<td>683.214</td>
</tr>
<tr>
<td>75.06</td>
<td></td>
<td>Nickel plates, sheets, strip and foil.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7506.10</td>
<td>00 00</td>
<td>- Of nickel, not alloyed</td>
<td>5%</td>
<td>kg</td>
<td>683.241</td>
</tr>
<tr>
<td>7506.20</td>
<td>00 00</td>
<td>- Of nickel alloys</td>
<td>5%</td>
<td>kg</td>
<td>683.242</td>
</tr>
<tr>
<td>75.07</td>
<td></td>
<td>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7507.11</td>
<td>00 00</td>
<td>- Of nickel, not alloyed</td>
<td>5%</td>
<td>kg</td>
<td>683.221</td>
</tr>
<tr>
<td>7507.12</td>
<td>00 00</td>
<td>- Of nickel alloys</td>
<td>5%</td>
<td>kg</td>
<td>683.222</td>
</tr>
<tr>
<td>7507.20</td>
<td>00 00</td>
<td>- Tube or pipe fittings</td>
<td>5%</td>
<td>kg</td>
<td>683.223</td>
</tr>
<tr>
<td>75.08</td>
<td></td>
<td>Other articles of nickel.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7508.10</td>
<td>00 00</td>
<td>- Cloth, grill and netting, of nickel wire</td>
<td>5%</td>
<td>kg</td>
<td>699.751</td>
</tr>
<tr>
<td>7508.90</td>
<td>00 00</td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7508.90</td>
<td>10 00</td>
<td>- Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis</td>
<td>5%</td>
<td>kg</td>
<td>699.752</td>
</tr>
<tr>
<td>7508.90</td>
<td>90 00</td>
<td>- Other:</td>
<td>5%</td>
<td>kg</td>
<td>699.759</td>
</tr>
</tbody>
</table>
CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Chapter Note.

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

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

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

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

   (d) **Plates, sheets, strip and foil**
       Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

       - of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

Subheading Notes.

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

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Limiting content % by weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fe + Si (iron plus silicon)</td>
<td>1</td>
</tr>
<tr>
<td>Other elements* , each</td>
<td>0.1*</td>
</tr>
</tbody>
</table>

* Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.
* Copper is permitted in a proportion greater than 0.1% but not more than 0.5%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) Aluminium alloys
Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

Additional CARICOM Guideline

1. Subheading 7616.10 does not include nails, tacks and such articles with heads of copper or copper alloys (heading 74.15).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>76.01</td>
<td>00</td>
<td>00</td>
<td>Unwrought aluminium.</td>
<td>5%</td>
<td>kg</td>
<td>684.11</td>
</tr>
<tr>
<td>7601.10</td>
<td>00</td>
<td>00</td>
<td>- Aluminium, not alloyed</td>
<td>5%</td>
<td>kg</td>
<td>684.12</td>
</tr>
<tr>
<td>7601.20</td>
<td>00</td>
<td>00</td>
<td>- Aluminium alloys</td>
<td>5%</td>
<td>kg</td>
<td>684.12</td>
</tr>
<tr>
<td>7602.00</td>
<td>00</td>
<td>00</td>
<td>Aluminium waste and scrap.</td>
<td>5%</td>
<td>kg</td>
<td>288.23</td>
</tr>
<tr>
<td>76.03</td>
<td>00</td>
<td>00</td>
<td>Aluminium powders and flakes.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7603.10</td>
<td>00</td>
<td>00</td>
<td>- Powders of non-lamellar structure</td>
<td>5%</td>
<td>kg</td>
<td>684.251</td>
</tr>
<tr>
<td>7603.20</td>
<td>00</td>
<td>00</td>
<td>- Powders of lamellar structure, flakes</td>
<td>5%</td>
<td>kg</td>
<td>684.252</td>
</tr>
<tr>
<td>76.04</td>
<td>00</td>
<td>00</td>
<td>Aluminium bars, rods and profiles.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7604.10</td>
<td>00</td>
<td>00</td>
<td>- Of aluminium, not alloyed</td>
<td>15%</td>
<td>kg</td>
<td>684.211</td>
</tr>
<tr>
<td>7604.21</td>
<td>00</td>
<td>00</td>
<td>- Of aluminium alloys</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7604.29</td>
<td>00</td>
<td>00</td>
<td>-- Hollow profiles</td>
<td>15%</td>
<td>kg</td>
<td>684.212</td>
</tr>
<tr>
<td>76.05</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>15%</td>
<td>kg</td>
<td>684.219</td>
</tr>
<tr>
<td>7605.11</td>
<td>00</td>
<td>00</td>
<td>- Of which the maximum cross-sectional dimension exceeds 7 mm</td>
<td>5%</td>
<td>kg</td>
<td>684.223</td>
</tr>
<tr>
<td>7605.19</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>5%</td>
<td>kg</td>
<td>684.221</td>
</tr>
<tr>
<td>7605.21</td>
<td>00</td>
<td>00</td>
<td>- Of which the maximum cross-sectional dimension exceeds 7 mm</td>
<td>5%</td>
<td>kg</td>
<td>684.222</td>
</tr>
<tr>
<td>7605.29</td>
<td>00</td>
<td>00</td>
<td>-- Other</td>
<td>5%</td>
<td>kg</td>
<td>684.229</td>
</tr>
<tr>
<td>76.06</td>
<td>00</td>
<td>00</td>
<td>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</td>
<td>5%</td>
<td>kg</td>
<td>684.229</td>
</tr>
<tr>
<td>7606.11</td>
<td>00</td>
<td>00</td>
<td>- Rectangular (including square):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7606.11</td>
<td>10</td>
<td>00</td>
<td>- - Flat sheets</td>
<td>5%</td>
<td>kg</td>
<td>684.231</td>
</tr>
<tr>
<td>7606.11</td>
<td>20</td>
<td>00</td>
<td>- - - Corrugated sheets</td>
<td>5%</td>
<td>kg</td>
<td>684.232</td>
</tr>
<tr>
<td>7606.12</td>
<td>00</td>
<td>00</td>
<td>- - Of aluminium alloys</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7606.12</td>
<td>10</td>
<td>00</td>
<td>- - - Flat sheets</td>
<td>5%</td>
<td>kg</td>
<td>684.233</td>
</tr>
<tr>
<td>7606.12</td>
<td>20</td>
<td>00</td>
<td>- - - Corrugated sheets</td>
<td>5%</td>
<td>kg</td>
<td>684.234</td>
</tr>
<tr>
<td>7606.90</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7606.91</td>
<td>00</td>
<td>00</td>
<td>- Of aluminium, not alloyed</td>
<td>5%</td>
<td>kg</td>
<td>684.235</td>
</tr>
<tr>
<td>7606.92</td>
<td>00</td>
<td>00</td>
<td>- Of aluminium alloys</td>
<td>5%</td>
<td>kg</td>
<td>684.236</td>
</tr>
<tr>
<td>76.07</td>
<td>00</td>
<td>00</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STIC REV-4</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>------------</td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Not backed:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76.08</td>
<td>00</td>
<td>00</td>
<td>- Rolled but not further worked</td>
<td>5%</td>
<td>kg</td>
<td>684.241</td>
</tr>
<tr>
<td>76.08</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>684.242</td>
</tr>
<tr>
<td>76.08</td>
<td>00</td>
<td>00</td>
<td>- Backed</td>
<td>5%</td>
<td>kg</td>
<td>684.243</td>
</tr>
<tr>
<td>76.10</td>
<td>00</td>
<td>00</td>
<td>Aluminium tubes and pipes.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76.10</td>
<td>00</td>
<td>00</td>
<td>- Of aluminium, not alloyed</td>
<td>15%</td>
<td>kg</td>
<td>684.261</td>
</tr>
<tr>
<td>76.10</td>
<td>00</td>
<td>00</td>
<td>- Of aluminium alloys</td>
<td>15%</td>
<td>kg</td>
<td>684.262</td>
</tr>
<tr>
<td>76.10</td>
<td>00</td>
<td>00</td>
<td>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</td>
<td>5%</td>
<td>kg</td>
<td>684.27</td>
</tr>
<tr>
<td>76.11</td>
<td>00</td>
<td>00</td>
<td>Aluminium structures (excluding pre-fabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns), aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76.12</td>
<td>00</td>
<td>00</td>
<td>- Doors, windows and their frames and thresholds for doors</td>
<td>10%</td>
<td>kg</td>
<td>691.21</td>
</tr>
<tr>
<td>76.12</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76.12</td>
<td>10</td>
<td>00</td>
<td>- - Complete structures</td>
<td>10%</td>
<td>kg</td>
<td>691.291</td>
</tr>
<tr>
<td>76.12</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>691.299</td>
</tr>
<tr>
<td>76.12</td>
<td>10</td>
<td>00</td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76.12</td>
<td>90</td>
<td>00</td>
<td>- - Water storage tanks</td>
<td>10%</td>
<td>kg</td>
<td>692.121</td>
</tr>
<tr>
<td>76.12</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>692.129</td>
</tr>
<tr>
<td>76.12</td>
<td>00</td>
<td>00</td>
<td>Aluminium casings, 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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>76.12</td>
<td>10</td>
<td>00</td>
<td>- - Cans</td>
<td>5%</td>
<td>kg</td>
<td>692.421</td>
</tr>
<tr>
<td>76.12</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>692.422</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>7612.90</td>
<td>00</td>
<td>00</td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7612.90</td>
<td>10</td>
<td>00</td>
<td>- - - Cans</td>
<td>5%</td>
<td>kg</td>
<td>692.423</td>
</tr>
<tr>
<td>7612.90</td>
<td>50</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>692.429</td>
</tr>
<tr>
<td>7613.00</td>
<td>00</td>
<td>00</td>
<td>Aluminium containers for compressed or liquefied gas.</td>
<td>5%</td>
<td>kg</td>
<td>692.44</td>
</tr>
<tr>
<td>76.14</td>
<td></td>
<td></td>
<td>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7614.10</td>
<td>00</td>
<td>00</td>
<td>- With steel core</td>
<td>5%</td>
<td>kg</td>
<td>693.131</td>
</tr>
<tr>
<td>7614.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>693.139</td>
</tr>
<tr>
<td>76.15</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7615.10</td>
<td>00</td>
<td>00</td>
<td>- Table, kitchen, or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7615.10</td>
<td>10</td>
<td>00</td>
<td>- - - Pot scourers and scouring or polishing pads, gloves and the like</td>
<td>20%</td>
<td>kg</td>
<td>697.431</td>
</tr>
<tr>
<td>7615.10</td>
<td>20</td>
<td>00</td>
<td>- - - Saucepans</td>
<td>20%</td>
<td>kg</td>
<td>697.432</td>
</tr>
<tr>
<td>7615.10</td>
<td>30</td>
<td>00</td>
<td>- - - Baking, stew and frying pans</td>
<td>20%</td>
<td>kg</td>
<td>697.433</td>
</tr>
<tr>
<td>7615.10</td>
<td>80</td>
<td>00</td>
<td>- - - Other table, kitchen or household articles</td>
<td>20%</td>
<td>kg</td>
<td>697.434</td>
</tr>
<tr>
<td>7615.10</td>
<td>90</td>
<td>00</td>
<td>- - - Parts of table, kitchen or household articles</td>
<td>5%</td>
<td>kg</td>
<td>697.435</td>
</tr>
<tr>
<td>7615.20</td>
<td>00</td>
<td>00</td>
<td>- Sanitary ware and parts thereof:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7615.20</td>
<td>10</td>
<td>00</td>
<td>- - - Sanitary ware</td>
<td>20%</td>
<td>kg</td>
<td>697.531</td>
</tr>
<tr>
<td>7615.20</td>
<td>20</td>
<td>00</td>
<td>- - - Parts</td>
<td>5%</td>
<td>kg</td>
<td>697.532</td>
</tr>
<tr>
<td>76.16</td>
<td></td>
<td></td>
<td>Other articles of aluminium.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7616.10</td>
<td>00</td>
<td>00</td>
<td>- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles</td>
<td>5%</td>
<td>kg</td>
<td>694.4</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7616.91</td>
<td>00</td>
<td>00</td>
<td>- - Cloth, grill, netting and fencing, of aluminium wire</td>
<td>5%</td>
<td>kg</td>
<td>699.791</td>
</tr>
<tr>
<td>7616.99</td>
<td>00</td>
<td>00</td>
<td>- - Other:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7616.99</td>
<td>10</td>
<td>00</td>
<td>- - - Expanded metal</td>
<td>5%</td>
<td>kg</td>
<td>699.792</td>
</tr>
<tr>
<td>7616.99</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>699.799</td>
</tr>
</tbody>
</table>
CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED SYSTEM)
CHAPTER 78

LEAD AND ARTICLES THEREOF

Chapter Note.

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

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

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

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

(d) **Plates, sheets, strip and foil**
Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:
of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

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

Heading 76.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

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

Subheading Note.

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

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Limiting content % by weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ag Silver</td>
<td>0.02</td>
</tr>
<tr>
<td>As Arsenic</td>
<td>0.005</td>
</tr>
<tr>
<td>Bi Bismuth</td>
<td>0.05</td>
</tr>
<tr>
<td>Ca Calcium</td>
<td>0.002</td>
</tr>
<tr>
<td>Cd Cadmium</td>
<td>0.002</td>
</tr>
<tr>
<td>Cu Copper</td>
<td>0.08</td>
</tr>
<tr>
<td>Fe Iron</td>
<td>0.002</td>
</tr>
<tr>
<td>S Sulphur</td>
<td>0.002</td>
</tr>
<tr>
<td>Sb Antimony</td>
<td>0.005</td>
</tr>
<tr>
<td>Sn Tin</td>
<td>0.005</td>
</tr>
<tr>
<td>Zn Zinc</td>
<td>0.002</td>
</tr>
<tr>
<td>Other (for example Te), each</td>
<td>0.001</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
</tr>
<tr>
<td>-------</td>
<td>-----</td>
</tr>
<tr>
<td>78.01</td>
<td>00</td>
</tr>
<tr>
<td>7801.10</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>7801.91</td>
<td>00</td>
</tr>
<tr>
<td>7801.99</td>
<td>00</td>
</tr>
<tr>
<td>7802.00</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>78.04</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>7804.11</td>
<td>00</td>
</tr>
<tr>
<td>7804.19</td>
<td>00</td>
</tr>
<tr>
<td>7804.20</td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>78.06</td>
<td>10</td>
</tr>
<tr>
<td>7806.00</td>
<td>20</td>
</tr>
<tr>
<td>7806.00</td>
<td>90</td>
</tr>
</tbody>
</table>
CHAPTER 79

ZINC AND ARTICLES THEREOF

Note.

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

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

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

   (d) **Plates, sheets, strip and foil**
   Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:
   - of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

**Subheading Note.**

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

   (a) **Zinc, not alloyed**
   Metal containing by weight at least 97.5% of zinc.

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

   (c) **Zinc dust**
   Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>79.01</td>
<td>7901.11</td>
<td>00 00</td>
<td>Unwrought zinc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Zinc, not alloyed:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7901.12</td>
<td>00 00</td>
<td>-- Containing by weight 99.99% or more of zinc</td>
<td>5%</td>
<td>kg</td>
<td>686.111</td>
<td></td>
</tr>
<tr>
<td>7901.20</td>
<td>00 00</td>
<td>-- Containing by weight less than 99.99% of zinc</td>
<td>5%</td>
<td>kg</td>
<td>686.112</td>
<td></td>
</tr>
<tr>
<td>7902.00</td>
<td>00 00</td>
<td>Zinc waste and scrap.</td>
<td>5%</td>
<td>kg</td>
<td>288.25</td>
<td></td>
</tr>
<tr>
<td>79.03</td>
<td>7903.10</td>
<td>00 00</td>
<td>Zinc dust, powders and flakes.</td>
<td>5%</td>
<td>kg</td>
<td>686.331</td>
</tr>
<tr>
<td></td>
<td>- Zinc dust</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7903.90</td>
<td>00 00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>686.339</td>
<td></td>
</tr>
<tr>
<td>7904.00</td>
<td>00 00</td>
<td>Zinc bars, rods, profiles and wire.</td>
<td>5%</td>
<td>kg</td>
<td>686.31</td>
<td></td>
</tr>
<tr>
<td>7906.00</td>
<td>00 00</td>
<td>Zinc plates, sheets, strip and foil.</td>
<td>5%</td>
<td>kg</td>
<td>686.32</td>
<td></td>
</tr>
<tr>
<td>[79.06]</td>
<td></td>
<td></td>
<td>Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>79.07</td>
<td>7907.00</td>
<td>10 00</td>
<td>Other articles of zinc.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- - - Gutters, roof capping, skylight frames and other fabricated building components</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7907.00</td>
<td>20 00</td>
<td>- - - Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</td>
<td>5%</td>
<td>kg</td>
<td>699.777</td>
<td></td>
</tr>
<tr>
<td>7907.00</td>
<td>90 00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>699.779</td>
<td></td>
</tr>
</tbody>
</table>
CHAPTER 80
TIN AND ARTICLES THEREOF

Note.

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

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

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

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

(d) **Plates, sheets, strip and foil**
Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

**Subheading Note.**

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

(a) **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>
<thead>
<tr>
<th>Element</th>
<th>Limiting content % by weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bi</td>
<td>0.1</td>
</tr>
<tr>
<td>Cu</td>
<td>0.4</td>
</tr>
</tbody>
</table>

(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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>80.01</td>
<td></td>
<td></td>
<td>Unwrought tin.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8001.10</td>
<td>00</td>
<td>00</td>
<td>- Tin, not alloyed</td>
<td>5%</td>
<td>kg</td>
<td>687.11</td>
</tr>
<tr>
<td>8001.20</td>
<td>00</td>
<td>00</td>
<td>- Tin alloys</td>
<td>5%</td>
<td>kg</td>
<td>687.12</td>
</tr>
<tr>
<td>8002.00</td>
<td>00</td>
<td>00</td>
<td>Tin waste and scrap.</td>
<td>5%</td>
<td>kg</td>
<td>288.26</td>
</tr>
<tr>
<td>8003.00</td>
<td>00</td>
<td>00</td>
<td>Tin bars, rods, profiles and wire.</td>
<td>5%</td>
<td>kg</td>
<td>687.21</td>
</tr>
<tr>
<td>[80.04]</td>
<td></td>
<td></td>
<td>Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[80.05]</td>
<td></td>
<td></td>
<td>Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>[80.06]</td>
<td></td>
<td></td>
<td>Deleted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>80.07</td>
<td></td>
<td></td>
<td>Other articles of tin.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8007.00</td>
<td>10</td>
<td>00</td>
<td>- - - Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.</td>
<td>5%</td>
<td>kg</td>
<td>699.781</td>
</tr>
<tr>
<td>8007.00</td>
<td>20</td>
<td>00</td>
<td>- - - Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.</td>
<td>5%</td>
<td>kg</td>
<td>699.782</td>
</tr>
<tr>
<td>8007.00</td>
<td>30</td>
<td>00</td>
<td>- - - Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</td>
<td>5%</td>
<td>kg</td>
<td>699.783</td>
</tr>
<tr>
<td>8007.00</td>
<td>50</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>699.789</td>
</tr>
</tbody>
</table>
CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note.

1. Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, mutatis mutandis, to this Chapter.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV.</th>
</tr>
</thead>
<tbody>
<tr>
<td>81.01</td>
<td></td>
<td></td>
<td>Tungsten ( wolfram) and articles thereof, including waste</td>
<td>5%</td>
<td>kg</td>
<td>689.111</td>
</tr>
<tr>
<td></td>
<td>8101.10</td>
<td>00</td>
<td>- Powders</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8101.94</td>
<td>00</td>
<td>- - Unwrought tungsten, including bars and rods obtained</td>
<td>5%</td>
<td>kg</td>
<td>689.113</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>simply by sintering</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8101.96</td>
<td>00</td>
<td>- - Wire</td>
<td>5%</td>
<td>kg</td>
<td>689.116</td>
</tr>
<tr>
<td></td>
<td>8101.97</td>
<td>00</td>
<td>- - Waste and scrap</td>
<td>5%</td>
<td>kg</td>
<td>689.115</td>
</tr>
<tr>
<td></td>
<td>8101.99</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>689.119</td>
</tr>
<tr>
<td>81.02</td>
<td></td>
<td></td>
<td>Molybdenum and articles thereof, including waste and scrap.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8102.10</td>
<td>00</td>
<td>- Powders</td>
<td>5%</td>
<td>kg</td>
<td>689.121</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8102.94</td>
<td>00</td>
<td>- - Unwrought, including bars and rods obtained simply by</td>
<td>5%</td>
<td>kg</td>
<td>689.123</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>sintering</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8102.95</td>
<td>00</td>
<td>- - Bars and rods, other than those obtained simply by</td>
<td>5%</td>
<td>kg</td>
<td>689.921</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>sintering, profiles, plates, sheets, strip and foil</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8102.96</td>
<td>00</td>
<td>- - Wire</td>
<td>5%</td>
<td>kg</td>
<td>689.922</td>
</tr>
<tr>
<td></td>
<td>8102.97</td>
<td>00</td>
<td>- - Waste and scrap</td>
<td>5%</td>
<td>kg</td>
<td>689.923</td>
</tr>
<tr>
<td></td>
<td>8102.99</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>689.929</td>
</tr>
<tr>
<td>81.03</td>
<td></td>
<td></td>
<td>Tantalum and articles thereof, including waste and scrap.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8103.20</td>
<td>00</td>
<td>- Unwrought, including bars and rods obtained simply by</td>
<td>5%</td>
<td>kg</td>
<td>699.23</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>sintering, powders</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8103.30</td>
<td>00</td>
<td>- Waste and scrap</td>
<td>5%</td>
<td>kg</td>
<td>689.992</td>
</tr>
<tr>
<td></td>
<td>8103.90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>699.93</td>
</tr>
<tr>
<td>81.04</td>
<td></td>
<td></td>
<td>Magnesium and articles thereof, including waste and scrap.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8104.11</td>
<td>00</td>
<td>- Unwrought:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- - Containing at least 99.8% by weight of magnesium</td>
<td>5%</td>
<td>kg</td>
<td>689.151</td>
</tr>
<tr>
<td></td>
<td>8104.19</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>689.159</td>
</tr>
<tr>
<td></td>
<td>8104.20</td>
<td>00</td>
<td>- Waste and scrap</td>
<td>5%</td>
<td>kg</td>
<td>689.14</td>
</tr>
<tr>
<td></td>
<td>8104.30</td>
<td>00</td>
<td>- Raspings, turnings and granules, graded according to</td>
<td>5%</td>
<td>kg</td>
<td>689.941</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>size, powders</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8104.90</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8104.90</td>
<td>10</td>
<td>- - wrought bars, rods, angles, shapes and sections:</td>
<td>5%</td>
<td>kg</td>
<td>689.942</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>wire, wrought plates, sheets and strip, foil; rasplings</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>and shavings of uniform size, powders and flakes, tubes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>and pipes and blanks therefore: hollow bars</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8104.90</td>
<td>90</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>689.949</td>
</tr>
<tr>
<td>81.05</td>
<td></td>
<td></td>
<td>Cobalt mattes and other intermediate products of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>cobalt metallurgy; cobalt and articles thereof, including</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>waste and scrap</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>8105.20</td>
<td>00</td>
<td>- Cobalt mattes and other intermediate products of</td>
<td>5%</td>
<td>kg</td>
<td>688.87</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>cobalt metallurgy, unwrought cobalt; powders</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schedule No.</td>
<td>Description</td>
<td>Tariff Rate</td>
<td>Unwrought</td>
<td>Waste and scrap</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------------------------------------------------------------</td>
<td>-------------</td>
<td>-----------------</td>
<td>-----------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>105.30</td>
<td>Waste and scrap</td>
<td>5%</td>
<td>kg</td>
<td>$89.911</td>
<td></td>
<td></td>
</tr>
<tr>
<td>105.90</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>$89.81</td>
<td></td>
<td></td>
</tr>
<tr>
<td>106.00</td>
<td>Bismuth and articles thereof, including waste and scrap.</td>
<td>5%</td>
<td>kg</td>
<td>$89.92</td>
<td></td>
<td></td>
</tr>
<tr>
<td>107.20</td>
<td>Cadmium and articles thereof, including waste and scrap.</td>
<td></td>
<td>Unwrought</td>
<td>$89.821</td>
<td></td>
<td></td>
</tr>
<tr>
<td>107.30</td>
<td>Other</td>
<td></td>
<td>Waste and scrap</td>
<td>$89.822</td>
<td></td>
<td></td>
</tr>
<tr>
<td>107.90</td>
<td>Other</td>
<td></td>
<td>kg</td>
<td>$89.83</td>
<td></td>
<td></td>
</tr>
<tr>
<td>108.20</td>
<td>Titanium and articles thereof, including waste and scrap.</td>
<td></td>
<td>Unwrought</td>
<td>$89.831</td>
<td></td>
<td></td>
</tr>
<tr>
<td>108.30</td>
<td>Other</td>
<td></td>
<td>Waste and scrap</td>
<td>$89.833</td>
<td></td>
<td></td>
</tr>
<tr>
<td>108.90</td>
<td>Other</td>
<td></td>
<td>kg</td>
<td>$89.85</td>
<td></td>
<td></td>
</tr>
<tr>
<td>109.20</td>
<td>Zirconium and articles thereof, including waste and scrap.</td>
<td></td>
<td>Unwrought</td>
<td>$89.84</td>
<td></td>
<td></td>
</tr>
<tr>
<td>109.30</td>
<td>Other</td>
<td></td>
<td>Waste and scrap</td>
<td>$89.844</td>
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<td></td>
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<tr>
<td>109.90</td>
<td>Other</td>
<td></td>
<td>kg</td>
<td>$89.87</td>
<td></td>
<td></td>
</tr>
<tr>
<td>110.10</td>
<td>Antimony and articles thereof, including waste and scrap.</td>
<td></td>
<td>Unwrought</td>
<td>$89.85</td>
<td></td>
<td></td>
</tr>
<tr>
<td>110.20</td>
<td>Other</td>
<td></td>
<td>Waste and scrap</td>
<td>$89.86</td>
<td></td>
<td></td>
</tr>
<tr>
<td>110.90</td>
<td>Other</td>
<td></td>
<td>kg</td>
<td>$89.89</td>
<td></td>
<td></td>
</tr>
<tr>
<td>111.00</td>
<td>Manganese and articles thereof, including waste and scrap.</td>
<td></td>
<td>Waste and scrap</td>
<td>$89.941</td>
<td></td>
<td></td>
</tr>
<tr>
<td>112.12</td>
<td>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>columbium, rhenium and thallium, and articles of these metals, including</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>waste and scrap</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>Beryllium</td>
<td></td>
<td>Unwrought</td>
<td>$89.913</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td></td>
<td>Waste and scrap</td>
<td>$89.914</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Chromium</td>
<td></td>
<td>kg</td>
<td>$89.95</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unwrought</td>
<td></td>
<td>kg</td>
<td>$89.911</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Waste and scrap</td>
<td></td>
<td>kg</td>
<td>$89.720</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other</td>
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<td>kg</td>
<td>$89.999</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Unwrought</td>
<td></td>
<td>kg</td>
<td>$89.92</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td></td>
<td>kg</td>
<td>$89.92</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cermets and articles thereof, including waste and scrap.</td>
<td></td>
<td>Waste and scrap</td>
<td>$89.99</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL: PARTS THEREOF OF BASE METAL

Notes.

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

   a. Base metal;
   b. Metal carbides or cermets;
   c. Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
   d. Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter. Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAI</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>82.01</td>
<td></td>
<td></td>
<td><strong>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; seythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.</strong></td>
<td>Free</td>
<td>kg</td>
<td>695.11</td>
</tr>
<tr>
<td>82.01.10</td>
<td>00</td>
<td>00</td>
<td>- Spades and shovels</td>
<td>Free</td>
<td>kg</td>
<td>695.11</td>
</tr>
<tr>
<td>82.01.30</td>
<td>00</td>
<td>00</td>
<td>- Mattocks, picks, hoes and rakes</td>
<td>Free</td>
<td>kg</td>
<td>695.131</td>
</tr>
<tr>
<td>82.01.30</td>
<td>10</td>
<td>00</td>
<td>- - - Mattocks</td>
<td>Free</td>
<td>kg</td>
<td>695.131</td>
</tr>
<tr>
<td>82.01.30</td>
<td>20</td>
<td>00</td>
<td>- - - Picks</td>
<td>Free</td>
<td>kg</td>
<td>695.132</td>
</tr>
<tr>
<td>82.01.30</td>
<td>30</td>
<td>00</td>
<td>- - - Hoes</td>
<td>Free</td>
<td>kg</td>
<td>695.133</td>
</tr>
<tr>
<td>82.01.30</td>
<td>90</td>
<td>00</td>
<td>- - - Rakes</td>
<td>Free</td>
<td>kg</td>
<td>695.134</td>
</tr>
<tr>
<td>82.01.40</td>
<td>00</td>
<td>00</td>
<td>- Axes, bill hooks and similar hewing tools:</td>
<td>Free</td>
<td>kg</td>
<td>695.141</td>
</tr>
<tr>
<td>82.01.40</td>
<td>10</td>
<td>00</td>
<td>- - - Axes</td>
<td>Free</td>
<td>kg</td>
<td>695.141</td>
</tr>
<tr>
<td>82.01.40</td>
<td>20</td>
<td>00</td>
<td>- - - Machetes (cutlasses)</td>
<td>Free</td>
<td>kg</td>
<td>695.142</td>
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<tr>
<td>82.01.40</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>Free</td>
<td>kg</td>
<td>695.149</td>
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<tr>
<td>82.01.50</td>
<td>00</td>
<td>00</td>
<td>- Secateurs and similar one-handed pruners and shears (including poultry shears)</td>
<td>Free</td>
<td>kg</td>
<td>695.15</td>
</tr>
<tr>
<td>82.01.60</td>
<td>00</td>
<td>00</td>
<td>- Hedge shears, two-handed pruning shears and similar two-handed shears</td>
<td>Free</td>
<td>kg</td>
<td>695.16</td>
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<tr>
<td>82.01.90</td>
<td>00</td>
<td>00</td>
<td>- Other hand tools of a kind used in agriculture, horticulture or forestry</td>
<td>Free</td>
<td>kg</td>
<td>695.19</td>
</tr>
<tr>
<td>82.02</td>
<td></td>
<td></td>
<td>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)</td>
<td>5%</td>
<td>kg</td>
<td>695.21</td>
</tr>
<tr>
<td>82.02.20</td>
<td>00</td>
<td>00</td>
<td>- Hand saws</td>
<td>Free</td>
<td>kg</td>
<td>695.51</td>
</tr>
<tr>
<td>82.02.31</td>
<td>00</td>
<td>00</td>
<td>- Circular saw blades (including slitting or slotting saw blades)</td>
<td>Free</td>
<td>kg</td>
<td>695.52</td>
</tr>
<tr>
<td>82.02.39</td>
<td>00</td>
<td>00</td>
<td>- Other, including parts</td>
<td>Free</td>
<td>kg</td>
<td>695.53</td>
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<tr>
<td>82.02.40</td>
<td>00</td>
<td>00</td>
<td>- Chain saw blades</td>
<td>Free</td>
<td>kg</td>
<td>695.54</td>
</tr>
<tr>
<td>82.02.91</td>
<td>00</td>
<td>00</td>
<td>- Other saw blades</td>
<td>Free</td>
<td>kg</td>
<td>695.59</td>
</tr>
<tr>
<td>82.02.99</td>
<td>00</td>
<td>00</td>
<td>- Straight saw blades, for working metal</td>
<td>Free</td>
<td>kg</td>
<td>695.55</td>
</tr>
<tr>
<td>82.03</td>
<td></td>
<td></td>
<td>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe cutters, bolt croppers, perforating punches and similar hand tools</td>
<td>5%</td>
<td>kg</td>
<td>695.22</td>
</tr>
<tr>
<td>82.03.10</td>
<td>00</td>
<td>00</td>
<td>- Files, rasps and similar tools</td>
<td>5%</td>
<td>kg</td>
<td>695.22</td>
</tr>
<tr>
<td>82.03.20</td>
<td>00</td>
<td>00</td>
<td>- Pliers (including cutting pliers), pincers, tweezers and similar tools</td>
<td>5%</td>
<td>kg</td>
<td>695.231</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### A.D. 2019

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8203.30</td>
<td>00</td>
<td>00</td>
<td>- Metal cutting shears and similar tools</td>
<td>5%</td>
<td>kg</td>
<td>695.232</td>
</tr>
<tr>
<td>8203.40</td>
<td>00</td>
<td>00</td>
<td>- Pipe-cutters, bolt cutters, perforating punches and similar tools</td>
<td>5%</td>
<td>kg</td>
<td>695.234</td>
</tr>
</tbody>
</table>

**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 | 00 | -- Non-adjustable | 5% | kg | 695.31 |
  - 8204.12 | 00 | 00 | -- Adjustable | 5% | kg | 695.32 |
  - 8204.20 | 00 | 00 | - Interchangeable spanner sockets, with or without handles | 5% | kg | 695.33 |

**82.05**

Hand tools (including glaziers’ diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.

- 8205.10 | 00 | 00 | - Drilling, threading or tapping tools | 5% | kg | 695.41 |
- 8205.20 | 00 | 00 | - Hammers and sledge hammers | 5% | kg | 695.42 |
- 8205.30 | 00 | 00 | - Planes, chisels, gouges and similar cutting tools for working wood | 5% | kg | 695.43 |
- 8205.40 | 00 | 00 | - Screwdrivers | 5% | kg | 695.44 |
  - Other hand tools (including glaziers’ diamonds):
    - 8205.51 | 00 | 00 | -- Household tools | 20% | kg | 695.45 |
    - 8205.59 | 00 | 00 | -- Other | 5% | kg | 695.461 |
    - 8205.60 | 00 | 00 | - Blow lamps | 5% | kg | 695.462 |
    - 8205.70 | 00 | 00 | - Vices, clamps and the like | 5% | kg | 695.47 |
    - 8205.90 | 00 | 00 | - Other, including sets of articles of two or more subheadings of this heading | 5% | kg | 695.49 |

**82.06**

Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.

- 8206.00 | 10 | 00 | -- Household tools | 20% | kg | 695.71 |
- 8206.00 | 90 | 00 | -- Other | 5% | kg | 695.79 |

**82.07**

Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.

- Rock drilling or earth boring tools:
  - 8207.13 | 00 | 00 | -- With working part of cernets | 5% | kg | 695.631 |
  - 8207.19 | 00 | 00 | -- Other, including parts | 5% | kg | 695.639 |
<table>
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<th>NAI</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8207.20</td>
<td>00</td>
<td>00</td>
<td>- Dies for drawing or extruding metal</td>
<td>5%</td>
<td>kg</td>
<td>895.641</td>
</tr>
<tr>
<td>8207.30</td>
<td>00</td>
<td>00</td>
<td>- Tools for pressing, stamping or punching</td>
<td>5%</td>
<td>kg</td>
<td>895.642</td>
</tr>
<tr>
<td>8207.40</td>
<td>00</td>
<td>00</td>
<td>- Tools for tapping or threading</td>
<td>5%</td>
<td>kg</td>
<td>895.643</td>
</tr>
<tr>
<td>8207.50</td>
<td>00</td>
<td>00</td>
<td>- Tools for drilling other than for rock drilling</td>
<td>5%</td>
<td>kg</td>
<td>895.644</td>
</tr>
<tr>
<td>8207.60</td>
<td>00</td>
<td>00</td>
<td>- Tools for boring or broaching</td>
<td>5%</td>
<td>kg</td>
<td>895.645</td>
</tr>
<tr>
<td>8207.70</td>
<td>00</td>
<td>00</td>
<td>- Tools for milling</td>
<td>5%</td>
<td>kg</td>
<td>895.646</td>
</tr>
<tr>
<td>8207.80</td>
<td>00</td>
<td>00</td>
<td>- Tools for turning</td>
<td>5%</td>
<td>kg</td>
<td>895.747</td>
</tr>
<tr>
<td>8207.90</td>
<td>00</td>
<td>00</td>
<td>- Other interchangeable tools</td>
<td>5%</td>
<td>kg</td>
<td>895.649</td>
</tr>
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</table>

82.08 Knives and cutting blades, for machines or for mechanical appliances.

<table>
<thead>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV.4</th>
</tr>
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<tbody>
<tr>
<td>8208.10</td>
<td>00</td>
<td>00</td>
<td>- For metal working</td>
<td>Free</td>
<td>kg</td>
<td>895.611</td>
</tr>
<tr>
<td>8208.20</td>
<td>00</td>
<td>00</td>
<td>- For wood working</td>
<td>Free</td>
<td>kg</td>
<td>895.612</td>
</tr>
<tr>
<td>8208.30</td>
<td>00</td>
<td>00</td>
<td>- For kitchen appliances or for machines used by the food industry:</td>
<td>5%</td>
<td>kg</td>
<td>895.613</td>
</tr>
<tr>
<td>8208.30</td>
<td>10</td>
<td>00</td>
<td>- - - For kitchen appliances</td>
<td>5%</td>
<td>kg</td>
<td>895.613</td>
</tr>
<tr>
<td>8208.30</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>895.614</td>
</tr>
<tr>
<td>8208.40</td>
<td>00</td>
<td>00</td>
<td>- For agricultural, horticultural or forestry machines:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8208.40</td>
<td>10</td>
<td>00</td>
<td>- - - For lawn mowers</td>
<td>5%</td>
<td>kg</td>
<td>895.615</td>
</tr>
<tr>
<td>8208.40</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>895.616</td>
</tr>
<tr>
<td>8208.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>895.619</td>
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</table>

82.09 Plates, sticks, tips and the like for tools, unmounted, of ceramics.

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<th>UNIT</th>
<th>STC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8210.00</td>
<td>00</td>
<td>00</td>
<td>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</td>
<td>20%</td>
<td>kg</td>
<td>697.811</td>
</tr>
<tr>
<td>8210.00</td>
<td>10</td>
<td>00</td>
<td>- - - Coffee-mills</td>
<td>20%</td>
<td>kg</td>
<td>697.812</td>
</tr>
<tr>
<td>8210.00</td>
<td>20</td>
<td>00</td>
<td>- - - Mincers</td>
<td>20%</td>
<td>kg</td>
<td>697.812</td>
</tr>
<tr>
<td>8210.00</td>
<td>30</td>
<td>00</td>
<td>- - - Juice extractors</td>
<td>20%</td>
<td>kg</td>
<td>697.813</td>
</tr>
<tr>
<td>8210.00</td>
<td>40</td>
<td>00</td>
<td>- - - Ice cream freezers</td>
<td>20%</td>
<td>kg</td>
<td>697.814</td>
</tr>
<tr>
<td>8210.00</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>697.819</td>
</tr>
</tbody>
</table>

82.11 Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.

<table>
<thead>
<tr>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8211.10</td>
<td>00</td>
<td>00</td>
<td>- Sets of assorted articles</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>696.81</td>
</tr>
<tr>
<td>8211.91</td>
<td>00</td>
<td>00</td>
<td>- - - Table knives having fixed blades</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>696.82</td>
</tr>
<tr>
<td>8211.92</td>
<td>00</td>
<td>00</td>
<td>- - - Other knives having fixed blades:</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>696.83</td>
</tr>
<tr>
<td>8211.93</td>
<td>10</td>
<td>00</td>
<td>- - - Household</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>696.84</td>
</tr>
<tr>
<td>8211.93</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg&amp;u</td>
<td>696.84</td>
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### Customs (Amendment of Schedules) Act

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<th>Unit</th>
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<tbody>
<tr>
<td>8211.93</td>
<td>00</td>
<td>00</td>
<td>- - Knives having other than fixed blades:</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>696.85</td>
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<tr>
<td>8211.93</td>
<td>10</td>
<td>00</td>
<td>- - Table and other household</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>696.85</td>
</tr>
<tr>
<td>8211.93</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>696.88</td>
</tr>
<tr>
<td>8211.94</td>
<td>00</td>
<td>00</td>
<td>- - Blades</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>696.88</td>
</tr>
<tr>
<td>8211.94</td>
<td>10</td>
<td>00</td>
<td>- - For table and other household knives</td>
<td>20%</td>
<td>kg</td>
<td>696.87</td>
</tr>
<tr>
<td>8211.94</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>696.88</td>
</tr>
<tr>
<td>8211.95</td>
<td>00</td>
<td>00</td>
<td>- - Handles of base metal</td>
<td>20%</td>
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<tr>
<td>8211.95</td>
<td>10</td>
<td>00</td>
<td>- - For table and other household knives</td>
<td>20%</td>
<td>kg</td>
<td>696.899</td>
</tr>
<tr>
<td>8211.95</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg</td>
<td>696.899</td>
</tr>
</tbody>
</table>

#### 82.12
Razors and razor blades (including razor blade blanks in strips).

<table>
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<th>NAI</th>
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<th>Unit</th>
<th>STC REV-4</th>
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<tbody>
<tr>
<td>8212.10</td>
<td>00</td>
<td>00</td>
<td>- Razors</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>696.31</td>
</tr>
<tr>
<td>8212.20</td>
<td>00</td>
<td>00</td>
<td>- Safety razor blades including razor blade blanks in strips</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>696.351</td>
</tr>
<tr>
<td>8212.20</td>
<td>10</td>
<td>00</td>
<td>- - Safety razor blades</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>696.351</td>
</tr>
<tr>
<td>8212.20</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>696.359</td>
</tr>
<tr>
<td>8212.90</td>
<td>00</td>
<td>00</td>
<td>- Other parts</td>
<td>20%</td>
<td>kg</td>
<td>696.38</td>
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#### 82.13
Scissors, tailors’ shears and similar shears, and blades therefor.

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<th>CET</th>
<th>NAI</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8213.00</td>
<td>10</td>
<td>00</td>
<td>- - Tailors’ and dressmakers’ shears</td>
<td>5%</td>
<td>kg</td>
<td>696.41</td>
</tr>
<tr>
<td>8213.00</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>696.49</td>
</tr>
</tbody>
</table>

#### 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).

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAI</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8214.10</td>
<td>00</td>
<td>00</td>
<td>- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor</td>
<td>20%</td>
<td>kg</td>
<td>696.51</td>
</tr>
<tr>
<td>8214.20</td>
<td>00</td>
<td>00</td>
<td>- Manicure or pedicure sets and instruments (including nail files)</td>
<td>20%</td>
<td>kg</td>
<td>696.55</td>
</tr>
<tr>
<td>8214.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>696.59</td>
</tr>
</tbody>
</table>

#### 82.15
Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAI</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8215.10</td>
<td>00</td>
<td>00</td>
<td>- Sets of assorted articles containing at least one article plated with precious metal</td>
<td>20%</td>
<td>kg</td>
<td>696.61</td>
</tr>
<tr>
<td>8215.20</td>
<td>00</td>
<td>00</td>
<td>- Other sets of assorted articles</td>
<td>20%</td>
<td>kg</td>
<td>696.62</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>696.63</td>
</tr>
<tr>
<td>8215.99</td>
<td>00</td>
<td>00</td>
<td>- Plated with precious metal</td>
<td>20%</td>
<td>kg</td>
<td>696.69</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV. 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>83.01</td>
<td></td>
<td></td>
<td>Padlocks and locks (key, combination or electrically operated), of base metal; clamps and frames with claps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.</td>
<td>5%</td>
<td>kg</td>
<td>699.111</td>
</tr>
<tr>
<td>8301.10</td>
<td>00</td>
<td>00</td>
<td>Padlocks</td>
<td>5%</td>
<td>kg</td>
<td>699.112</td>
</tr>
<tr>
<td>8301.20</td>
<td>00</td>
<td>00</td>
<td>Locks of a kind used for motor vehicles</td>
<td>5%</td>
<td>kg</td>
<td>699.113</td>
</tr>
<tr>
<td>8301.30</td>
<td>00</td>
<td>00</td>
<td>Locks of a kind used for furniture</td>
<td>5%</td>
<td>kg</td>
<td>699.114</td>
</tr>
<tr>
<td>8301.40</td>
<td>00</td>
<td>00</td>
<td>Other locks</td>
<td>5%</td>
<td>kg</td>
<td>699.115</td>
</tr>
<tr>
<td>8301.50</td>
<td>00</td>
<td>00</td>
<td>Clamps and frames with claps, incorporating locks</td>
<td>5%</td>
<td>kg</td>
<td>699.116</td>
</tr>
<tr>
<td>8301.60</td>
<td>00</td>
<td>00</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>699.116</td>
</tr>
<tr>
<td>8301.70</td>
<td>00</td>
<td>00</td>
<td>Keys presented separately</td>
<td>5%</td>
<td>kg</td>
<td>699.117</td>
</tr>
<tr>
<td>83.02</td>
<td></td>
<td></td>
<td>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-peg, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</td>
<td>10%</td>
<td>kg</td>
<td>699.15</td>
</tr>
<tr>
<td>8302.10</td>
<td>00</td>
<td>00</td>
<td>Hinges</td>
<td>5%</td>
<td>kg</td>
<td>699.13</td>
</tr>
<tr>
<td>8302.20</td>
<td>00</td>
<td>00</td>
<td>Castors</td>
<td>5%</td>
<td>kg</td>
<td>699.14</td>
</tr>
<tr>
<td>8302.30</td>
<td>00</td>
<td>00</td>
<td>Other mountings, fittings and similar articles suitable for motor vehicles</td>
<td>10%</td>
<td>kg</td>
<td>699.15</td>
</tr>
<tr>
<td>8302.40</td>
<td>00</td>
<td>00</td>
<td>Other mountings, fittings and similar articles:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8302.41</td>
<td>00</td>
<td>00</td>
<td>Suitable for buildings</td>
<td>5%</td>
<td>kg</td>
<td>699.16</td>
</tr>
<tr>
<td>8302.42</td>
<td>00</td>
<td>00</td>
<td>Other, suitable for furniture</td>
<td>5%</td>
<td>kg</td>
<td>699.17</td>
</tr>
<tr>
<td>8302.43</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>699.191</td>
</tr>
<tr>
<td>8302.50</td>
<td>00</td>
<td>00</td>
<td>Hat-racks, hat-peg, brackets and similar fixtures</td>
<td>5%</td>
<td>kg</td>
<td>699.192</td>
</tr>
<tr>
<td>8302.60</td>
<td>00</td>
<td>00</td>
<td>Automatic door closures</td>
<td>5%</td>
<td>kg</td>
<td>699.193</td>
</tr>
<tr>
<td>8303.00</td>
<td>00</td>
<td>00</td>
<td>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-room, cash or deed boxes and the like, of base metal.</td>
<td>5%</td>
<td>kg</td>
<td>699.12</td>
</tr>
<tr>
<td>83.04</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8304.00</td>
<td>10</td>
<td>00</td>
<td>Filing cabinets</td>
<td>10%</td>
<td>kg</td>
<td>895.111</td>
</tr>
<tr>
<td>8304.00</td>
<td>20</td>
<td>00</td>
<td>Card-index cabinets</td>
<td>10%</td>
<td>kg</td>
<td>895.112</td>
</tr>
<tr>
<td>8304.00</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>895.119</td>
</tr>
<tr>
<td>83.05</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STC REV 4</td>
</tr>
<tr>
<td>------</td>
<td>------</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>------</td>
<td>-----------</td>
</tr>
<tr>
<td>$305.10</td>
<td>00</td>
<td>00</td>
<td>- Fittings for loose-leaf binders or files</td>
<td>5%</td>
<td>kg</td>
<td>895.121</td>
</tr>
<tr>
<td>$305.20</td>
<td>00</td>
<td>00</td>
<td>- Staples in strips</td>
<td>15%</td>
<td>kg</td>
<td>895.122</td>
</tr>
<tr>
<td>$305.90</td>
<td>00</td>
<td>00</td>
<td>- Other, including parts:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$305.90</td>
<td>10</td>
<td>00</td>
<td>- - Paper clips, including spring-type paper clips</td>
<td>15%</td>
<td>kg</td>
<td>895.123</td>
</tr>
<tr>
<td>$305.90</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>895.129</td>
</tr>
<tr>
<td>$306.06</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$306.10</td>
<td>00</td>
<td>00</td>
<td>- Bells, gongs and the like</td>
<td>20%</td>
<td>kg</td>
<td>699.52</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Statuettes and other ornaments:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$306.21</td>
<td>00</td>
<td>00</td>
<td>- - Plated with precious metal</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$306.21</td>
<td>00</td>
<td>10</td>
<td>- - - Trophies</td>
<td>Free</td>
<td>kg</td>
<td>697.821</td>
</tr>
<tr>
<td>$306.21</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>697.821</td>
</tr>
<tr>
<td>$306.29</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$306.29</td>
<td>00</td>
<td>10</td>
<td>- - - Trophies</td>
<td>Free</td>
<td>kg</td>
<td>697.822</td>
</tr>
<tr>
<td>$306.29</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>697.822</td>
</tr>
<tr>
<td>$306.30</td>
<td>00</td>
<td>00</td>
<td>- Photograph, picture or similar frames; mirrors</td>
<td>20%</td>
<td>kg</td>
<td>697.823</td>
</tr>
<tr>
<td>$306.07</td>
<td></td>
<td></td>
<td>Flexible tubing of base metal, with or without fittings.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$307.10</td>
<td>00</td>
<td>00</td>
<td>- Of iron or steel</td>
<td>5%</td>
<td>kg</td>
<td>699.511</td>
</tr>
<tr>
<td>$307.90</td>
<td>00</td>
<td>00</td>
<td>- Of other base metal</td>
<td>5%</td>
<td>kg</td>
<td>699.519</td>
</tr>
<tr>
<td>$308.08</td>
<td></td>
<td></td>
<td>Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$308.10</td>
<td>00</td>
<td>00</td>
<td>- Hooks, eyes and eyelets</td>
<td>5%</td>
<td>kg</td>
<td>699.331</td>
</tr>
<tr>
<td>$308.20</td>
<td>00</td>
<td>00</td>
<td>- Tubular or bifurcated rivets</td>
<td>5%</td>
<td>kg</td>
<td>699.332</td>
</tr>
<tr>
<td>$308.30</td>
<td>00</td>
<td>00</td>
<td>- Other, including parts</td>
<td>5%</td>
<td>kg</td>
<td>699.339</td>
</tr>
<tr>
<td>$309.09</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$309.10</td>
<td>00</td>
<td>00</td>
<td>- Crown corks</td>
<td>15%</td>
<td>kg</td>
<td>699.531</td>
</tr>
<tr>
<td>$309.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$309.90</td>
<td>10</td>
<td>00</td>
<td>- - Bottle caps</td>
<td>15%</td>
<td>kg</td>
<td>699.532</td>
</tr>
<tr>
<td>$309.90</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg</td>
<td>699.539</td>
</tr>
</tbody>
</table>

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### Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STC Rev.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8310.00</td>
<td>00</td>
<td>00</td>
<td>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</td>
<td>20%</td>
<td>kg</td>
<td>699.54</td>
</tr>
<tr>
<td>83.11</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8311.10</td>
<td>00</td>
<td>00</td>
<td>- Coated electrodes of base metal, for electric arc-welding.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8311.10</td>
<td>10</td>
<td>00</td>
<td>- - Of non-alloy steel</td>
<td>15%</td>
<td>kg</td>
<td>699.551</td>
</tr>
<tr>
<td>8311.10</td>
<td>90</td>
<td>00</td>
<td>- - Of other base metal</td>
<td>5%</td>
<td>kg</td>
<td>699.552</td>
</tr>
<tr>
<td>8311.20</td>
<td>00</td>
<td>00</td>
<td>- Cored wire of base metal, for electric arc-welding</td>
<td>15%</td>
<td>kg</td>
<td>699.553</td>
</tr>
<tr>
<td>8311.30</td>
<td>00</td>
<td>00</td>
<td>- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame</td>
<td>15%</td>
<td>kg</td>
<td>699.554</td>
</tr>
<tr>
<td>8311.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>699.559</td>
</tr>
</tbody>
</table>
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 fur skin (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 stylus (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);

   (i) 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;
A.D. 2019]  

CUSTOMS (AMENDMENT OF SCHEDULES) ACT  

[No. 16 619

(o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);

(p) Articles of Chapter 95; or

(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 other than headings 84.09, 84.31, 84.46, 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 kind (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, 84.46, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.46, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.67 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, Machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.
CHAPTER 84

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

Notes.

1. This Chapter does not cover:

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

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

   (c) Laboratory glassware (heading 70.47); machinery, appliances or other articles for
       technical uses or parts thereof, of glass (heading 70.19 or 70.20);

   (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to
       76 or 78 to 81);

   (e) Vacuum cleaners of heading 85.08;

   (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading
       85.25;

   (g) Radiators for the articles of Section XVII; or

   (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI, and subject to Note 9 to this Chapter, a
   machine or appliance which answers to a description in one or more of the headings 84.01 to
   84.24 or heading 84.86 and at the same time to a description in one or other of the headings
   84.25 to 84.80 is to be classified under the appropriate heading of the former group or under
   heading 84.86, as the case may be, and not the latter group.

   Heading 84.19 does not, however, cover:

   (a) Germination plant, incubators or brooders (heading 84.36);

   (b) Grain dampening machines (heading 84.37);

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

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

   (e) Machinery, Plant or laboratory equipment designed for mechanical operation, in
       which a change of temperature, even if necessary, is subsidiary.
Heading 84.22 does not cover:

(a) Sewing machines for closing bags or similar containers (heading 84.52); or
(b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

(a) Ink-jet printing machines (heading 84.43); or
(b) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
(ii) Being freely programmed in accordance with the requirements of the user;
(iii) Performing arithmetical computations specified by the user; and
(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

(i) It is of a kind solely or principally used in an automatic data processing system;
(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 64.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

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

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 9(a) and 9(b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes (LED).

(B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
   (i) the manufacture or repair of masks and reticles;
   (ii) assembling semiconductor devices or electronic integrated circuits;
   (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

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

Subheading Notes.

1. For the purposes of subheading 8465.20, the term “machining centres” applies only to machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3. For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.

4. Subheading 84.82.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.
Additional CARICOM Guideline.

1 Heading 84.83, does not cover transmission equipment (e.g., gear boxes, transmission shafts, clutches, differentials, etc.) which are designed for use solely or principally with vehicles or aircraft (Section XVII); however, this exclusion does not apply to internal parts of vehicle or aircraft engines - these parts remain classified in 84.83. For example, a crankshaft or a cam shaft remains in 84.83 if it is specialised for a motor car engine; but motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.06. It should further be noted that transmission equipment of the type described in 84.83 remains classified in that heading even if it is specially designed for ships.
## Customs (Amendment of Schedules) Act

### Table of Duty Rates

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STIC REV.4</th>
</tr>
</thead>
<tbody>
<tr>
<td>84.01</td>
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<td>00 00</td>
<td>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</td>
<td>5%</td>
<td>kg</td>
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<td>00 00</td>
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<td>kg</td>
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<td></td>
<td>8401.40</td>
<td>00 00</td>
<td>- Parts of nuclear reactors</td>
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<td>kg</td>
<td>718.78</td>
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<td>84.02</td>
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<td>00 00</td>
<td>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</td>
<td>Free</td>
<td>kg/ea</td>
<td>711.111</td>
</tr>
<tr>
<td></td>
<td>8402.12</td>
<td>00 00</td>
<td>- - Water tube boilers with a steam production exceeding 45 tonnes per hour</td>
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<td>kg/ea</td>
<td>711.112</td>
</tr>
<tr>
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<td>8402.19</td>
<td>00 00</td>
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<td>kg/ea</td>
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<td>- - Other vapour generating boilers, including including hybrid boilers</td>
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<td>kg/ea</td>
<td>711.12</td>
</tr>
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<td>- Parts</td>
<td>Free</td>
<td>kg/ea</td>
<td>711.91</td>
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<tr>
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<td>Central heating boilers other than those of heading 84.02.</td>
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<td>Free</td>
<td>kg</td>
<td>$12.19</td>
</tr>
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<td>84.04</td>
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<td>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</td>
<td>Free</td>
<td>kg/ea</td>
<td>711.21</td>
</tr>
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<td></td>
<td>8404.20</td>
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<td>- Auxiliary plant for use with boilers of heading 84.02 or 84.03</td>
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<td>kg/ea</td>
<td>711.22</td>
</tr>
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<td></td>
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<td>00 00</td>
<td>- Parts</td>
<td>Free</td>
<td>kg/ea</td>
<td>711.92</td>
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<td>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</td>
<td>Free</td>
<td>kg</td>
<td>741.71</td>
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### No. 16] LAWS OF GUYANA [A.D. 2019

#### Section 84

<table>
<thead>
<tr>
<th>HS</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
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<td>- Parts</td>
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<td>Steam turbines and other vapour turbines.</td>
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<td>- Turbines for marine propulsion</td>
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<td>kg/ea</td>
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</tr>
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<td></td>
<td></td>
<td>- Other turbines:</td>
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<td>- Parts</td>
<td>Free</td>
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<td>Spark-ignition reciprocating or rotary internal combustion piston engines.</td>
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<td>- Aircraft engines</td>
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<td>kg/ea</td>
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<td></td>
<td></td>
<td></td>
<td>- Marine propulsion engines:</td>
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<td></td>
<td></td>
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<td>8407.21</td>
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<td>00</td>
<td>- - Outboard motors</td>
<td></td>
<td></td>
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<td>- - - Not exceeding 75 horse power (HP)</td>
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<td>- - - Exceeding 75 horse power (HP)</td>
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<td>kg/ea</td>
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<td>8407.29</td>
<td>00</td>
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<td>- - Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>713.32</td>
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<td></td>
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<td>- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:</td>
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<td>- - Of a cylinder capacity not exceeding 50 cc</td>
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<td>kg/ea</td>
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<td>kg/ea</td>
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<td>- Other engines</td>
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<td>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</td>
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<td>- Marine propulsion engines</td>
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<td>kg/ea</td>
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<td>kg/ea</td>
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<td>- Other engines</td>
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<td>kg/ea</td>
<td>713.82</td>
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<td>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</td>
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<td>- For aircraft engines</td>
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<td>kg</td>
<td>713.19</td>
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<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
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<td>8409.91</td>
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<td>00</td>
<td>- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:</td>
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<td>00</td>
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<td>kg</td>
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<td>00</td>
<td>- - - For marine craft</td>
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<td>kg</td>
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<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
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<td>8409.99</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td></td>
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## Customs (Amendment of Schedules) Act

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<thead>
<tr>
<th>HS</th>
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<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STC REV 4</th>
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<td>8409.99</td>
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<td>00</td>
<td>For road motor vehicles</td>
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<td>kg</td>
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<td>00</td>
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<td>kg</td>
<td>713.922</td>
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<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>713.929</td>
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<td>Hydraulic turbines, water wheels, and regulators therefor.</td>
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<td>Of a power not exceeding 1,000 kW</td>
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<td>kg ea</td>
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<td>Of a power exceeding 1,000 kW but not exceeding 10,000 kW</td>
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<td>kg ea</td>
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<td>Parts, including regulators</td>
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<td>kg</td>
<td>718.19</td>
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<td>5%</td>
<td>kg ea</td>
<td>718.931</td>
</tr>
<tr>
<td>8412.31</td>
<td>00</td>
<td>00</td>
<td>Linear acting (cylinders)</td>
<td>5%</td>
<td>kg ea</td>
<td>718.92</td>
</tr>
<tr>
<td>8412.39</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg ea</td>
<td>718.932</td>
</tr>
<tr>
<td>8412.80</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg ea</td>
<td>718.939</td>
</tr>
<tr>
<td>8412.90</td>
<td>00</td>
<td>00</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>718.99</td>
</tr>
<tr>
<td>84.13</td>
<td></td>
<td></td>
<td>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8413.11</td>
<td>00</td>
<td>00</td>
<td>Pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages</td>
<td>5%</td>
<td>kg ea</td>
<td>742.11</td>
</tr>
<tr>
<td>8413.19</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg ea</td>
<td>742.19</td>
</tr>
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</table>
### No. 16] LAWS OF GUYANA [A.D. 2019

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8413.20</td>
<td>00</td>
<td>00</td>
<td>- Hand pumps, other than those of subheading 8413.11 or 8413.19</td>
<td>5%</td>
<td>kg/ea</td>
<td>742.711</td>
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<tr>
<td>8413.30</td>
<td>00</td>
<td>00</td>
<td>- Fuel, lubricating or cooling medium pumps for internal combustion piston engines</td>
<td>10%</td>
<td>kg/ea</td>
<td>742.2</td>
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<tr>
<td>8413.50</td>
<td>00</td>
<td>00</td>
<td>- Concrete pumps</td>
<td>5%</td>
<td>kg/ea</td>
<td>742.3</td>
</tr>
<tr>
<td>8413.60</td>
<td>00</td>
<td>00</td>
<td>- Other reciprocating positive displacement pumps</td>
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<td>kg/ea</td>
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<tr>
<td>8413.70</td>
<td>00</td>
<td>00</td>
<td>- Other rotary positive displacement pumps</td>
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<tr>
<td>8413.80</td>
<td>00</td>
<td>00</td>
<td>- Other centrifugal pumps</td>
<td>5%</td>
<td>kg/ea</td>
<td>742.6</td>
</tr>
<tr>
<td>8413.81</td>
<td>00</td>
<td>00</td>
<td>- - Pumps</td>
<td>5%</td>
<td>kg/ea</td>
<td>742.712</td>
</tr>
<tr>
<td>8413.91</td>
<td>00</td>
<td>00</td>
<td>- - Liquid elevators</td>
<td>5%</td>
<td>kg/ea</td>
<td>742.75</td>
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<td>10</td>
<td>00</td>
<td>- - - For the pumps of subheading 8413.30</td>
<td>5%</td>
<td>kg</td>
<td>742.911</td>
</tr>
<tr>
<td>8413.91</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>742.919</td>
</tr>
<tr>
<td>8413.92</td>
<td>00</td>
<td>00</td>
<td>- - - Of liquid elevators</td>
<td>5%</td>
<td>kg</td>
<td>742.95</td>
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#### 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.

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<th>CET</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
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<tbody>
<tr>
<td>8414.10</td>
<td>00</td>
<td>00</td>
<td>- Vacuum pumps</td>
<td>5%</td>
<td>kg/ea</td>
<td>743.11</td>
</tr>
<tr>
<td>8414.20</td>
<td>00</td>
<td>00</td>
<td>- Hand- or foot-operated air pumps</td>
<td>5%</td>
<td>kg/ea</td>
<td>743.13</td>
</tr>
<tr>
<td>8414.30</td>
<td>00</td>
<td>00</td>
<td>- Compressors of a kind used in refrigerating equipment</td>
<td>5%</td>
<td>kg/ea</td>
<td>743.15</td>
</tr>
<tr>
<td>8414.40</td>
<td>00</td>
<td>00</td>
<td>- Air compressors mounted on a wheeled chassis for towing</td>
<td>5%</td>
<td>kg/ea</td>
<td>743.17</td>
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</table>

#### Fans:

<table>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8414.51</td>
<td>00</td>
<td>00</td>
<td>- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W.</td>
<td>20%</td>
<td>kg/ea</td>
<td>743.411</td>
</tr>
<tr>
<td>8414.51</td>
<td>10</td>
<td>00</td>
<td>- - - Table</td>
<td>20%</td>
<td>kg/ea</td>
<td>743.412</td>
</tr>
<tr>
<td>8414.51</td>
<td>20</td>
<td>00</td>
<td>- - - Floor</td>
<td>20%</td>
<td>kg/ea</td>
<td>743.413</td>
</tr>
<tr>
<td>8414.51</td>
<td>30</td>
<td>00</td>
<td>- - - Ceiling or roof</td>
<td>20%</td>
<td>kg/ea</td>
<td>743.413</td>
</tr>
<tr>
<td>8414.51</td>
<td>40</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg/ea</td>
<td>743.419</td>
</tr>
<tr>
<td>8414.59</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>743.43</td>
</tr>
<tr>
<td>8414.60</td>
<td>00</td>
<td>00</td>
<td>- - Hoods having a maximum horizontal side not exceeding 120 cm</td>
<td>5%</td>
<td>kg/ea</td>
<td>743.45</td>
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<tr>
<td>8414.80</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>743.19</td>
</tr>
<tr>
<td>8414.90</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>743.8</td>
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#### 84.15

Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity,
<table>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8415.10</td>
<td>00</td>
<td>00</td>
<td>- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or &quot;split-system&quot;</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.51</td>
</tr>
<tr>
<td>8415.20</td>
<td>00</td>
<td>00</td>
<td>- Of a kind used for persons, in motor vehicles</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.551</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8415.81</td>
<td>00</td>
<td>00</td>
<td>- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.552</td>
</tr>
<tr>
<td>8415.82</td>
<td>00</td>
<td>00</td>
<td>- - Other, incorporating a refrigerating unit</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.553</td>
</tr>
<tr>
<td>8415.83</td>
<td>00</td>
<td>00</td>
<td>- - Not incorporating a refrigerating unit</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.554</td>
</tr>
<tr>
<td>8415.90</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>741.59</td>
</tr>
<tr>
<td>8416.10</td>
<td>00</td>
<td>00</td>
<td>Furnace burners for liquid fuel, for pulverized solid fuel or for gas, mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</td>
<td>3%</td>
<td>kg</td>
<td>741.21</td>
</tr>
<tr>
<td>8416.20</td>
<td>00</td>
<td>00</td>
<td>- Other furnace burners, including combination burners</td>
<td>5%</td>
<td>kg</td>
<td>741.23</td>
</tr>
<tr>
<td>8416.30</td>
<td>00</td>
<td>00</td>
<td>- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances</td>
<td>5%</td>
<td>kg</td>
<td>741.25</td>
</tr>
<tr>
<td>8416.90</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>3%</td>
<td>kg</td>
<td>741.28</td>
</tr>
<tr>
<td>8417.10</td>
<td>00</td>
<td>00</td>
<td>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</td>
<td>Free</td>
<td>kg/ea</td>
<td>741.36</td>
</tr>
<tr>
<td>8417.20</td>
<td>00</td>
<td>00</td>
<td>- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8417.80</td>
<td>00</td>
<td>00</td>
<td>- Bakery ovens, including biscuit ovens</td>
<td>5%</td>
<td>kg/ea</td>
<td>741.37</td>
</tr>
<tr>
<td>8417.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>3%</td>
<td>kg/ea</td>
<td>741.38</td>
</tr>
<tr>
<td>8418.10</td>
<td>00</td>
<td>00</td>
<td>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8418.10</td>
<td>00</td>
<td>00</td>
<td>- Combined refrigerator-freezers, fitted with separate external doors.</td>
<td>20%</td>
<td>kg/ea</td>
<td>775.211</td>
</tr>
<tr>
<td>8418.10</td>
<td>00</td>
<td>00</td>
<td>- - Frost free, electrical</td>
<td>20%</td>
<td>kg/ea</td>
<td>775.212</td>
</tr>
<tr>
<td>8418.10</td>
<td>00</td>
<td>00</td>
<td>- - Other, electrical</td>
<td>20%</td>
<td>kg/ea</td>
<td>775.213</td>
</tr>
<tr>
<td>8418.10</td>
<td>00</td>
<td>00</td>
<td>- - Non-electrical</td>
<td>20%</td>
<td>kg/ea</td>
<td>775.213</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Refrigerators, household type:</td>
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</tr>
<tr>
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<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STC REV.</td>
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<td>Compression-type</td>
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<td>00</td>
<td>--- Frost free, electrical</td>
<td>20%</td>
<td>kg/ea</td>
<td>775.214</td>
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<td>00</td>
<td>--- Other, electrical</td>
<td>20%</td>
<td>kg/ea</td>
<td>775.215</td>
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<td>00</td>
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<td>20%</td>
<td>kg/ea</td>
<td>775.216</td>
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<td>--- Electrical</td>
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<td>kg/ea</td>
<td>775.218</td>
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<td>00</td>
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<td>kg/ea</td>
<td>775.219</td>
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<td>Freezers of the chest type, not exceeding 800 litre capacity</td>
<td>20%</td>
<td>kg/ea</td>
<td>775.221</td>
</tr>
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<td>Freezers of the upright type, not exceeding 900 litre capacity</td>
<td>20%</td>
<td>kg/ea</td>
<td>775.222</td>
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<td>00</td>
<td>Other furniture (chests, cabinets, display counters, show-cases and the like) for</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.43</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>storage and display, incorporating refrigerating or freezing equipment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other refrigerating or freezing equipment, heat pumps</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8418.61</td>
<td>00</td>
<td>00</td>
<td>Heat pumps other than air conditioning machines of heading 8415</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.451</td>
</tr>
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<td>8418.69</td>
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<td>--- Other</td>
<td>20%</td>
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<td>741.459</td>
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<td>00</td>
<td>--- Furniture designed to receive refrigerating or freezing equipment</td>
<td>5%</td>
<td>kg</td>
<td>741.491</td>
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<td>8418.99</td>
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<td>--- Other</td>
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<td>kg</td>
<td>741.499</td>
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<tr>
<td>8419.19</td>
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<td></td>
<td>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes: instantaneous or storage water heaters, non-electric</td>
<td></td>
<td></td>
<td></td>
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<td>00</td>
<td>--- For domestic use</td>
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<td>00</td>
<td>--- Other</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.819</td>
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<td>8419.19</td>
<td>00</td>
<td>00</td>
<td>--- Other</td>
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</tr>
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<td>00</td>
<td>--- Solar water heaters, for domestic use</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.821</td>
</tr>
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<td>kg/ea</td>
<td>741.822</td>
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<tr>
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<td>UNIT</td>
<td>STC REV 4</td>
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<td>----------------------------------------------------------</td>
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<td>-----------</td>
</tr>
<tr>
<td>8419.19</td>
<td>00</td>
<td>00</td>
<td>- - - Other water heaters, for domestic use</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.823</td>
</tr>
<tr>
<td>8419.19</td>
<td>00</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg/ea</td>
<td>741.829</td>
</tr>
<tr>
<td>8419.20</td>
<td>00</td>
<td>00</td>
<td>- Medical, surgical or laboratory sterilizers</td>
<td>5%</td>
<td>kg/ea</td>
<td>741.83</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Dryers:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8419.31</td>
<td>00</td>
<td>00</td>
<td>- - For agricultural products</td>
<td>Free</td>
<td>kg/ea</td>
<td>741.84</td>
</tr>
<tr>
<td>8419.32</td>
<td>00</td>
<td>00</td>
<td>- - For wood, paper pulp, paper or paperboard</td>
<td>Free</td>
<td>kg/ea</td>
<td>741.85</td>
</tr>
<tr>
<td>8419.39</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>741.85</td>
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<tr>
<td>8419.40</td>
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<td>00</td>
<td>- Distilling or rectifying plant</td>
<td>Free</td>
<td>kg/ea</td>
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<td>00</td>
<td>- Heat exchange units</td>
<td>5%</td>
<td>kg/ea</td>
<td>741.74</td>
</tr>
<tr>
<td>8419.60</td>
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<td>- Machinery for liquefying air or other gases</td>
<td>5%</td>
<td>kg/ea</td>
<td>741.75</td>
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<tr>
<td></td>
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<td></td>
<td>- Other machinery, plant and equipment</td>
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</tr>
<tr>
<td>8419.81</td>
<td>00</td>
<td>00</td>
<td>- - For making hot drinks or for cooking or heating food</td>
<td>5%</td>
<td>kg/ea</td>
<td>741.87</td>
</tr>
<tr>
<td>8419.89</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>741.89</td>
</tr>
<tr>
<td>8419.90</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>5%</td>
<td>Kg</td>
<td>741.9</td>
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**84.20**

Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.

<table>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
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<td>8420.10</td>
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<td>- Calendering or other rolling machines</td>
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<td>745.91</td>
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<td>- - Cylinders</td>
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<td>8420.99</td>
<td>00</td>
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<td>- - Other</td>
<td>5%</td>
<td>kg</td>
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**84.21**

Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.

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<th>DESCRIPTION OF GOODS</th>
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</tr>
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<tbody>
<tr>
<td>8421.11</td>
<td>00</td>
<td>00</td>
<td>- - Cream separators</td>
<td>5%</td>
<td>kg/ea</td>
<td>743.51</td>
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<tr>
<td>8421.12</td>
<td>00</td>
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<td>- - Clothes-dryers</td>
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<tr>
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<td>00</td>
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<td>- - - For domestic use</td>
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<td>kg/ea</td>
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<td></td>
<td></td>
<td>- Filtering or purifying machinery and apparatus for gases:</td>
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<tr>
<td>8421.21</td>
<td>00</td>
<td>00</td>
<td>- - For filtering or purifying water</td>
<td>Free</td>
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<td>- - For filtering or purifying beverages other than water</td>
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<td>- - Oil or petrol-filters for internal combustion engines</td>
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<td>8421.31</td>
<td>00</td>
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<td>- Intake air filters for internal combustion engines</td>
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<td>00</td>
<td>- - Of centrifuges, including centrifugal dryers</td>
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<td>- - - For the clothes-driers of Subheading 8421.12.10</td>
<td>5%</td>
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<td>743.911</td>
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<tr>
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<td>Dish washing machines; machinery for cleaning or drying bottles or other containers</td>
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<td>- - Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers</td>
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<td>00</td>
<td>- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers</td>
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<td>kg/ea</td>
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<td>- Other packing or wrapping machinery (including heat-shrink wrapping machinery)</td>
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<tr>
<td>8422.90</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>745.29</td>
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<tr>
<td>84.23</td>
<td></td>
<td></td>
<td>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.</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- Personal weighing machines, including baby scales; household scales</td>
<td>20%</td>
<td>kg/ea</td>
<td>745.32</td>
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<td>00</td>
<td>- Scales for continuous weighing of goods on conveyors</td>
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<td>745.311</td>
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<td>00</td>
<td>- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales</td>
<td>5%</td>
<td>kg/ea</td>
<td>745.312</td>
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### Customs (Amendment of Schedules) Act

#### A.D. 2019

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<th>Duty Rate</th>
<th>Unit</th>
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<td>- Other weighing machinery:</td>
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<td>- Having a maximum weighing capacity not exceeding 30 kg</td>
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<td>- Weighing machine weights of all kinds, parts of weighing machinery</td>
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<td>kg</td>
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<td>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.</td>
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</tr>
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<td>- Fire extinguishers, whether or not charged</td>
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<td>- Spray guns and similar appliances</td>
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<td>- Steam or sand blasting machines and similar jet projecting machines</td>
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<td>kg/ea</td>
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<tr>
<td>8424.41</td>
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<td>- - Portable sprayers</td>
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<td>kg/ea</td>
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<td>8424.49</td>
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<td>- - Other</td>
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<td>- Agricultural or horticultural</td>
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<td>8424.89</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>745.65</td>
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<tr>
<td>8424.90</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
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<td>- - Of agricultural sprayers</td>
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<td>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks</td>
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<td>- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:</td>
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<td>- - Powered by electric motor</td>
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<td>- Jacks; hoists of a kind used for raising vehicles:</td>
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<td>- - Built-in jacking systems of a type used in garages</td>
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<td>- - Other jacks and hoists, hydraulic</td>
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<td>kg/ea</td>
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401
<table>
<thead>
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<th>HS</th>
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<th>UNIT</th>
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<td>8425.42</td>
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<td>Other</td>
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<td>kg/ea</td>
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<tr>
<td>8426</td>
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<td></td>
<td>Ships’ derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers.</td>
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<td>- Mobile lifting frames on tyres and straddle carriers</td>
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<td>kg/ea</td>
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<td>00</td>
<td>- Designed for mounting on road vehicles</td>
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<td>kg/ea</td>
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<td>Free</td>
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<td>744.13</td>
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<td>- Lifts and skip hoists</td>
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<td>- Escalators and moving walkways</td>
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<td>8428.60</td>
<td>00</td>
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<td>- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars</td>
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<td></td>
<td></td>
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<td>shovels, excavators, shovel loaders, tamping machines and road rollers.</td>
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<td>- Mechanical shovels, excavators and shovel loaders</td>
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<td>- - Front-end shovel loaders</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>extracting or boring machinery, for earth, minerals or ores; pile-drivers and</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td>pile-extractors; snow-ploughs and snow-blowers</td>
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</tr>
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<td></td>
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<td>- Other boring or sinking machinery</td>
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<td>Free</td>
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<td></td>
<td></td>
<td>- Other machinery, not self-propelled</td>
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<td>Parts suitable for use solely or principally with the machinery of headings 84.25 to</td>
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<tr>
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<td></td>
<td></td>
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<th>UNIT</th>
<th>STC REV 4</th>
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<td>8431.10</td>
<td>00</td>
<td>00</td>
<td>- Of machinery of heading 84.25</td>
<td>5%</td>
<td>kg</td>
<td>744.91</td>
</tr>
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<td>00</td>
<td>- Of machinery of heading 84.27</td>
<td>5%</td>
<td>kg</td>
<td>744.92</td>
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<td>00</td>
<td>00</td>
<td>- - Of lifts, skip hosts or escalators</td>
<td>5%</td>
<td>kg</td>
<td>744.93</td>
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<tr>
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<td>5%</td>
<td>kg</td>
<td>744.94</td>
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<td></td>
<td>- Of machinery of heading 84.26, 84.29 or 84.30;</td>
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<tr>
<td>8431.41</td>
<td>00</td>
<td>00</td>
<td>- - Buckets, shovels, grabs and grips</td>
<td>5%</td>
<td>kg</td>
<td>723.91</td>
</tr>
<tr>
<td>8431.42</td>
<td>00</td>
<td>00</td>
<td>- - Bulldozer or angledozer blades</td>
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<td>kg</td>
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<td>8431.43</td>
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<td>00</td>
<td>- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49</td>
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<td>kg</td>
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</tr>
<tr>
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<td>00</td>
<td>- - Other</td>
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<tr>
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<td>10</td>
<td>00</td>
<td>- - - Of machinery of heading 84.29 or 84.30</td>
<td>5%</td>
<td>kg</td>
<td>723.991</td>
</tr>
<tr>
<td>8431.49</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>723.999</td>
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84.32 Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.

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<th>STC REV 4</th>
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<td>00</td>
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<td>- Ploughs</td>
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<td>kg/ea</td>
<td>721.11</td>
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<td>00</td>
<td>00</td>
<td>- Harrows, scarifiers, cultivators, weeders and hoes</td>
<td>Free</td>
<td>kg/ea</td>
<td>721.131</td>
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<td>Free</td>
<td>kg/ea</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- - No-till direct seeders, planters and transplanters</td>
<td>Free</td>
<td>kg/ea</td>
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<td>kg/ea</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- Manure spreaders and fertilizer distributors</td>
<td>Free</td>
<td>kg/ea</td>
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<td>00</td>
<td>- Fertiliser distributors</td>
<td>Free</td>
<td>kg/ea</td>
<td>721.1222</td>
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<td>00</td>
<td>- - Lawn or sports-ground rollers</td>
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<td>kg/ea</td>
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<td>- Parts</td>
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<tr>
<td>8432.90</td>
<td>10</td>
<td>00</td>
<td>- - Of lawn or sports-ground rollers</td>
<td>5%</td>
<td>kg</td>
<td>721.191</td>
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<tr>
<td>8432.90</td>
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<td>- - Other</td>
<td>Free</td>
<td>kg</td>
<td>721.199</td>
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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.

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<td>8433.11</td>
<td>00</td>
<td>00</td>
<td>- Powered, with the cutting device rotating in a horizontal plane</td>
<td>Free</td>
<td>kg/ea</td>
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### Customs (Amendment of Schedules) Act

**A.D. 2019**

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<td>- Other haymaking machinery</td>
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<td>- Straw or fodder balers, including pick-up balers</td>
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<td>kg/ea</td>
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<td>- Combine harvester-threshers</td>
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<td>Free</td>
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<td>- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce</td>
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<td>- Other</td>
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</table>

**84.34** Milking machines and dairy machinery,

- Milking machines
- Dairy machinery

**84.35** Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.

- Machinery

**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.

- Machinery for preparing animal feeding stuffs
- Poultry-keeping machinery; poultry incubators and brooders:
  - Poultry incubators and brooders
  - Other machinery:
    - Bee-keeping machinery

<table>
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<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
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<th>UNIT</th>
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<td>- Parts: - Of poultry-keeping machinery and poultry incubators and brooders</td>
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<td>Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</td>
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<td>8438.10</td>
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<td>00</td>
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<td>cylinders or other printing components; plates, cylinders and</td>
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<td>other printing components; plates, cylinders and lithographic</td>
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<td>stones, prepared for printing purposes (for example, planed,</td>
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<td>8442 50</td>
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<td>- Plates, cylinders and other printing components; plates,</td>
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<td>- - Offset printing machinery, reel fed</td>
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<td>- - Gravure printing machinery</td>
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<td>- - 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</td>
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<td>- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42</td>
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<td>kg</td>
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<td>Machines for extruding, drawing, texturing or cutting man-made textile materials.</td>
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84.45 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including nett-winding) machines and machines for preparing textile yarns for

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## Customs (Amendment of Schedules) Act

<table>
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<th>NAI</th>
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<th>Duty Rate</th>
<th>Unit</th>
<th>STC REV 4</th>
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<td>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</td>
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<td>kg</td>
<td>724.493</td>
</tr>
<tr>
<td>8448.33</td>
<td>00</td>
<td>00</td>
<td>- Spindles, spindle flyers, spinning rings and ring travellers</td>
<td>5%</td>
<td>kg</td>
<td>724.494</td>
</tr>
<tr>
<td>8448.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>724.499</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Parts and accessories of weaving machines (looms) or of their auxiliary machinery</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8448.42</td>
<td>00</td>
<td>00</td>
<td>- Reeds for looms, heads and head-frames</td>
<td>5%</td>
<td>kg</td>
<td>724.672</td>
</tr>
<tr>
<td>8448.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>724.579</td>
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<td></td>
<td></td>
<td></td>
<td>- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery</td>
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</tr>
<tr>
<td>8448.51</td>
<td>00</td>
<td>00</td>
<td>- Studs, needles and other articles used in forming stitches</td>
<td>5%</td>
<td>kg</td>
<td>724.081</td>
</tr>
<tr>
<td>8448.59</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>724.689</td>
</tr>
<tr>
<td>8449.00</td>
<td>00</td>
<td>00</td>
<td>Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</td>
<td>5%</td>
<td>kg</td>
<td>724.55</td>
</tr>
<tr>
<td>84.50</td>
<td></td>
<td></td>
<td>Household or laundry-type washing machines, including machines which both wash and dry.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Machines, each of a dry linen capacity not exceeding 10 kg:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8450.11</td>
<td>00</td>
<td>00</td>
<td>- Fully-automatic machines:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8450.11</td>
<td>10</td>
<td>00</td>
<td>- For domestic use</td>
<td>30%</td>
<td>kg/ea</td>
<td>775.111</td>
</tr>
<tr>
<td>8450.11</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>775.112</td>
</tr>
<tr>
<td>8450.12</td>
<td>00</td>
<td>00</td>
<td>- Other machines, with built-in centrifugal drier</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8450.12</td>
<td>10</td>
<td>00</td>
<td>- For domestic use</td>
<td>30%</td>
<td>kg/ea</td>
<td>775.113</td>
</tr>
<tr>
<td>8450.12</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>775.114</td>
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<td>8450.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
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<td></td>
</tr>
<tr>
<td>8450.19</td>
<td>10</td>
<td>00</td>
<td>- For domestic use</td>
<td>30%</td>
<td>kg/ea</td>
<td>775.115</td>
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CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
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<tr>
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<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV</th>
</tr>
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<tbody>
<tr>
<td>8450.19</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg/ea</td>
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<tr>
<td>8450.20</td>
<td>00</td>
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<td>- Machines, each of a dry linen capacity exceeding 10 kg</td>
<td>10%</td>
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</tr>
<tr>
<td>8450.20</td>
<td>10</td>
<td>00</td>
<td>- - - For domestic use</td>
<td>30%</td>
<td>kg/ea</td>
<td>724.719</td>
</tr>
<tr>
<td>8450.20</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>724.91</td>
</tr>
<tr>
<td>8450.90</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>724.91</td>
</tr>
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</table>

**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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV</th>
</tr>
</thead>
<tbody>
<tr>
<td>8451.10</td>
<td>00</td>
<td>00</td>
<td>- Dry-cleaning machines</td>
<td>5%</td>
<td>kg/ea</td>
<td>724.72</td>
</tr>
<tr>
<td>8451.21</td>
<td>00</td>
<td>00</td>
<td>- Drying machines:</td>
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<tr>
<td>8451.29</td>
<td>00</td>
<td>00</td>
<td>- - Each of a dry linen capacity not exceeding 10 kg</td>
<td>5%</td>
<td>kg/ea</td>
<td>775.12</td>
</tr>
<tr>
<td>8451.30</td>
<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>724.73</td>
</tr>
<tr>
<td>8451.40</td>
<td>00</td>
<td>00</td>
<td>- Ironing machines and presses (including fusing presses)</td>
<td>5%</td>
<td>kg/ea</td>
<td>724.741</td>
</tr>
<tr>
<td>8451.50</td>
<td>00</td>
<td>00</td>
<td>- Washing, bleaching or dyeing machines</td>
<td>5%</td>
<td>kg/ea</td>
<td>724.742</td>
</tr>
<tr>
<td>8451.80</td>
<td>00</td>
<td>00</td>
<td>- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics</td>
<td>Free</td>
<td>kg/ea</td>
<td>724.743</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Other machinery</td>
<td>5%</td>
<td>kg/ea</td>
<td>724.740</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV</th>
</tr>
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<tbody>
<tr>
<td>8452.10</td>
<td>00</td>
<td>00</td>
<td>- Sewing machines of the household type</td>
<td>Free</td>
<td>kg/ea</td>
<td>724.33</td>
</tr>
<tr>
<td>8452.21</td>
<td>00</td>
<td>00</td>
<td>- Other sewing machines:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>8452.29</td>
<td>00</td>
<td>00</td>
<td>- - Automatic units</td>
<td>Free</td>
<td>kg/ea</td>
<td>724.351</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg/ea</td>
<td>724.359</td>
</tr>
<tr>
<td>8452.90</td>
<td>00</td>
<td>00</td>
<td>- - Sewing machine needles</td>
<td>Free</td>
<td>kg</td>
<td>724.391</td>
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</tbody>
</table>

**84.53**

- Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8453.10</td>
<td>00</td>
<td>00</td>
<td>Machinery for preparing, tanning or working hides, skins or leather</td>
<td>Free</td>
<td>kg/ea</td>
<td>724.81</td>
</tr>
<tr>
<td>8453.20</td>
<td>00</td>
<td>00</td>
<td>Machinery for making or repairing footwear</td>
<td>Free</td>
<td>kg/ea</td>
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</tr>
<tr>
<td>8453.80</td>
<td>00</td>
<td>00</td>
<td>Other machinery</td>
<td>Free</td>
<td>kg/ea</td>
<td>724.85</td>
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<td>8453.90</td>
<td>00</td>
<td>00</td>
<td>Parts</td>
<td>Free</td>
<td>kg</td>
<td>724.88</td>
</tr>
<tr>
<td>84.54</td>
<td></td>
<td></td>
<td>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy</td>
<td>5%</td>
<td>kg/ea</td>
<td>737.111</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>or in metal foundries.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8454.10</td>
<td>00</td>
<td>00</td>
<td>Converters</td>
<td>5%</td>
<td>kg/ea</td>
<td>737.112</td>
</tr>
<tr>
<td>8454.20</td>
<td>00</td>
<td>00</td>
<td>Ingot moulds and ladles</td>
<td>5%</td>
<td>kg/ea</td>
<td>737.12</td>
</tr>
<tr>
<td>8454.30</td>
<td>00</td>
<td>00</td>
<td>Casting machines</td>
<td>5%</td>
<td>kg/ea</td>
<td>737.19</td>
</tr>
<tr>
<td>8454.90</td>
<td>00</td>
<td>00</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>737.19</td>
</tr>
<tr>
<td>84.55</td>
<td></td>
<td></td>
<td>Metal-rolling mills and rolls therefor.</td>
<td>5%</td>
<td>kg/ea</td>
<td>737.211</td>
</tr>
<tr>
<td>8455.10</td>
<td>00</td>
<td>00</td>
<td>Tube mills</td>
<td>5%</td>
<td>kg/ea</td>
<td>737.211</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other rolling mills</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8455.21</td>
<td>00</td>
<td>00</td>
<td>Hot or combination hot and cold</td>
<td>5%</td>
<td>kg/ea</td>
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<tr>
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<td>Cold</td>
<td>5%</td>
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<td>Rolls for rolling mills</td>
<td>5%</td>
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<td>Other parts</td>
<td>5%</td>
<td>kg</td>
<td>737.299</td>
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<td>84.56</td>
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<td></td>
<td>Machine-tools for working any material by removal of material, by laser or other light</td>
<td>5%</td>
<td>kg/ea</td>
<td>737.111</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam,</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>ionic-beam or plasma arc processes; water-jet cutting machines.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8456.11</td>
<td>00</td>
<td>00</td>
<td>Operated by laser</td>
<td>Free</td>
<td>kg/ea</td>
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<td>Operated by other light or photon beam processes</td>
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<td>00</td>
<td>Operated by ultrasonic processes</td>
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<td>Water-jet cutting machines</td>
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<td>Other</td>
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<td>Machining centers, unit construction machines (single station) and multi-station</td>
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<td>kg/ea</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>transfer machines, for working metal</td>
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<td>Machining centers</td>
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<td>731.22</td>
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<td>Multi-station transfer machines</td>
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</tr>
<tr>
<td>84.58</td>
<td></td>
<td></td>
<td>Lathe (including turning centers) for removing metal</td>
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<td>- Horizontal lathes:</td>
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<td>84.59</td>
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<td>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.</td>
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<td>kg/ea</td>
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<td>Free</td>
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</tr>
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<td>kg/ea</td>
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</tr>
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<td>00</td>
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<td>Free</td>
<td>kg/ea</td>
<td>731.469</td>
</tr>
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<td>00</td>
<td>00</td>
<td>- Other: Numerically controlled</td>
<td>Free</td>
<td>kg/ea</td>
<td>731.51</td>
</tr>
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<td>kg/ea</td>
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<td>Free</td>
<td>kg/ea</td>
<td>731.54</td>
</tr>
<tr>
<td>8459.70</td>
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<td>- Other: Threading or tapping machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>731.57</td>
</tr>
<tr>
<td>84.60</td>
<td></td>
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<td>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermet by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.</td>
<td></td>
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<tr>
<td>8460.12</td>
<td>00</td>
<td>00</td>
<td>- Flat surface grinding machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>731.61</td>
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<tr>
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<td>00</td>
<td>00</td>
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<td>kg/ea</td>
<td>731.62</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Centreless grinding machines, numerically controlled</td>
<td>Free</td>
<td>kg/ea</td>
<td>721.632</td>
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<tr>
<td>8460.23</td>
<td>00</td>
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<td>- Other cylindrical grinding machines, numerically controlled</td>
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<td>kg/ea</td>
<td>731.64</td>
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<tr>
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<td>- Sharpening (tool or cutter grinding) machines</td>
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<td>kg/ea</td>
<td>731.65</td>
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<td>Free</td>
<td>kg/ea</td>
<td>731.66</td>
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<tr>
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<td>kg/ea</td>
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<td>00</td>
<td>00</td>
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<td>Free</td>
<td>kg/ea</td>
<td>731.69</td>
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<tr>
<td>84.61</td>
<td></td>
<td></td>
<td>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear</td>
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<td></td>
<td></td>
<td></td>
<td>grinding or gear finishing, sawing, cutting-off and other machine-tools working by</td>
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<td>removing metal or cermets, not elsewhere specified or included</td>
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<td>731.73</td>
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<td>- Gear cutting, gear grinding or gear finishing machines</td>
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<td>735.77</td>
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<td>Machine-tools (including presses) for working metal by forging, hammering or die-</td>
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<td></td>
<td></td>
<td></td>
<td>stamping; machine-tools (including presses) for working metal by bending, folding,</td>
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<td></td>
</tr>
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<td></td>
<td></td>
<td>straightening, flattening, shearing, punching or notching; presses for working metal</td>
<td></td>
<td></td>
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<tr>
<td></td>
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<td>or metal carbides, not specified above</td>
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<td>- Forging or die-stamping machines (including presses) and hammers</td>
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<td>kg/ea</td>
<td>733.11</td>
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<td>- Bending, folding, straightening or flattening machines (including presses)</td>
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<td>733.13</td>
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<td></td>
<td>- Shearing machines (including presses, other than combined punching and shearing</td>
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<tr>
<td></td>
<td></td>
<td></td>
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<td>kg/ea</td>
<td>733.15</td>
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<td></td>
<td></td>
<td>- Punching or notching machines (including presses), including combined punching and</td>
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<td></td>
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<td>shearing machines</td>
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<td>8462.49</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
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<td>kg/ea</td>
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<td>8462.91</td>
<td>00</td>
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<td>- Hydraulic presses</td>
<td>Free</td>
<td>kg/ea</td>
<td>733.181</td>
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<td>00</td>
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<td>- Other</td>
<td>Free</td>
<td>kg/ea</td>
<td>733.189</td>
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<td>84.63</td>
<td></td>
<td></td>
<td>Other machine-tools for working metal or cermets, without removing material.</td>
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<tr>
<td>8463.10</td>
<td>00</td>
<td>00</td>
<td>- Draw benches for bars, tubes, profiles, wire or the like</td>
<td>Free</td>
<td>kg/ea</td>
<td>733.91</td>
</tr>
<tr>
<td>8463.20</td>
<td>00</td>
<td>00</td>
<td>- Thread rolling machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>733.93</td>
</tr>
<tr>
<td>8463.30</td>
<td>00</td>
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<td>- Machines for working wire</td>
<td>Free</td>
<td>kg/ea</td>
<td>733.95</td>
</tr>
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<td>8463.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg/ea</td>
<td>733.99</td>
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<tr>
<td>84.64</td>
<td></td>
<td></td>
<td>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8464.10</td>
<td>00</td>
<td>00</td>
<td>- Sawing machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.111</td>
</tr>
<tr>
<td>8464.20</td>
<td>00</td>
<td>00</td>
<td>- Grinding or polishing machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.112</td>
</tr>
<tr>
<td>8464.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.119</td>
</tr>
<tr>
<td>84.65</td>
<td></td>
<td></td>
<td>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8465.10</td>
<td>00</td>
<td>00</td>
<td>- Machines which can carry out different types of machining operations without tool change between such operations</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.121</td>
</tr>
<tr>
<td>8465.20</td>
<td>00</td>
<td>00</td>
<td>- Machining centres</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.128</td>
</tr>
<tr>
<td>8465.91</td>
<td>00</td>
<td>00</td>
<td>- Sawing machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.122</td>
</tr>
<tr>
<td>8465.92</td>
<td>00</td>
<td>00</td>
<td>- Planing, milling or moulding (by cutting) machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.123</td>
</tr>
<tr>
<td>8465.93</td>
<td>00</td>
<td>00</td>
<td>- Grinding, sanding or polishing machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.124</td>
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<tr>
<td>8465.94</td>
<td>00</td>
<td>00</td>
<td>- Bending or assembling machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.125</td>
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<tr>
<td>8465.95</td>
<td>00</td>
<td>00</td>
<td>- Drilling or morticing machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.126</td>
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<td>8465.96</td>
<td>00</td>
<td>00</td>
<td>- Splitting, slicing or paring machines</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.127</td>
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<tr>
<td>8465.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg/ea</td>
<td>728.129</td>
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<tr>
<td>84.66</td>
<td></td>
<td></td>
<td>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.</td>
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<th>STIC REV 4</th>
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<tr>
<td>8466.10</td>
<td>00</td>
<td>00</td>
<td>Tool holders and self-opening dieheads</td>
<td>5%</td>
<td>kg</td>
<td>735.11</td>
</tr>
<tr>
<td>8466.20</td>
<td>00</td>
<td>00</td>
<td>Work holders</td>
<td>5%</td>
<td>kg</td>
<td>735.13</td>
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<tr>
<td>8466.30</td>
<td>00</td>
<td>00</td>
<td>Dividing heads and other special attachments for machines</td>
<td>5%</td>
<td>kg</td>
<td>735.15</td>
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<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
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<td>00</td>
<td>00</td>
<td>- For machines of heading 84.64</td>
<td>5%</td>
<td>kg</td>
<td>735.191</td>
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<td>- For machines of heading 84.65</td>
<td>5%</td>
<td>kg</td>
<td>735.192</td>
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<tr>
<td>8466.93</td>
<td>00</td>
<td>00</td>
<td>- For machines of headings 84.56 to 84.61</td>
<td>5%</td>
<td>kg</td>
<td>735.91</td>
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<tr>
<td>8466.94</td>
<td>00</td>
<td>00</td>
<td>- For machines of heading 84.62 or 84.63</td>
<td>5%</td>
<td>kg</td>
<td>735.95</td>
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**84.67**

Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.
- Pneumatic:
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<th>UNIT</th>
<th>STIC REV 4</th>
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</thead>
<tbody>
<tr>
<td>8467.11</td>
<td>00</td>
<td>00</td>
<td>- Rotary type (including combined rotary percussion)</td>
<td>5%</td>
<td>kg</td>
<td>745.111</td>
</tr>
<tr>
<td>8467.19</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>745.119</td>
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- With self-contained electric motor:
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<th>UNIT</th>
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</tr>
</thead>
<tbody>
<tr>
<td>8467.21</td>
<td>00</td>
<td>00</td>
<td>- Drills of all kinds</td>
<td>5%</td>
<td>kg</td>
<td>745.41</td>
</tr>
<tr>
<td>8467.22</td>
<td>00</td>
<td>00</td>
<td>- Saws</td>
<td>5%</td>
<td>kg</td>
<td>745.43</td>
</tr>
<tr>
<td>8467.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>745.45</td>
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- Other tools:
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<th>UNIT</th>
<th>STIC REV 4</th>
</tr>
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<tbody>
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<td>8467.81</td>
<td>00</td>
<td>00</td>
<td>- Chain saws</td>
<td>Free</td>
<td>kg</td>
<td>745.121</td>
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<tr>
<td>8467.89</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>745.129</td>
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</table>
- Parts:
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8467.91</td>
<td>00</td>
<td>00</td>
<td>- Of chain saws</td>
<td>5%</td>
<td>kg</td>
<td>745.191</td>
</tr>
<tr>
<td>8467.92</td>
<td>00</td>
<td>00</td>
<td>- Of pneumatic tools</td>
<td>5%</td>
<td>kg</td>
<td>745.192</td>
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<tr>
<td>8467.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>745.199</td>
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**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.
- Hand-held blow pipes
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<th>DUTY RATE</th>
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<tbody>
<tr>
<td>8468.10</td>
<td>00</td>
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<td>- Other gas-operated machinery and apparatus</td>
<td>5%</td>
<td>kg</td>
<td>737.42</td>
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<td>8468.20</td>
<td>00</td>
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<td>- Other machinery and apparatus</td>
<td>5%</td>
<td>kg</td>
<td>737.43</td>
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<tr>
<td>8468.80</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>737.49</td>
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</table>

**84.69**

Deleted

**84.70**

Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and
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<tr>
<td>8470.10</td>
<td>00</td>
<td>00</td>
<td>similar machines, incorporating a calculating device; cash registers.</td>
<td>5%</td>
<td>kg/ea</td>
<td>751.21</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions</td>
<td></td>
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<tr>
<td>8470.21</td>
<td>00</td>
<td>00</td>
<td>- Incorporating a printing device</td>
<td>5%</td>
<td>kg/ea</td>
<td>751.221</td>
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<td>8470.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>751.222</td>
</tr>
<tr>
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<td>- Other calculating machines</td>
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<tr>
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<td>00</td>
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<td>- Cash registers</td>
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<td>751.24</td>
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<td>00</td>
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<td>751.28</td>
</tr>
<tr>
<td>8471.30</td>
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<td>00</td>
<td>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.</td>
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<td></td>
<td>752.32</td>
</tr>
<tr>
<td>8471.50</td>
<td>00</td>
<td>00</td>
<td>- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display</td>
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<tr>
<td>8471.41</td>
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<td>- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined</td>
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<td>- Other, presented in the form of systems</td>
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<td>00</td>
<td>- 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</td>
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<td></td>
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<td>- Input or output units, whether or not containing storage units in the same housing</td>
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<td>- Other units of automatic data processing machines</td>
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<td>- Other</td>
<td>Free</td>
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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).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV.4</th>
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<td>- Machines for sorting or folding mail or for inserting mail in envelopes or bonds,</td>
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<td>kg/ea</td>
<td>751.93</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>machines for opening, closing or sealing mail and machines for affixing or cancelling</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>postage stamps</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>8472.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg/ea</td>
<td>751.90</td>
</tr>
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</table>

**$4.73** 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:

  - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29 | 5%        | kg    | 759.951 |
  - Other                                                                                       | 5%        | kg    | 750.950 |

- Parts and accessories of the machines of heading 84.71 | Free      | kg    | 759.97  |

- Parts and accessories of the machines of heading 84.72 | 5%        | kg    | 759.93  |

- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 | 5%        | kg    | 759.8   |

**$4.74** 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:

- Sorting, screening, separating or washing machines | Free      | kg/ea | 728.31  |

- Crushing or grinding machines                       | Free      | kg/ea | 728.32  |

- Mixing or kneading machines                          |           |      |         |

- Concrete or mortar mixers                           | Free      | kg/ea | 728.331 |

- Machines for mixing mineral substances with bitumen | Free      | kg/ea | 728.332 |

- Other                                               | Free      | kg/ea | 728.339 |

- Other machinery                                      | Free      | kg/ea | 728.34  |

- Parts                                               | Free      | kg    | 728.39  |

**$4.75** Machines for assembling electric or electronic lamps, tubes or valves of
### Customs (Amendment of Schedules) Act

A.D. 2019

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>Description of Goods</th>
<th>Duty Rate</th>
<th>Unit</th>
<th>STIC Rev.4</th>
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<td>00</td>
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<td>Flash bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</td>
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<td>- Machines for making optical fibres and preforms thereof</td>
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<td>84.76</td>
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<td>- - Incorporating heating or refrigerating devices</td>
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<td>745.951</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- - Other</td>
<td>20%</td>
<td>kg/ea</td>
<td>745.952</td>
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<td>00</td>
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<td>20%</td>
<td>kg/ea</td>
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<tr>
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<td>- Other</td>
<td>20%</td>
<td>kg/ea</td>
<td>745.959</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>20%</td>
<td>kg</td>
<td>745.97</td>
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<td>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</td>
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<td>00</td>
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<td>- Presses for the manufacture of particle board or fibre building board of wood or other lignocorous materials and other machinery for treating wood or cork</td>
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<td>- Rope or cable-making machines</td>
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<td>- Evaporative air coolers</td>
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<td>- Passenger boarding bridges</td>
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<td>- - Of a kind used in airports</td>
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<td>- Other machines and mechanical appliances</td>
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<td>- - For treating metal, including electric wire coil-winders</td>
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<td>- Moulds for rubber or plastics</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### [No. 16]

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<td>- Other, including combined ball/roller bearings</td>
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<td>- Parts</td>
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</tr>
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<td>- - Balls, needles and rollers</td>
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<td>Transmission shafts (including cam shafts and crank shafts) and crankshafts; bearing</td>
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<td>housings and plain shaft bearings; gears and gearing; ball or roller screws; gear</td>
<td></td>
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<td>boxes and other speed changers, including torque converters; flywheels and pulleys,</td>
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<td>including pulley blocks; clutches and shaft couplings (including universal joints).</td>
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<td>- Bearing housings, incorporating ball or roller bearings:</td>
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<td>- Mill chain sprockets</td>
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## Customs (Amendment of Schedules) Act

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<td>Gaskets and similar joints of metal sheathing combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.</td>
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<td>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories</td>
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<td></td>
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<td>Machines and apparatus for the manufacture of boules or wafers</td>
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<td>Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits</td>
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<td>Machines and apparatus for the manufacture of flat panel displays</td>
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<td>Machines and apparatus specified in Note 9 (C) to this Chapter</td>
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<td>Parts and accessories</td>
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<td>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter</td>
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<td>Ships’ or boats’ propellers and blades therefor</td>
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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 84.70 or 84.51), sewing machines (heading 84.52), electric
scissors (heading 84.57) or to electro-thermic appliances (heading 85.16).
5. For the purposes of heading 85.23:
   a. "Solid-state non-volatile storage devices" (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
   b. The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

6. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

7. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

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

9. For the purposes of headings 85.41 and 85.42:
   a. “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
   b. “Electronic integrated circuits” are:
      i. Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated.
(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

(iv) Multi-component integrated circuits (MCIs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, assembled 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 MCI, or integrated into other components.

2. Silicon based means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3. (a) Silicon based sensors consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. “Physical or chemical quantities” relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

   (b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

   (c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
(d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

10. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
### Customs (Amendment of Schedules) Act

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<td>00</td>
<td>- Of an output exceeding 75 kW</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.319</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- AC generators (alternators):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8501.61</td>
<td>00</td>
<td>00</td>
<td>- Of an output not exceeding 75 kVA</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.321</td>
</tr>
<tr>
<td>8501.62</td>
<td>00</td>
<td>00</td>
<td>- Of an output exceeding 75 kVA but not exceeding 375 kVA</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.322</td>
</tr>
<tr>
<td>8501.63</td>
<td>00</td>
<td>00</td>
<td>- Of an output exceeding 375 kVA</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.323</td>
</tr>
<tr>
<td>8501.64</td>
<td>00</td>
<td>00</td>
<td>- Of an output exceeding 750 kVA</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.324</td>
</tr>
<tr>
<td>85.02</td>
<td></td>
<td></td>
<td>Electric generating sets and rotary converters.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8502.11</td>
<td>00</td>
<td>00</td>
<td>- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.511</td>
</tr>
<tr>
<td>8502.12</td>
<td>00</td>
<td>00</td>
<td>- Of an output not exceeding 75 kVA</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.512</td>
</tr>
<tr>
<td>8502.13</td>
<td>00</td>
<td>00</td>
<td>- Of an output exceeding 75 kVA but not exceeding 375 kVA</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.513</td>
</tr>
<tr>
<td>8502.20</td>
<td>00</td>
<td>00</td>
<td>- Generating sets with spark-ignition internal combustion piston engines</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.514</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other generating sets:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8502.31</td>
<td>00</td>
<td>00</td>
<td>- Wind-powered</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.521</td>
</tr>
<tr>
<td>8502.39</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.529</td>
</tr>
<tr>
<td>8502.40</td>
<td>00</td>
<td>00</td>
<td>- Electric rotary converters</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>716.4</td>
</tr>
<tr>
<td>8503.00</td>
<td>00</td>
<td>00</td>
<td>Parts suitable for use solely or principally with the machine of heading $85.01 or $85.02.</td>
<td>5%</td>
<td>kg</td>
<td>716.9</td>
</tr>
<tr>
<td>85.04</td>
<td></td>
<td></td>
<td>Electrical transformers, static converters (for example, rectifiers) and inductors.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8504.10</td>
<td>00</td>
<td>00</td>
<td>- Ballasts for discharge lamps or tubes</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>771.23</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Liquid dielectric transformers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Amount</td>
<td></td>
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<tr>
<td>-----</td>
<td>--------</td>
<td>------------------------------------------------------------------------------</td>
<td>------</td>
<td>------------</td>
<td>--------</td>
<td></td>
</tr>
<tr>
<td>8504.21</td>
<td>00 00</td>
<td>Having a power handling capacity not exceeding 650 kVA</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.111</td>
<td></td>
</tr>
<tr>
<td>8504.22</td>
<td>00 00</td>
<td>Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.112</td>
<td></td>
</tr>
<tr>
<td>8504.23</td>
<td>00 00</td>
<td>Having a power handling capacity exceeding 10,000 kVA</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.113</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other transformers:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8504.31</td>
<td>00 00</td>
<td>Having a power handling capacity not exceeding 1 kVA</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.191</td>
<td></td>
</tr>
<tr>
<td>8504.32</td>
<td>00 00</td>
<td>Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.192</td>
<td></td>
</tr>
<tr>
<td>8504.33</td>
<td>00 00</td>
<td>Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.193</td>
<td></td>
</tr>
<tr>
<td>8504.34</td>
<td>00 00</td>
<td>Having a power handling capacity exceeding 500 kVA</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.194</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Static converters</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.21</td>
<td></td>
</tr>
<tr>
<td>8504.50</td>
<td>00 00</td>
<td>Other inductors</td>
<td>5%</td>
<td>kg/ton</td>
<td>771.25</td>
<td></td>
</tr>
<tr>
<td>8504.90</td>
<td>00 00</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>771.29</td>
<td></td>
</tr>
<tr>
<td>85.05</td>
<td></td>
<td><strong>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet clutches, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting hooks.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8505.11</td>
<td>00 00</td>
<td>Of metal</td>
<td>5%</td>
<td>kg</td>
<td>778.811</td>
<td></td>
</tr>
<tr>
<td>8505.19</td>
<td>00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>778.812</td>
<td></td>
</tr>
<tr>
<td>8505.20</td>
<td>00 00</td>
<td>Electro-magnetic couplings, clutches and brakes</td>
<td>5%</td>
<td>kg</td>
<td>778.813</td>
<td></td>
</tr>
<tr>
<td>8505.90</td>
<td>00 00</td>
<td>Other, including parts</td>
<td>5%</td>
<td>kg</td>
<td>778.815</td>
<td></td>
</tr>
<tr>
<td>85.06</td>
<td></td>
<td><strong>Primary cells and primary batteries.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8506.10</td>
<td>00 00</td>
<td>Manganese dioxide</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.111</td>
<td></td>
</tr>
<tr>
<td>8506.30</td>
<td>00 00</td>
<td>Mercury oxide</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.112</td>
<td></td>
</tr>
<tr>
<td>8506.40</td>
<td>00 00</td>
<td>Silver oxide</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.113</td>
<td></td>
</tr>
<tr>
<td>8506.50</td>
<td>00 00</td>
<td>Lithium</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.114</td>
<td></td>
</tr>
<tr>
<td>8506.60</td>
<td>00 00</td>
<td>Air-zinc</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.115</td>
<td></td>
</tr>
<tr>
<td>8506.80</td>
<td>00 00</td>
<td>Other primary cells and primary batteries.</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.119</td>
<td></td>
</tr>
<tr>
<td>8506.90</td>
<td>00 00</td>
<td>Parts</td>
<td>20%</td>
<td>kg</td>
<td>778.17</td>
<td></td>
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<tr>
<td>85.07</td>
<td></td>
<td><strong>Electric accumulators, including separators therefor, whether or not rectangular (including square).</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8507.19</td>
<td>00 00</td>
<td>Lead-acid, of a kind used for starting piston engines</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.121</td>
<td></td>
</tr>
<tr>
<td>8507.20</td>
<td>00 00</td>
<td>Other lead-acid accumulators</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.122</td>
<td></td>
</tr>
<tr>
<td>8507.30</td>
<td>00 00</td>
<td>Nickel-cadmium</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.123</td>
<td></td>
</tr>
<tr>
<td>8507.40</td>
<td>00 00</td>
<td>Nickel-iron</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.124</td>
<td></td>
</tr>
<tr>
<td>8507.50</td>
<td>00 00</td>
<td>Nickel-metal hydride</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.129</td>
<td></td>
</tr>
<tr>
<td>8507.60</td>
<td>00 00</td>
<td>Lithium-ion</td>
<td>20%</td>
<td>kg/ton</td>
<td>778.129</td>
<td></td>
</tr>
</tbody>
</table>
A.D. 2019]  CUSTOMS (AMENDMENT OF SCHEDULES) ACT  [No. 16

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>507.80</td>
<td>- Other accumulators</td>
<td>20%</td>
<td>kg/dl</td>
<td>778.129</td>
</tr>
<tr>
<td>507.90</td>
<td>- Parts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>507.90</td>
<td>- Lead grids; plates coated with paste</td>
<td>20%</td>
<td>kg</td>
<td>778.191</td>
</tr>
<tr>
<td>507.90</td>
<td>- Other parts</td>
<td>20%</td>
<td>kg</td>
<td>778.199</td>
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<tr>
<td>508.08</td>
<td>Vacuum cleaners</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>508.08</td>
<td>- With self-contained electric motor</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>508.11</td>
<td>- Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.511</td>
</tr>
<tr>
<td>508.19</td>
<td>- Other</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.519</td>
</tr>
<tr>
<td>508.60</td>
<td>- Other vacuum cleaners</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.56</td>
</tr>
<tr>
<td>508.79</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>775.57</td>
</tr>
<tr>
<td>509.09</td>
<td>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 5.08.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>509.40</td>
<td>- Food grinders and mixers; fruit or vegetable juice extractors:</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.721</td>
</tr>
<tr>
<td>509.40</td>
<td>- Floor polishers</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.722</td>
</tr>
<tr>
<td>509.80</td>
<td>- Kitchen waste disposers</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.734</td>
</tr>
<tr>
<td>509.80</td>
<td>- Other</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.731</td>
</tr>
<tr>
<td>509.90</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>775.79</td>
</tr>
<tr>
<td>510.16</td>
<td>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor,</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>510.10</td>
<td>- Shavers</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.41</td>
</tr>
<tr>
<td>510.20</td>
<td>- Hair clippers</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.42</td>
</tr>
<tr>
<td>510.30</td>
<td>- Hair-removing appliances</td>
<td>20%</td>
<td>kg/dl</td>
<td>775.733</td>
</tr>
<tr>
<td>510.90</td>
<td>- Parts</td>
<td>20%</td>
<td>kg</td>
<td>775.49</td>
</tr>
<tr>
<td>511.11</td>
<td>Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnets, magneto-dynamo, 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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>511.10</td>
<td>- Sparking plugs</td>
<td>10%</td>
<td>kg/dl</td>
<td>778.311</td>
</tr>
<tr>
<td>511.20</td>
<td>- Ignition magnets; magneto-dynamo; magnetic flywheels</td>
<td>10%</td>
<td>kg/dl</td>
<td>778.312</td>
</tr>
<tr>
<td>511.30</td>
<td>- Distributors; ignition coils</td>
<td>10%</td>
<td>kg/dl</td>
<td>778.313</td>
</tr>
<tr>
<td>511.40</td>
<td>- Starter motors and dual purpose starter-generators</td>
<td>10%</td>
<td>kg/dl</td>
<td>778.314</td>
</tr>
<tr>
<td>511.50</td>
<td>- Other generators</td>
<td>10%</td>
<td>kg/dl</td>
<td>778.315</td>
</tr>
<tr>
<td>511.60</td>
<td>- Other equipment</td>
<td>10%</td>
<td>kg/dl</td>
<td>778.316</td>
</tr>
<tr>
<td>511.90</td>
<td>- Parts</td>
<td>10%</td>
<td>kg</td>
<td>778.33</td>
</tr>
<tr>
<td>511.12</td>
<td>Electrical lighting or signalling equipment (excluding articles of heading 5.39), windscreen</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

521
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tariff Rate</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8512.10</td>
<td>Lighting or visual signalling equipment of a kind used on bicycles</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>778.341</td>
</tr>
<tr>
<td>8512.20</td>
<td>Other lighting or visual signalling equipment</td>
<td>25%</td>
<td>kg &amp; cu</td>
<td>778.342</td>
</tr>
<tr>
<td>8512.30</td>
<td>Sound signalling equipment</td>
<td>25%</td>
<td>kg &amp; cu</td>
<td>778.343</td>
</tr>
<tr>
<td>8512.40</td>
<td>Windscreen wipers, defrosters and demisters</td>
<td>25%</td>
<td>kg &amp; cu</td>
<td>778.344</td>
</tr>
<tr>
<td>8512.90</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>778.35</td>
</tr>
</tbody>
</table>

85.13
Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnets), other than lighting equipment of heading 85.12.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tariff Rate</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8513.10</td>
<td>Lamps</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>813.12</td>
</tr>
<tr>
<td>8513.90</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>813.8</td>
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</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tariff Rate</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8514.10</td>
<td>Resistance heated furnaces and ovens</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>741.31</td>
</tr>
<tr>
<td>8514.20</td>
<td>Furnaces and ovens functioning by induction or dielectric loss</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>741.32</td>
</tr>
<tr>
<td>8514.30</td>
<td>Other furnaces and ovens</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>741.33</td>
</tr>
<tr>
<td>8514.40</td>
<td>Other equipment for the heat treatment of materials by induction or dielectric loss</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>741.34</td>
</tr>
<tr>
<td>8514.90</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>741.35</td>
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</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tariff Rate</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8515.11</td>
<td>Soldering irons and guns</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>737.31</td>
</tr>
<tr>
<td>8515.19</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>737.32</td>
</tr>
</tbody>
</table>
- Machines and apparatus for resistance welding of metal:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tariff Rate</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8515.21</td>
<td>Fully or partly automatic</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>737.33</td>
</tr>
<tr>
<td>8515.29</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>737.34</td>
</tr>
</tbody>
</table>
- Machines and apparatus for arc (including plasma arc) welding of metals:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tariff Rate</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8515.31</td>
<td>Fully or partly automatic</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>737.35</td>
</tr>
<tr>
<td>8515.39</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>737.36</td>
</tr>
<tr>
<td>8515.80</td>
<td>Other machines and apparatus</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>737.37</td>
</tr>
<tr>
<td>8515.90</td>
<td>Parts</td>
<td>5%</td>
<td>kg</td>
<td>737.39</td>
</tr>
</tbody>
</table>

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.
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Tariff Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8516.10</td>
<td>Electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45</td>
<td>- Electric instantaneous or storage water heaters and immersion heaters: 20% kg &amp; eu 775.811 20% kg &amp; eu 775.812</td>
</tr>
<tr>
<td>8516.21</td>
<td>- Storage heating radiators: 20% kg &amp; eu 775.821</td>
<td></td>
</tr>
<tr>
<td>8516.29</td>
<td>- Other: 20% kg &amp; eu 775.829</td>
<td></td>
</tr>
<tr>
<td>8516.31</td>
<td>- Hair dryers: 20% kg &amp; eu 775.831</td>
<td></td>
</tr>
<tr>
<td>8516.32</td>
<td>- Other hair dressing apparatus: 20% kg &amp; eu 775.832</td>
<td></td>
</tr>
<tr>
<td>8516.33</td>
<td>- Hand-drying apparatus: 20% kg &amp; eu 775.833</td>
<td></td>
</tr>
<tr>
<td>8516.40</td>
<td>- Electric smoothing irons: 20% kg &amp; eu 775.84</td>
<td></td>
</tr>
<tr>
<td>8516.50</td>
<td>- Microwave ovens: 20% kg &amp; eu 775.861</td>
<td></td>
</tr>
<tr>
<td>8516.60</td>
<td>- Other ovens, cookers, cooking plates, boiling rings, grills and roasters: 20% kg &amp; eu 775.862</td>
<td></td>
</tr>
<tr>
<td>8516.69</td>
<td>- Other: 20% kg &amp; eu 775.869</td>
<td></td>
</tr>
<tr>
<td>8516.70</td>
<td>- Other electro-thermic appliances: 20% kg &amp; eu 775.871</td>
<td></td>
</tr>
<tr>
<td>8516.71</td>
<td>- Coffee or tea makers: 20% kg &amp; eu 775.872</td>
<td></td>
</tr>
<tr>
<td>8516.72</td>
<td>- Toasters: 20% kg &amp; eu 775.879</td>
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</tr>
<tr>
<td>8516.80</td>
<td>- Electric heating resistors: 20% kg &amp; eu 775.88</td>
<td></td>
</tr>
<tr>
<td>8516.90</td>
<td>- Parts: 5% kg 775.89</td>
<td></td>
</tr>
<tr>
<td>8517</td>
<td>Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</td>
<td></td>
</tr>
<tr>
<td>8517.11</td>
<td>- Telephone sets, including telephones for cellular networks or for other wireless networks: 5% kg &amp; eu 764.111</td>
<td></td>
</tr>
<tr>
<td>8517.12</td>
<td>- Portable radio-telephones: 20% kg &amp; eu 764.112</td>
<td></td>
</tr>
<tr>
<td>8517.13</td>
<td>- Other: 5% kg &amp; eu 764.113</td>
<td></td>
</tr>
<tr>
<td>8517.18</td>
<td>- 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): 5% kg &amp; eu 764.119</td>
<td></td>
</tr>
<tr>
<td>8517.61</td>
<td>- Base stations: 20% kg &amp; eu 764.121</td>
<td></td>
</tr>
<tr>
<td>S157.62</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>S157.62</td>
<td>00</td>
<td>10</td>
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<td>00</td>
<td>90</td>
</tr>
<tr>
<td>S157.69</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>S157.70</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

**§5.18**

Microphones and stands therefore; 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.

| S158.10 | 00 | 00 | Microphones and stands therefore | 20% | kg & cu | 764.21 |
| S158.21 | 00 | 00 | - Loudspeakers, whether or not mounted in their enclosures | 20% | kg & cu | 764.221 |
| S158.22 | 00 | 00 | - Multiple loudspeakers, mounted in the same enclosure | 20% | kg & cu | 764.222 |
| S158.29 | 00 | 00 | Other | 20% | kg & cu | 764.23 |
| S158.30 | 00 | 00 | - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 20% | kg & cu | 764.24 |
| S158.40 | 00 | 00 | - Audio-frequency electric amplifiers | 45% | kg & cu | 764.25 |
| S158.50 | 00 | 00 | - Electric sound amplifier sets | 20% | kg & cu | 764.26 |
| S158.90 | 00 | 00 | - Parts | 20% | kg | 764.92 |

**§5.19**

Sound recording or reproducing apparatus.

| S159.20 | 00 | 00 | - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | 45% | kg & cu | 763.311 |
| S159.20 | 10 | 00 | - Coin or disc-operated record players | 45% | kg & cu | 763.311 |
| S159.20 | 60 | 00 | - Other | 20% | kg & cu | 763.319 |
| S159.30 | 00 | 00 | - Turntables (record decks) | 20% | kg & cu | 763.35 |
| S159.50 | 00 | 00 | - Telephone answering machines | 20% | kg & cu | 763.36 |
| S159.81 | 00 | 00 | - Using magnetic, optical or semiconductor media | 20% | kg & cu | 763.391 |
| S159.81 | 10 | 00 | - Transcribing machines | 20% | kg & cu | 763.391 |
| S159.81 | 20 | 00 | - Pocket-size cassette players | 20% | kg & cu | 733.392 |
| S159.81 | 30 | 00 | - Dictating machines not capable of operating without an external source of power | 5% | kg & cu | 763.393 |
| S159.81 | 40 | 00 | - Other magnetic tape recorders incorporating sound reproducing apparatus | 20% | kg & cu | 763.394 |
| S159.81 | 90 | 00 | - Other | 20% | kg & cu | 763.395 |
| S159.89 | 00 | 00 | - Other | 20% | kg & cu | 763.399 |

[§5.20] Deleted

**§5.21**

Video recording or reproducing apparatus, whether or not incorporating a video tuner.

| S1521.10 | 00 | 00 | Magnetic tape-type | 30% | kg & cu | 763.81 |
### Customs (Amendment of Schedules) Act

**Table:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>85.22</td>
<td>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.</td>
<td>30%</td>
<td>kg/eu</td>
<td>763.84</td>
</tr>
<tr>
<td>85.22.10</td>
<td>Pick-up cartridges</td>
<td>5%</td>
<td>kg</td>
<td>764.991</td>
</tr>
<tr>
<td>85.22.90</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>764.999</td>
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</table>

**85.23**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>8523.21</td>
<td>Cards incorporating a magnetic stripe:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8523.21.10</td>
<td>Unrecorded</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4211</td>
</tr>
<tr>
<td>8523.21.50</td>
<td>Recorded</td>
<td>20%</td>
<td>kg/eu</td>
<td>898.4212</td>
</tr>
<tr>
<td>8523.29</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8523.29.10</td>
<td>Unrecorded audio tapes</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4291</td>
</tr>
<tr>
<td>8523.29.20</td>
<td>Recorded audio tapes</td>
<td>20%</td>
<td>kg/eu</td>
<td>898.4292</td>
</tr>
<tr>
<td>8523.29.30</td>
<td>Unrecorded video tapes</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4293</td>
</tr>
<tr>
<td>8523.29.40</td>
<td>Recorded video tapes</td>
<td>20%</td>
<td>kg/eu</td>
<td>898.4294</td>
</tr>
<tr>
<td>8523.29.50</td>
<td>Unrecorded magnetic discs</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4295</td>
</tr>
<tr>
<td>8523.29.60</td>
<td>Magnetic tapes for reproducing phenomena other than sound or image</td>
<td>20%</td>
<td>kg/eu</td>
<td>898.4296</td>
</tr>
<tr>
<td>8523.29.70</td>
<td>Diskettes</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4297</td>
</tr>
<tr>
<td>8523.29.90</td>
<td>Other</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4299</td>
</tr>
</tbody>
</table>

**85.41**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
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</tr>
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<tbody>
<tr>
<td>8523.41</td>
<td>Optical media</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>8523.41.10</td>
<td>Unrecorded</td>
<td>43%</td>
<td>kg/eu</td>
<td>898.4481</td>
</tr>
<tr>
<td>8523.41.20</td>
<td>Digital Video Discs (DVDs)</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.446</td>
</tr>
<tr>
<td>8523.41.90</td>
<td>Other, including Blu-Ray discs (BDs)</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4491</td>
</tr>
<tr>
<td>8523.49</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8523.49.10</td>
<td>Compact discs (CDs)</td>
<td>45%</td>
<td>kg/eu</td>
<td>898.4482</td>
</tr>
<tr>
<td>8523.49.20</td>
<td>Digital Video Discs (DVDs)</td>
<td>20%</td>
<td>kg/eu</td>
<td>898.447</td>
</tr>
<tr>
<td>8523.49.30</td>
<td>Pre-packaged software for automatic data processing machines, for retail sale</td>
<td>20%</td>
<td>kg/eu</td>
<td>898.4483</td>
</tr>
<tr>
<td>8523.49.90</td>
<td>Other, including Blu-Ray discs (BDs)</td>
<td>20%</td>
<td>kg/eu</td>
<td>898.4492</td>
</tr>
</tbody>
</table>

**85.31**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>8523.51</td>
<td>Solid-state non-volatile storage devices</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8523.51.10</td>
<td>USB Flash Drive</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.461</td>
</tr>
<tr>
<td>8523.51.20</td>
<td>Flash memory cards</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.462</td>
</tr>
<tr>
<td>8523.51.30</td>
<td>Other unrecorded</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.463</td>
</tr>
<tr>
<td>8523.51.70</td>
<td>Other recorded</td>
<td>20%</td>
<td>kg/eu</td>
<td>898.464</td>
</tr>
<tr>
<td>8523.52</td>
<td>&quot;Smart cards&quot;</td>
<td></td>
<td></td>
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<tr>
<td>8523.52.10</td>
<td>Proximity cards</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4651</td>
</tr>
<tr>
<td>8523.52.90</td>
<td>Other smart cards</td>
<td>5%</td>
<td>kg/eu</td>
<td>898.4669</td>
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</tbody>
</table>
### 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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tax Rate</th>
<th>LGD</th>
<th>Unit</th>
<th>Common Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8525.80 00 00</td>
<td>- Other:</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>8525.80 10 00</td>
<td>- Unrecorded</td>
<td>5%</td>
<td>LGD</td>
<td>eu</td>
<td>$98.491</td>
</tr>
<tr>
<td>8525.80 00 00</td>
<td>- Other</td>
<td>20%</td>
<td>LGD</td>
<td>eu</td>
<td>$98.492</td>
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</tbody>
</table>

### 85.26
Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tax Rate</th>
<th>LGD</th>
<th>Unit</th>
<th>Common Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8526.10 00 00</td>
<td>- Radar apparatus</td>
<td>5%</td>
<td>LGD</td>
<td>eu</td>
<td>$764.831</td>
</tr>
<tr>
<td>8526.91 00 00</td>
<td>- Other: Radar navigational aid apparatus</td>
<td>5%</td>
<td>LGD</td>
<td>eu</td>
<td>$764.832</td>
</tr>
<tr>
<td>8526.92 00 00</td>
<td>- Radio remote control apparatus</td>
<td>5%</td>
<td>LGD</td>
<td>eu</td>
<td>$764.839</td>
</tr>
</tbody>
</table>

### 85.27
Reception apparatus for radio-broadcasting, whether or not combined, in the same housing with sound recording or reproducing apparatus or a clock.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tax Rate</th>
<th>LGD</th>
<th>Unit</th>
<th>Common Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8527.12 00 00</td>
<td>- Pocket-size radio cassette-players</td>
<td>20%</td>
<td>LGD</td>
<td>eu</td>
<td>$762.211</td>
</tr>
<tr>
<td>8527.13 00 00</td>
<td>- Other apparatus combined with sound recording or reproducing apparatus</td>
<td>20%</td>
<td>LGD</td>
<td>eu</td>
<td>$762.212</td>
</tr>
<tr>
<td>8527.19 00 00</td>
<td>- Other: Radio-broadcast receivers capable of operating without an external source of power</td>
<td>20%</td>
<td>LGD</td>
<td>eu</td>
<td>$762.22</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tax Rate</th>
<th>LGD</th>
<th>Unit</th>
<th>Common Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8527.91 00 00</td>
<td>- Combined with sound recording or reproducing apparatus</td>
<td>20%</td>
<td>LGD</td>
<td>eu</td>
<td>$762.11</td>
</tr>
<tr>
<td>8527.92 00 00</td>
<td>- Other: Combined with sound recording or reproducing apparatus but combined with a clock</td>
<td>20%</td>
<td>LGD</td>
<td>eu</td>
<td>$762.82</td>
</tr>
<tr>
<td>8527.99 00 00</td>
<td>- Other</td>
<td>20%</td>
<td>LGD</td>
<td>eu</td>
<td>$762.89</td>
</tr>
</tbody>
</table>

- Cathode-ray tube monitores:
| $8528.42 | 00 | 00 | - Capable of directly connecting to and designed for use with an automatic data processing machine of heading $8471 | Free | kg/ctn | 761.31 |
| $8528.49 | 00 | 00 | - Other | 20% | kg/ctn | 761.39 |
| $8528.52 | 00 | 00 | - Other monitors: | - - Capable of directly connecting to and designed for use with an automatic data processing machine of heading $8471 | Free | kg/ctn | 761.41 |
| $8528.59 | 00 | 00 | - Other: | - - Monitors incorporating television reception apparatus | 20% | kg/ctn | 761.42 |
| $8528.59 | 00 | 00 | - - - Other: | - Projectors: | 20% | kg/ctn | 761.49 |
| $8528.62 | 00 | 00 | - Capable of directly connecting to and designed for use with an automatic data processing machine of heading $8471 | Free | kg/ctn | 761.51 |
| $8528.69 | 00 | 00 | - Other: | - Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus | 20% | kg/ctn | 761.59 |
| $8528.71 | 00 | 00 | - Not designed to incorporate a video display or screen | 20% | kg/ctn | 761.61 |
| $8528.72 | 00 | 00 | - Other, colour | 20% | kg/ctn | 761.62 |
| $8528.73 | 00 | 00 | - Other, monochrome | 20% | kg/ctn | 761.65 |
| $8529.10 | 00 | 00 | - Aerials and aerial reflectors of all kinds; parts suitable for use therewith: | - | 5% | kg | 764.931 |
| $8529.90 | 00 | 00 | - Other: | - Other | 5% | kg | 764.939 |
| $8530.10 | 00 | 00 | - Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading $86.05): | - Equipment for railways or tramways | Free | kg/ctn | 778.821 |
| $8530.80 | 00 | 00 | - Other equipment | Free | kg/ctn | 778.829 |
| $8530.90 | 00 | 00 | - Parts | Free | kg | 778.83 |
| $8531.10 | 00 | 00 | - Electrical 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. | - Burglar or fire alarms and similar apparatus | 5% | kg/ctn | 778.841 |
| $8531.20 | 00 | 00 | - Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED) | 5% | kg/ctn | 778.842 |
| $8531.80 | 00 | 00 | - Other apparatus: | - Other apparatus: | - Electric sound or visual signalling apparatus | 20% | kg/ctn | 778.843 |
| $8531.80 | 00 | 00 | - Other apparatus: | - Other | 5% | kg/ctn | 778.849 |
| $8531.90 | 00 | 00 | - Parts | 5% | kg/ctn | 778.85 |
| $8532 | 00 | 00 | - Electrical capacitors, fixed, variable or adjustable (pre-set). | - | 5% | kg/ctn | 778.85 |
| 8532.10 | 00 | 00 | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 5% | kg | 778.61 |
| 8532.21 | 00 | 00 | Tantalum | 5% | kg | 778.62 |
| 8532.22 | 00 | 00 | Aluminium electrolytic | 5% | kg | 778.63 |
| 8532.23 | 00 | 00 | Ceramic dielectric, single layer | 5% | kg | 778.64 |
| 8532.24 | 00 | 00 | Ceramic dielectric, multiplayer | 5% | kg | 778.65 |
| 8532.25 | 00 | 00 | Dielectric of paper or plastic | 5% | kg | 778.66 |
| 8532.29 | 00 | 00 | Other | 5% | kg | 778.67 |
| 8532.30 | 00 | 00 | Variable or adjustable (pre-set) capacitors | 5% | kg | 778.68 |
| 8532.90 | 00 | 00 | Parts | 5% | kg | 778.69 |

$5.33$ Electrical resistors (including rheostats and potentiometers), other than heating resistors.

| 8533.10 | 00 | 00 | Fixed carbon resistors, composition or film types | 5% | kg | 772.31 |
| 8533.21 | 00 | 00 | Other fixed resistors: | 5% | kg | 772.321 |
| 8533.29 | 00 | 00 | - For a power handling capacity not exceeding 20W | 5% | kg | 772.329 |
| 8533.31 | 00 | 00 | Wirewound variable resistors, including rheostats and potentiometers: | 5% | kg | 772.331 |
| 8533.39 | 00 | 00 | - For a power handling capacity not exceeding 20W | 5% | kg | 772.339 |
| 8533.40 | 00 | 00 | Other variable resistors, including rheostats and potentiometers: | 5% | kg | 772.35 |
| 8533.90 | 00 | 00 | Parts | 5% | kg | 772.38 |
| 8534.00 | 00 | 00 | Printed circuits: | 5% | kg | 772.2 |

$5.35$ 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 | 00 | Fuses | 5% | kg | 772.41 |
| 8535.21 | 00 | 00 | Automatic circuit breakers: | 5% | kg | 772.42 |
| 8535.29 | 00 | 00 | - For a voltage of less than 72.5 kV | 5% | kg | 772.43 |
| 8535.30 | 00 | 00 | - Other | 5% | kg | 772.44 |
| 8535.40 | 00 | 00 | Isolating switches and make-and-break switches | 5% | kg | 772.45 |
| 8535.50 | 00 | 00 | Lightning arresters, voltage limiters and surge suppressors | 5% | kg | 772.49 |

$5.36$ 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.

<p>| 8536.10 | 00 | 00 | Fuses | 5% | kg | 772.51 |</p>
<table>
<thead>
<tr>
<th>Sfc</th>
<th>Hs Code</th>
<th>Description</th>
<th>Origin</th>
<th>Quantity</th>
<th>Unit</th>
<th>Value</th>
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<tbody>
<tr>
<td>8536.20</td>
<td>00 00</td>
<td>- Automatic circuit breakers</td>
<td>5%</td>
<td>kg</td>
<td>772.52</td>
<td></td>
</tr>
<tr>
<td>8536.30</td>
<td>00 00</td>
<td>- Other apparatus for protecting electrical circuits</td>
<td>5%</td>
<td>kg</td>
<td>772.53</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Relays:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8536.41</td>
<td>00 00</td>
<td>- For a voltage not exceeding 60V</td>
<td>5%</td>
<td>kg</td>
<td>772.541</td>
<td></td>
</tr>
<tr>
<td>8536.49</td>
<td>00 00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>772.549</td>
<td></td>
</tr>
<tr>
<td>8536.50</td>
<td>00 00</td>
<td>- Other switches</td>
<td>5%</td>
<td>kg</td>
<td>772.555</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Lamp-holders, plugs and sockets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8536.51</td>
<td>00 00</td>
<td>- Lamp-holders</td>
<td>5%</td>
<td>kg</td>
<td>772.57</td>
<td></td>
</tr>
<tr>
<td>8536.69</td>
<td>00 00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>772.58</td>
<td></td>
</tr>
<tr>
<td>8536.70</td>
<td>00 00</td>
<td>- Connectors for optical fibres, optical fibre bundles or cables</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8536.70</td>
<td>10 00</td>
<td>- Of plastics</td>
<td>20%</td>
<td>kg</td>
<td>772.561</td>
<td></td>
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<tr>
<td>8536.70</td>
<td>20 00</td>
<td>- Of copper</td>
<td>20%</td>
<td>kg</td>
<td>772.562</td>
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<tr>
<td>8536.70</td>
<td>90 00</td>
<td>- Of other material</td>
<td>5%</td>
<td>kg</td>
<td>772.569</td>
<td></td>
</tr>
<tr>
<td>8536.90</td>
<td>00 00</td>
<td>- Other apparatus</td>
<td>5%</td>
<td>kg</td>
<td>772.59</td>
<td></td>
</tr>
<tr>
<td>85.57</td>
<td></td>
<td>Boards, panels, consoles, desks, cabinets and other bases, equipped with two</td>
<td>10%</td>
<td>kg</td>
<td>772.61</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>or more apparatus of heading 85.35 or 85.36, for electric control or the</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>distribution of electricity, including those incorporating instruments or</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>apparatus of Chapter 90, and numerical control apparatus, other than</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>switching apparatus of heading 85.17.</td>
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<td></td>
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</tr>
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<td>8537.10</td>
<td>00 00</td>
<td>- For a voltage not exceeding 1.000 V</td>
<td>10%</td>
<td>kg</td>
<td>772.61</td>
<td></td>
</tr>
<tr>
<td>8537.20</td>
<td>00 00</td>
<td>- For a voltage exceeding 1.000 V</td>
<td>10%</td>
<td>kg</td>
<td>772.62</td>
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<tr>
<td>85.58</td>
<td></td>
<td>Parts suitable for use solely or principally with the apparatus of heading</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>85.35, 85.36 or 85.37.</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8538.10</td>
<td>00 00</td>
<td>- Boards, panels, consoles, desks, cabinets and other bases for the goods</td>
<td>15%</td>
<td>kg</td>
<td>772.81</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>of heading 85.37 not equipped with their apparatus</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8538.90</td>
<td>00 00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>772.82</td>
<td></td>
</tr>
<tr>
<td>85.59</td>
<td></td>
<td>Electrical filament or discharge lamps, including sealed beam lamp units and</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>lamps.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8539.10</td>
<td>00 00</td>
<td>- Sealed beam lamp units</td>
<td>45%</td>
<td>kg&amp;u</td>
<td>778.23</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Other filament lamps, excluding ultra-violet or infra-red lamps.</td>
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<td></td>
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</tr>
<tr>
<td>8539.21</td>
<td>00 00</td>
<td>- Tungsten halogen</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>778.211</td>
<td></td>
</tr>
<tr>
<td>8539.22</td>
<td>00 00</td>
<td>- Other, of a power not exceeding 200 W and for a voltage exceeding 100V</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>778.212</td>
<td></td>
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<td>8539.29</td>
<td>00 00</td>
<td>- Other</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>778.219</td>
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<td></td>
<td></td>
<td>- Discharge lamps, other than ultra-violet lamps:</td>
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</tr>
<tr>
<td>8539.31</td>
<td>00 00</td>
<td>- Fluorescent, hot cathode</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>778.221</td>
<td></td>
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<tr>
<td>8539.32</td>
<td>00 00</td>
<td>- Mercury or sodium vapour lamps, metal halide lamps</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>778.222</td>
<td></td>
</tr>
<tr>
<td>8539.39</td>
<td>00 00</td>
<td>- Other</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>778.229</td>
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<tr>
<td></td>
<td></td>
<td>- Ultra-violet or infra-red lamps; arc-lamps:</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8539.41</td>
<td>00 00</td>
<td>- Arc-lamps</td>
<td>5%</td>
<td>kg&amp;u</td>
<td>778.241</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Value</td>
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<td>-------</td>
<td>-----------------------------------------------------------------------------</td>
<td>------</td>
<td>------</td>
<td>---------</td>
<td></td>
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<tr>
<td>8539.49</td>
<td>- Other</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>778.249</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8539.50</td>
<td>- Light-emitting diode (LED) lamps</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>778.78</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8539.90</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>778.29</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8540.11</td>
<td>Thermonic, 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.</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8540.12</td>
<td>- Monochrome</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8540.20</td>
<td>- Television camera tubes; image converters and intensifiers; other photo-cathode tubes</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.21</td>
<td></td>
<td></td>
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<tr>
<td>8540.40</td>
<td>- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.233</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8540.60</td>
<td>- Other cathode-ray tubes</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.239</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8540.71</td>
<td>- Microwave tubes (for example, magnetrons, klystrons, traveling wave tubes, arciontros), excluding grid-controlled tubes.</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.251</td>
<td></td>
<td></td>
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<tr>
<td>8540.79</td>
<td>- Magnetoherms</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.259</td>
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<td></td>
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<tr>
<td>8540.81</td>
<td>- Receiver or amplifier valves and tubes</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.271</td>
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<tr>
<td>8540.89</td>
<td>- Other</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.279</td>
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<tr>
<td>8540.91</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>776.291</td>
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<td></td>
</tr>
<tr>
<td>8540.99</td>
<td>- Of cathode-ray tubes</td>
<td>5%</td>
<td>kg</td>
<td>776.299</td>
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<tr>
<td>8541.10</td>
<td>Diodes, transistors and similar semiconductor devices; photovoltaic semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals.</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.31</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8541.21</td>
<td>- Diodes, other than photosensitive or light-emitting diodes (LED)</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.32</td>
<td></td>
<td></td>
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<tr>
<td>8541.29</td>
<td>- Transistors, other than photosensitive transistors</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8541.30</td>
<td>- Thyristors, diacs and triacs, other than photosensitive devices</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.35</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8541.40</td>
<td>- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.37</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8541.50</td>
<td>- Other semiconductor devices</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.39</td>
<td></td>
<td></td>
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<tr>
<td>8541.60</td>
<td>- Mounted piezo-electric crystals</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>776.81</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8541.90</td>
<td>- Parts</td>
<td>5%</td>
<td>kg</td>
<td>776.88</td>
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85.42 Electronic integrated circuits.
<table>
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<tr>
<th>Item Code</th>
<th>Description</th>
<th>Tariff Item</th>
<th>Rate (%)</th>
<th>Unit</th>
<th>Duty</th>
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<tr>
<td>852.31</td>
<td>Electronic integrated circuits:</td>
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<tr>
<td>852.31</td>
<td>Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits</td>
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<td></td>
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<tr>
<td>852.31</td>
<td>Motherboards for CPU</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>852.31</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>852.32</td>
<td>Memories</td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td>852.33</td>
<td>Amplifiers</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>852.39</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>852.90</td>
<td>Parts</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>854.10</td>
<td>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</td>
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<tr>
<td>854.20</td>
<td>Particle accelerators</td>
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<tr>
<td>854.30</td>
<td>Machines and apparatus for electroplating, electrolysis or electrophoresis</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>854.70</td>
<td>Other machines and apparatus:</td>
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<td></td>
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</tr>
<tr>
<td>854.70</td>
<td>Sound mixing units (equalizers) for domestic use</td>
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<tr>
<td>854.70</td>
<td>Other</td>
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<td>854.90</td>
<td>Parts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>854.11</td>
<td>Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>854.11</td>
<td>Of copper:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>854.11</td>
<td>Enamelled or plastic-insualted</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>854.11</td>
<td>Other</td>
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<tr>
<td>854.19</td>
<td>Other</td>
<td></td>
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</tr>
<tr>
<td>854.20</td>
<td>Co-axial cable and other co-axial electric conductors</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>854.30</td>
<td>Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships</td>
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<td></td>
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<tr>
<td>854.42</td>
<td>Other electric conductors, for a voltage not exceeding 1000 V:</td>
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</tr>
<tr>
<td>854.49</td>
<td>Fitted with connectors</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>854.49</td>
<td>Other:</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>854.49</td>
<td>Plastic-insulated copper conductors of a size exceeding 0.5 mm²</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>854.49</td>
<td>Telephone drop wire or station wire</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>854.49</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>854.60</td>
<td>Other electric conductors, for a voltage exceeding 1,000 V:</td>
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<td></td>
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</tr>
<tr>
<td>854.69</td>
<td>Plastic-insulated copper conductors of a size exceeding 0.5 mm²</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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*Note: The table continues with similar entries for various categories and items.*
<table>
<thead>
<tr>
<th>S. No.</th>
<th>Description</th>
<th>Unit</th>
<th>Quantity</th>
<th>Rate</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>8544.60</td>
<td>Other</td>
<td>%</td>
<td>kg</td>
<td>773.179</td>
<td></td>
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<tr>
<td>8544.70</td>
<td>Optical fibre cables</td>
<td>%</td>
<td>kg</td>
<td>773.18</td>
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</tr>
<tr>
<td>8545.11</td>
<td>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.</td>
<td>%</td>
<td>kg</td>
<td>778.861</td>
<td></td>
</tr>
<tr>
<td>8545.19</td>
<td>Of a kind used for furnaces</td>
<td>%</td>
<td>kg</td>
<td>778.862</td>
<td></td>
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<tr>
<td>8545.20</td>
<td>Other</td>
<td>%</td>
<td>kg</td>
<td>778.863</td>
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<tr>
<td>8545.90</td>
<td>Other</td>
<td>%</td>
<td>kg</td>
<td>778.869</td>
<td></td>
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<tr>
<td>8546.10</td>
<td>Electrical insulators of any material</td>
<td>%</td>
<td>kg</td>
<td>773.22</td>
<td></td>
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<tr>
<td>8546.20</td>
<td>Of glass</td>
<td>%</td>
<td>kg</td>
<td>773.23</td>
<td></td>
</tr>
<tr>
<td>8546.90</td>
<td>Other</td>
<td>%</td>
<td>kg</td>
<td>773.24</td>
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<td>8547.10</td>
<td>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 therefore, of base metal lined with insulating material.</td>
<td>%</td>
<td>kg</td>
<td>773.26</td>
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<td>Insulating fittings of ceramics</td>
<td>%</td>
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<td>Other</td>
<td>%</td>
<td>kg</td>
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<tr>
<td>8548.10</td>
<td>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.</td>
<td>%</td>
<td>kg</td>
<td>778.131</td>
<td></td>
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<tr>
<td>8548.90</td>
<td>Other</td>
<td>%</td>
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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 84.64) or other articles of vulcanised rubber other than hard rubber (heading 40.46);

   (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 84.85;

   (f) Electrical machinery or equipment (Chapter 85);

   (g) Articles of Chapter 90;

   (h) Articles of Chapter 91;

   (i) Arms (Chapter 93);

   (j) Lamps or lighting fittings of heading 94.05; or

   (k) Brushes of a kind used as parts of vehicles (heading 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

   (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains)

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.
CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:
   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
   (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
   (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, inter alia, to:
   (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
   (b) Frames, underframes, bogies and bissel-bogies;
   (c) Axle boxes; brake gear;
   (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia, to:
   (a) Assembled track, turntables, platform buffers, loading gauges;
   (b) Semaphore, 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>86.01</td>
<td></td>
<td></td>
<td>Rail locomotives powered from an external source of electricity or by electric accumulators.</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>8601.10</td>
<td>00</td>
<td>00</td>
<td>- Powered from an external source of electricity</td>
<td>5%</td>
<td>kg &amp; eu</td>
<td>791.11</td>
</tr>
<tr>
<td>8601.20</td>
<td>00</td>
<td>00</td>
<td>- Powered by electric accumulators</td>
<td>5%</td>
<td>kg &amp; eu</td>
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<tr>
<td>86.02</td>
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<td></td>
<td>Other rail locomotives; locomotive tenders.</td>
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<td></td>
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<tr>
<td>8602.10</td>
<td>00</td>
<td>00</td>
<td>- Diesel-electric locomotives</td>
<td>5%</td>
<td>kg &amp; eu</td>
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<td>00</td>
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<td>- Other</td>
<td>5%</td>
<td>kg &amp; eu</td>
<td>791.29</td>
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<tr>
<td>86.03</td>
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<td>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04</td>
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<td>8603.10</td>
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<td>- Powered from an external source of electricity</td>
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<tr>
<td>8604.00</td>
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<td>00</td>
<td>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).</td>
<td>5%</td>
<td>kg &amp; eu</td>
<td>791.81</td>
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<td>00</td>
<td>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).</td>
<td>5%</td>
<td>kg &amp; eu</td>
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<td>Railway or tramway goods vans and wagons, not self-propelled.</td>
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<td>- Tanks wagons and the like</td>
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<td>00</td>
<td>- Self-discharging vans and wagons, other than those of subheading 8606.10</td>
<td>5%</td>
<td>kg &amp; eu</td>
<td>791.823</td>
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<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>8606.90</td>
<td>00</td>
<td>00</td>
<td>- Covered and closed</td>
<td>5%</td>
<td>kg &amp; eu</td>
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<td>00</td>
<td>00</td>
<td>- Open, with non-removable sides of a height exceeding 60 cm</td>
<td>5%</td>
<td>kg &amp; eu</td>
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<td>- Other</td>
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<td>86.07</td>
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<td></td>
<td>Parts of railway or tramway locomotives or rolling-stock</td>
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<td></td>
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<tr>
<td>8607.10</td>
<td>00</td>
<td>00</td>
<td>- Bogies, bissel-bogies, axles and wheels, and parts thereof</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>8607.11</td>
<td>00</td>
<td>00</td>
<td>- Driving bogies and bissel-bogies</td>
<td>5%</td>
<td>kg</td>
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<td>- Other bogies and bissel-bogies</td>
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<td>kg</td>
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<td>kg</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>- Brakes and parts thereof</td>
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<tr>
<td>8607.20</td>
<td>00</td>
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<td>- Air brakes and parts thereof</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
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<td>- Other</td>
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<td>00</td>
<td>- Hooks and other coupling devices, buffers, and parts thereof</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

**A.D. 2019**

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<td>8607.91</td>
<td>00</td>
<td>00</td>
<td>- Of locomotives</td>
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<tr>
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<td>00</td>
<td>00</td>
<td>- Other</td>
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<td>kg</td>
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<tr>
<td>8608.00</td>
<td>00</td>
<td>00</td>
<td>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</td>
<td>5%</td>
<td>kg</td>
<td>791.91</td>
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<tr>
<td>8609.00</td>
<td>00</td>
<td>00</td>
<td>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</td>
<td>5%</td>
<td>kg&amp;cu</td>
<td>786.3</td>
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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 87.04 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.
A.D. 2019] CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16
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<td>Tractors (other than tractors of heading 57.00).</td>
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<td>- Single axle tractors:</td>
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<td>- For use in agriculture</td>
<td>Free</td>
<td>kg &amp; u</td>
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<td>- Other</td>
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<td>kg &amp; u</td>
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<td>- Road tractors for semi-trailers</td>
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<td>- Track-laying tractors</td>
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<td>10</td>
<td>00</td>
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<td>Free</td>
<td>kg &amp; u</td>
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<td>- Other</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>722.39</td>
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<td>- Other, of an engine power:</td>
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<td>5701.91</td>
<td>10</td>
<td>00</td>
<td>- Not exceeding 18 kW</td>
<td>Free</td>
<td>kg &amp; u</td>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg &amp; u</td>
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<td>00</td>
<td>00</td>
<td>- Exceeding 18 kW but not exceeding 37 kW</td>
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<td>kg &amp; u</td>
<td>722.492</td>
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<td>- For use in agriculture</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>722.499</td>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg &amp; u</td>
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<td>kg &amp; u</td>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
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<td>00</td>
<td>00</td>
<td>- Exceeding 130 kW</td>
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<td>kg &amp; u</td>
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<td>10</td>
<td>00</td>
<td>- For use in agriculture</td>
<td>Free</td>
<td>kg &amp; u</td>
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<td>90</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
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<td>Motor vehicles for the transport of ten or more persons, including the driver.</td>
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<td>00</td>
<td>00</td>
<td>- With only compression ignition internal combustion piston engine (diesel or semi-diesel):</td>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td>- Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:</td>
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<td>- - - Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)</td>
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<td>kg &amp; u</td>
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<td>Free</td>
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<td>kg &amp; u</td>
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<td>LAWS OF GUYANA [A.D. 2019]</td>
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### Customs (Amendment of Schedules) Act

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<th>S. No</th>
<th>Percentage</th>
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<tr>
<td>87.03</td>
<td>20%</td>
<td>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.</td>
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<tr>
<td>8703.10</td>
<td>20%</td>
<td>Vehicles specially designed for travelling on snow, golf cars and similar vehicles</td>
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<td>20%</td>
<td>Other vehicles, with only spark-ignition internal combustion reciprocating piston engine.</td>
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<td>5%</td>
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<td>45%</td>
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<td>Other</td>
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<td>5%</td>
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<tr>
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<td>45%</td>
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<td>Other, of a cylinder capacity exceeding 1,599 cc but not exceeding 1,800 cc.</td>
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<td>Other, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc.</td>
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<td>45%</td>
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<td>8703.31</td>
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<td>- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power</td>
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<td>703.50</td>
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<td>- 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</td>
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<td>703.80</td>
<td>- Other vehicles, with only electric motor for propulsion</td>
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<td>Motor vehicles for the transport of goods.</td>
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<td>- Dumpers designed for off-highway use</td>
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<td>- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</td>
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<td>- - - G.V.W not exceeding 5 tonnes:</td>
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<td>00</td>
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<td>- g.w exceeding 5 tonnes:</td>
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<td>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).</td>
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<td>Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.</td>
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<td>806.00</td>
<td>10</td>
<td>- For the assembly of coaches and buses</td>
</tr>
<tr>
<td>806.00</td>
<td>20</td>
<td>- For the motor vehicles of heading 87.01, 87.04 or 87.05</td>
</tr>
<tr>
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<td>90</td>
<td>- Other</td>
</tr>
<tr>
<td>$7.07</td>
<td></td>
<td>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</td>
</tr>
<tr>
<td>707.10</td>
<td>00</td>
<td>- For the vehicles of heading 87.03</td>
</tr>
<tr>
<td>707.90</td>
<td>00</td>
<td>- Other</td>
</tr>
<tr>
<td>707.90</td>
<td>10</td>
<td>- For coaches and bus bodies</td>
</tr>
<tr>
<td>707.90</td>
<td>90</td>
<td>- Other</td>
</tr>
<tr>
<td>$7.08</td>
<td></td>
<td>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</td>
</tr>
<tr>
<td>708.10</td>
<td>00</td>
<td>- Bumpers and parts thereof</td>
</tr>
<tr>
<td>708.10</td>
<td>00</td>
<td>- Other</td>
</tr>
<tr>
<td>708.21</td>
<td>00</td>
<td>- Safety seat belts</td>
</tr>
<tr>
<td>708.29</td>
<td>00</td>
<td>- Other</td>
</tr>
<tr>
<td>708.30</td>
<td>00</td>
<td>- Mounted brake linings</td>
</tr>
<tr>
<td>Section</td>
<td>Rate</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>------</td>
<td>------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>$708.30</td>
<td>5%</td>
<td>For tractors (mounted brake linings)</td>
</tr>
<tr>
<td>$708.30</td>
<td>30%</td>
<td>Other (mounted brake lining for other vehicles)</td>
</tr>
<tr>
<td>$708.30</td>
<td>5%</td>
<td>For tractors</td>
</tr>
<tr>
<td>$708.30</td>
<td>30%</td>
<td>Other vehicles</td>
</tr>
<tr>
<td>$708.40</td>
<td>5%</td>
<td>Gear boxes and parts thereof.</td>
</tr>
<tr>
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<td>30%</td>
<td>Other</td>
</tr>
<tr>
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<td>5%</td>
<td>Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof</td>
</tr>
<tr>
<td>$708.50</td>
<td>30%</td>
<td>Other</td>
</tr>
<tr>
<td>$708.70</td>
<td>5%</td>
<td>Road wheels and parts and accessories thereof</td>
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<tr>
<td>$708.70</td>
<td>30%</td>
<td>Other</td>
</tr>
<tr>
<td>$708.80</td>
<td>5%</td>
<td>Suspension systems and parts thereof (including shock-absorbers)</td>
</tr>
<tr>
<td>$708.80</td>
<td>30%</td>
<td>Other</td>
</tr>
<tr>
<td>$708.91</td>
<td>5%</td>
<td>Radiators and parts thereof</td>
</tr>
<tr>
<td>$708.91</td>
<td>30%</td>
<td>Other</td>
</tr>
<tr>
<td>$708.92</td>
<td>5%</td>
<td>Silencers (mufflers) and exhaust pipes; parts thereof</td>
</tr>
<tr>
<td>$708.92</td>
<td>30%</td>
<td>Other</td>
</tr>
<tr>
<td>$708.93</td>
<td>5%</td>
<td>Clutches and parts thereof</td>
</tr>
<tr>
<td>$708.93</td>
<td>30%</td>
<td>Other</td>
</tr>
<tr>
<td>$708.94</td>
<td>5%</td>
<td>Steering wheels, steering columns and steering boxes; parts thereof</td>
</tr>
<tr>
<td>$708.94</td>
<td>30%</td>
<td>Other</td>
</tr>
<tr>
<td>$708.95</td>
<td>30%</td>
<td>Safety airbags with inflator system; parts thereof</td>
</tr>
<tr>
<td>$708.99</td>
<td>30%</td>
<td>Other</td>
</tr>
<tr>
<td>$708.99</td>
<td>30%</td>
<td>Compressed Natural Gas (CNG) systems</td>
</tr>
<tr>
<td>$708.99</td>
<td>30%</td>
<td>Other, for tractors</td>
</tr>
<tr>
<td>$708.99</td>
<td>30%</td>
<td>Other</td>
</tr>
</tbody>
</table>

$7.09 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.

<table>
<thead>
<tr>
<th>Section</th>
<th>Rate</th>
<th>Description</th>
<th>Unit</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>$709.11</td>
<td>5%</td>
<td>Electrical</td>
<td>kg   &amp; u</td>
<td>774.14</td>
</tr>
</tbody>
</table>
### A.D. 2019

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**

<table>
<thead>
<tr>
<th>Tariff</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>8709.19</td>
<td>00 00 - - Other</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>774.15</td>
</tr>
<tr>
<td>8709.90</td>
<td>00 00 - Parts</td>
<td>5%</td>
<td>kg</td>
<td>774.19</td>
</tr>
<tr>
<td>8710.00</td>
<td>00 00 Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>891.11</td>
</tr>
<tr>
<td>87.11</td>
<td>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.111</td>
</tr>
<tr>
<td>8711.10</td>
<td>00 00 - With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.119</td>
</tr>
<tr>
<td>8711.20</td>
<td>00 00 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.139</td>
</tr>
<tr>
<td>8711.30</td>
<td>00 00 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.151</td>
</tr>
<tr>
<td>8711.40</td>
<td>00 00 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.159</td>
</tr>
<tr>
<td>8711.50</td>
<td>00 00 - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.161</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - With electric motor for propulsion.</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>785.171</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - With electric motor for propulsion.</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>785.179</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - 00 - For the transport of goods</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.1911</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - For the transport of goods</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>785.191</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - Other</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>785.199</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - Not exceeding 10 kW</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.1999</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - Other</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>785.199</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - Other</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>785.199</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - Other</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>785.199</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - Other</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>785.199</td>
</tr>
<tr>
<td>8711.60</td>
<td>00 00 - Other</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>785.199</td>
</tr>
<tr>
<td>87.12</td>
<td>Bicycles and other cycles (including delivery tricycles), not motorised</td>
<td>547</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Tariff</td>
</tr>
<tr>
<td>------</td>
<td>---------------------------------------------------------------</td>
<td>-------</td>
<td>-------</td>
<td>--------</td>
</tr>
<tr>
<td>8712.00 10 00</td>
<td>Free for the transport of goods</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.21</td>
</tr>
<tr>
<td>8712.00 90 00</td>
<td>Free other</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.29</td>
</tr>
<tr>
<td>8712.00 90 10</td>
<td>Free Bicycles, excluding racing bicycles</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.29</td>
</tr>
<tr>
<td>8712.00 90 90</td>
<td>Free Other</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.29</td>
</tr>
<tr>
<td>8713.10 00 00</td>
<td>Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.311</td>
</tr>
<tr>
<td>8713.90 00 00</td>
<td>Other</td>
<td>Free</td>
<td>kg &amp; u</td>
<td>785.319</td>
</tr>
<tr>
<td>8714.10 00 00</td>
<td>Parts and accessories of vehicles of headings: 87.11 to 87.13.</td>
<td>5%</td>
<td>kg</td>
<td>785.35</td>
</tr>
<tr>
<td>8714.20 00 00</td>
<td>Of motorcycles (including mopeds):</td>
<td>Free</td>
<td>kg</td>
<td>785.36</td>
</tr>
<tr>
<td>8714.91 00 00</td>
<td>Frames and forks, and parts thereof</td>
<td>5%</td>
<td>kg</td>
<td>785.371</td>
</tr>
<tr>
<td>8714.92 00 00</td>
<td>Wheel rims and spokes</td>
<td>5%</td>
<td>kg</td>
<td>785.372</td>
</tr>
<tr>
<td>8714.93 00 00</td>
<td>Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket wheels</td>
<td>5%</td>
<td>kg</td>
<td>785.373</td>
</tr>
<tr>
<td>8714.94 00 00</td>
<td>Brakes, including coaster braking hubs and hub brakes, and parts thereof</td>
<td>5%</td>
<td>kg</td>
<td>785.374</td>
</tr>
<tr>
<td>8714.95 00 00</td>
<td>Saddles</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>785.375</td>
</tr>
<tr>
<td>8714.96 00 00</td>
<td>Pedals and crank-gear, and parts thereof</td>
<td>5%</td>
<td>kg</td>
<td>785.375</td>
</tr>
<tr>
<td>8714.99 00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>785.379</td>
</tr>
<tr>
<td>8715.00 00 00</td>
<td>Baby carriages and parts thereof</td>
<td>5%</td>
<td>kg</td>
<td>894.1</td>
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<tr>
<td>8716.10 00 00</td>
<td>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>786.1</td>
</tr>
<tr>
<td>8716.20 00 00</td>
<td>Self-loading or self-unloading trailers and semi-trailers for agricultural purposes</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>786.21</td>
</tr>
<tr>
<td>8716.31 00 00</td>
<td>Other trailers and semi-trailers for the transport of goods:</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>786.22</td>
</tr>
<tr>
<td>8716.32 00 00</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>786.29</td>
</tr>
<tr>
<td>8716.40 00 00</td>
<td>Other trailers and semi-trailers</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>786.83</td>
</tr>
<tr>
<td>8716.80 00 00</td>
<td>Other vehicles</td>
<td>5%</td>
<td>kg</td>
<td>786.899</td>
</tr>
<tr>
<td>8716.80 10 00</td>
<td>Wheelbarrows</td>
<td>10%</td>
<td>kg &amp; u</td>
<td>786.851</td>
</tr>
<tr>
<td>8716.80 90 00</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>786.859</td>
</tr>
<tr>
<td>8716.90 00 00</td>
<td>Parts</td>
<td>10%</td>
<td>kg</td>
<td>786.891</td>
</tr>
<tr>
<td>8716.90 10 00</td>
<td>Of wheelbarrows</td>
<td>5%</td>
<td>kg</td>
<td>786.899</td>
</tr>
</tbody>
</table>
CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>8801.00</td>
<td>00</td>
<td>00</td>
<td>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>792.84</td>
</tr>
<tr>
<td>88.02</td>
<td></td>
<td></td>
<td>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Helicopters.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8802.11</td>
<td>00</td>
<td>00</td>
<td>- Of an unladen weight not exceeding 2,000 kg</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>792.11</td>
</tr>
<tr>
<td>8802.12</td>
<td>00</td>
<td>00</td>
<td>- Of an unladen weight exceeding 2,000 kg</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>792.15</td>
</tr>
<tr>
<td>8802.20</td>
<td>00</td>
<td>00</td>
<td>- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>792.2</td>
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<td>8802.30</td>
<td>00</td>
<td>00</td>
<td>- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>792.3</td>
</tr>
<tr>
<td>8802.40</td>
<td>00</td>
<td>00</td>
<td>- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>792.4</td>
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<tr>
<td>8802.60</td>
<td>00</td>
<td>00</td>
<td>- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>792.5</td>
</tr>
<tr>
<td>88.03</td>
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<td></td>
<td>Parts of goods of heading 88.01 or 88.02.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>8803.10</td>
<td>00</td>
<td>00</td>
<td>- Propellers and rotors and parts thereof</td>
<td>5%</td>
<td>kg</td>
<td>792.91</td>
</tr>
<tr>
<td>8803.20</td>
<td>00</td>
<td>00</td>
<td>- Under-carriages and parts thereof</td>
<td>5%</td>
<td>kg</td>
<td>792.93</td>
</tr>
<tr>
<td>8803.30</td>
<td>00</td>
<td>00</td>
<td>- Other parts of aeroplanes or helicopters</td>
<td>5%</td>
<td>kg</td>
<td>792.95</td>
</tr>
<tr>
<td>8803.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>792.97</td>
</tr>
<tr>
<td>8804.00</td>
<td>00</td>
<td>00</td>
<td>Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories there to.</td>
<td>5%</td>
<td>kg</td>
<td>899.96</td>
</tr>
<tr>
<td>88.05</td>
<td></td>
<td></td>
<td>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8805.10</td>
<td>00</td>
<td>00</td>
<td>- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof</td>
<td>5%</td>
<td>kg</td>
<td>792.831</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Ground flying trainers and parts thereof.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8805.21</td>
<td>00</td>
<td>00</td>
<td>- Air combat simulators and parts thereof</td>
<td>20%</td>
<td>kg</td>
<td>792.833</td>
</tr>
<tr>
<td>8805.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>792.839</td>
</tr>
</tbody>
</table>
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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAI</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>$9.01</td>
<td></td>
<td></td>
<td>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$901.10</td>
<td>00</td>
<td>00</td>
<td>Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds.</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>793.281</td>
</tr>
<tr>
<td>$901.10</td>
<td>10</td>
<td>00</td>
<td>Vessels exceeding 708 cubic metres</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>793.289</td>
</tr>
<tr>
<td>$901.10</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg &amp; cu</td>
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<td>00</td>
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<td>793.269</td>
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<td>Other vessels for the transport of goods and other vessels for the transport of both persons and goods</td>
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<td>00</td>
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<td>kg &amp; cu</td>
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<td>kg &amp; cu</td>
<td>793.279</td>
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<td>$9.02</td>
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<td>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</td>
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<td>Trawlers of any size</td>
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<td>50</td>
<td>00</td>
<td>Vessels exceeding 708 cubic metres, other than trawlers</td>
<td>Free</td>
<td>kg &amp; cu</td>
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<td>Other</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>793.249</td>
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<td>$9.03</td>
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<td></td>
<td>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</td>
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<td></td>
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<td>$903.10</td>
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<td>00</td>
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<td>20%</td>
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<td>793.11</td>
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<tr>
<td>$903.10</td>
<td></td>
<td></td>
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<tr>
<td>$903.91</td>
<td>00</td>
<td>00</td>
<td>Sailboats, with or without auxiliary motor</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>793.12</td>
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<td>$903.92</td>
<td>00</td>
<td>00</td>
<td>Motorboats, other than outboard motors boats</td>
<td>20%</td>
<td>kg &amp; cu</td>
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<td>$903.99</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>793.199</td>
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<td>$904.00</td>
<td>00</td>
<td>00</td>
<td>Tugs and pusher craft.</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>793.7</td>
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<tr>
<td>$9.05</td>
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<td>Light-vessels, fire-loats, dredgers, floating cranes</td>
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<tr>
<td>$905.10</td>
<td>00</td>
<td>00</td>
<td>Dredgers</td>
<td>Free</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### [No. 16]

<table>
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<th>HS</th>
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<th>NAI</th>
<th>DESCRIPTION OF GOODS</th>
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<th>UNIT</th>
<th>STC REV-4</th>
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<td>8905.20</td>
<td>00</td>
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<td>- Floating or submersible drilling or production platforms</td>
<td>Free</td>
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<td>00</td>
<td>- - House-boats</td>
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<td>kg &amp; cu</td>
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<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>793.599</td>
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<tr>
<td>89.06</td>
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<td>Other vessels, including warships and lifeboats other than rowing boats.</td>
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<td>8906.10</td>
<td>00</td>
<td>00</td>
<td>- Warships</td>
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<td>- Other</td>
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<td>kg &amp; cu</td>
<td>793.299</td>
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<tr>
<td>89.07</td>
<td></td>
<td></td>
<td>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</td>
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<td></td>
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<td>8907.10</td>
<td>00</td>
<td>00</td>
<td>- Inflatable rafts</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>793.91</td>
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<tr>
<td>8907.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>8907.90</td>
<td>10</td>
<td>00</td>
<td>- - Buoys and beacons</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>793.991</td>
</tr>
<tr>
<td>8907.90</td>
<td>90</td>
<td>00</td>
<td>- - Other</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>793.999</td>
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<tr>
<td>8908.00</td>
<td>00</td>
<td>00</td>
<td>Vessels and other floating structures for breaking up.</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>793.3</td>
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</table>
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 40.15), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;

(d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);

(e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

(g) Pumps incorporating measuring devices, of heading 84.19; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical
control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

(ij) Searchlights or spotlights of heading 94.05;

(k) Articles of Chapter 95;

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

(m) Capacity measures, which are to be classified according to their constituent material; or

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings.

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

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

6. For the purposes of heading 90.21, the expression “orthopaedic appliances” means appliances for:
   - Preventing or correcting bodily deformities; or
   - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
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7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

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

Additional CARICOM Guideline

1. Heading 90.06 does not cover digital cameras (85.25).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>90.01</td>
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<td>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.</td>
<td>5%</td>
<td>kg</td>
<td>884.191</td>
</tr>
<tr>
<td>9001.10</td>
<td>00</td>
<td>Optical fibres, optical fibre bundles and cables</td>
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<td>kg</td>
<td>884.192</td>
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<td>9001.20</td>
<td>00</td>
<td>Sheets and plates of polarising material</td>
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<td>kg &amp; u</td>
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<td>Colour filters for cameras</td>
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<td>Other</td>
<td>5%</td>
<td>kg &amp; u</td>
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<td>90.02</td>
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<td>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.</td>
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<td>9002.11</td>
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<td>For cameras, projectors or photographic enlargers or reducers</td>
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<td>kg</td>
<td>884.31</td>
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<td>Frames and mountings for spectacles, goggles or the like, and parts thereof.</td>
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<td>9003.11</td>
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<td>kg &amp; u</td>
<td>884.239</td>
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<td>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical</td>
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### Customs (Amendment of Schedules) Act

<table>
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<th>Unit</th>
<th>Tariff Item No.</th>
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<td>Instruments and mountings therefor, but not including instruments for radio-astronomy.</td>
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<td>- Refracting telescopes (monoculars)</td>
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<td>Parts and accessories (including mountings):</td>
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<tr>
<td>9005.90</td>
<td>- For refracting telescopes (binoculars and monoculars)</td>
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<td>kg</td>
<td>871.191</td>
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<tr>
<td>9005.90</td>
<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>871.199</td>
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<tr>
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<td>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</td>
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<td>kg&amp;u</td>
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<td>9006.40</td>
<td>Instant print cameras</td>
<td>25%</td>
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<td>9006.51</td>
<td>- Other cameras:</td>
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<td>- With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm</td>
<td>25%</td>
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<td>25%</td>
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<td>Discharge lamp (“electronic”) flashlight apparatus</td>
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<td>881.14</td>
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<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>881.15</td>
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<td>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</td>
<td>20%</td>
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<td>881.21</td>
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<td>9007.20</td>
<td>- For film of less than 16 mm width or for double 8 mm film</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>881.221</td>
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<tr>
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<td>- Other</td>
<td>20%</td>
<td>kg&amp;u</td>
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<tr>
<td>9007.91</td>
<td>Parts and accessories:</td>
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<tr>
<td>9007.93</td>
<td>- For cameras</td>
<td>20%</td>
<td>kg</td>
<td>881.23</td>
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**Note:**
- The HS code, description, rate, unit, and tariff item number are specified for each category.
- The rates are specified as percentages, and the units are kg or kg&u (kilogram & unit).
- The tariff item numbers are given for each entry.

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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>NUP</th>
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<tbody>
<tr>
<td>9008.50</td>
<td>- Projectors, enlargers and reducers</td>
<td>20%</td>
<td>kg &amp; u</td>
<td>881.323</td>
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<tr>
<td>9008.50</td>
<td>- - - Photographic enlargers and reducers</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>881.321</td>
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<tr>
<td>9008.50</td>
<td>- - - Microfilm, microfiche or other microform readers, whether or not capable of producing copies</td>
<td>5%</td>
<td>kg &amp; u</td>
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<tr>
<td>9008.50</td>
<td>- - Other</td>
<td>5%</td>
<td>kg &amp; u</td>
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<tr>
<td>9008.90</td>
<td>- Parts and accessories</td>
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<td></td>
</tr>
<tr>
<td>9008.90</td>
<td>- - Of photographic enlargers and reducers</td>
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<td>kg</td>
<td>881.341</td>
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<tr>
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<td>- - Other</td>
<td>5%</td>
<td>kg</td>
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<td>9010.10</td>
<td>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes projection screens</td>
<td>20%</td>
<td>kg &amp; u</td>
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<td>9010.50</td>
<td>Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes</td>
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<td>kg &amp; u</td>
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<td>Projection screens</td>
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<td>kg &amp; u</td>
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<td>Parts and accessories</td>
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<td>kg</td>
<td>881.36</td>
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<td>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection</td>
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<td>9011.20</td>
<td>Stereoscopic microscopes</td>
<td>5%</td>
<td>kg &amp; u</td>
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<tr>
<td>9011.80</td>
<td>Other microscopes, for photomicrography, cinephotomicrography or microprojection</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>871.43</td>
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<tr>
<td>9011.90</td>
<td>Other microscopes</td>
<td>5%</td>
<td>kg</td>
<td>871.45</td>
</tr>
<tr>
<td>9012.10</td>
<td>Microscopes other than optical microscopes; diffraction apparatus</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>871.31</td>
</tr>
<tr>
<td>9012.90</td>
<td>Parts and accessories</td>
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<td>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</td>
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<td>kg and u</td>
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<tr>
<td>9013.20</td>
<td>Telescopic sights for firing to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI</td>
<td>5%</td>
<td>kg &amp; u</td>
<td>871.92</td>
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<tr>
<td>9013.21</td>
<td>Lasers, other than laser diodes</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16]

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<tr>
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<td>Parts and accessories</td>
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<td>Direction finding compasses; other navigational instruments and appliances</td>
<td>Free</td>
<td>kg&amp;u</td>
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<td>9014.20</td>
<td>Instruments and appliances for aeronautical or space navigation (other than compasses)</td>
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<td>Free</td>
<td>kg</td>
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<td>9015.10</td>
<td>Rangefinders</td>
<td>5%</td>
<td>kg&amp;u</td>
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<td>9015.20</td>
<td>Theodolites and tachymeters (tachometers)</td>
<td>5%</td>
<td>kg&amp;u</td>
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<td>9015.30</td>
<td>Levels</td>
<td>5%</td>
<td>kg&amp;u</td>
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<tr>
<td>9015.40</td>
<td>Photogrammetrical surveying instruments and appliances</td>
<td>5%</td>
<td>kg</td>
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<td>Other instruments and appliances</td>
<td>5%</td>
<td>kg&amp;u</td>
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<tr>
<td>9015.90</td>
<td>Parts and accessories</td>
<td>5%</td>
<td>kg</td>
<td>874.14</td>
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<tr>
<td>9016.00</td>
<td>Balances of a sensitivity of 5 cg or better, with or without weights.</td>
<td>5%</td>
<td>kg</td>
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<tr>
<td>9017.10</td>
<td>Drafting, marking-out or mathematical calculating instruments (for example drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter.</td>
<td>5%</td>
<td>kg&amp;u</td>
<td>874.221</td>
</tr>
<tr>
<td>9017.20</td>
<td>Other drafting, marking-out or mathematical calculating instruments</td>
<td>5%</td>
<td>kg&amp;u</td>
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<tr>
<td>9017.30</td>
<td>Micrometers, calipers and gauges</td>
<td>5%</td>
<td>kg&amp;u</td>
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<td>Parts and accessories</td>
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<td>kg</td>
<td>874.24</td>
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<tr>
<td>9018.11</td>
<td>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</td>
<td>- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)</td>
<td>10%</td>
<td>kg&amp;u</td>
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<tr>
<td>9018.12</td>
<td>Ultrasonic scanning apparatus</td>
<td>10%</td>
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<table>
<thead>
<tr>
<th>No. 16] LAWS OF GUYANA [A.D. 2019</th>
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</thead>
<tbody>
<tr>
<td>9018.13  00  00  - Magnetic resonance imaging apparatus  10%  kg&amp;u  774.122</td>
</tr>
<tr>
<td>9018.14  00  00  - Scintigraphic apparatus  10%  kg&amp;u  774.123</td>
</tr>
<tr>
<td>9018.19  00  00  - Other  10%  kg&amp;u  774.129</td>
</tr>
<tr>
<td>9018.20  00  00  - Ultra-violet or infra-red ray apparatus  10%  kg  774.13</td>
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<tr>
<td>- Syringes, needles, catheters, cannulae and the like</td>
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<tr>
<td>9018.31  00  00  - Syringes, with or without needles  10%  kg&amp;u  872.211</td>
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<tr>
<td>9018.32  00  00  - Tubular metal needles and needles for sutures  10%  kg  872.212</td>
</tr>
<tr>
<td>9018.39  00  00  - Other  10%  kg&amp;u  872.219</td>
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<tr>
<td>- Other instruments and appliances, used in dental sciences</td>
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<tr>
<td>9018.41  00  00  - Dental drill engines, whether or not combined on a single base with other dental equipment  10%  kg&amp;u  872.21</td>
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<tr>
<td>9018.49  00  00  - Other  10%  kg&amp;u  872.19</td>
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<tr>
<td>9018.50  00  00  - Other ophthalmic instruments and appliances  10%  kg  872.25</td>
</tr>
<tr>
<td>9018.90  00  00  - Other instruments and appliances  10%  kg&amp;u  872.29</td>
</tr>
<tr>
<td>9019  Mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus</td>
</tr>
<tr>
<td>9019.10  00  00  - Mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus  10%  kg  872.31</td>
</tr>
<tr>
<td>9019.20  00  00  - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus  10%  kg  872.33</td>
</tr>
<tr>
<td>9020.00  00  00  Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters  10%  kg  872.35</td>
</tr>
<tr>
<td>9021  Orthopaedic appliances, including crutches, surgical belts and braces; 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</td>
</tr>
<tr>
<td>9021.10  00  00  - Orthopaedic or fracture appliances  Free  kg  899.63</td>
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<tr>
<td>- Artificial teeth and dental fittings</td>
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<td>9021.21  00  00  - Artificial teeth  Free  kg  899.651</td>
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<tr>
<td>9021.29  00  00  - Other  Free  kg  899.659</td>
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<td>- Other artificial parts of the body</td>
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<tr>
<td>9021.31  00  00  - Artificial joints  Free  kg  899.661</td>
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### LAWS OF GUYANA

#### 90.26
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<th>Unit</th>
<th>Value</th>
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<tr>
<td>9026.10</td>
<td>For measuring or checking the flow or level of liquids</td>
<td>5%</td>
<td>kg&amp;u</td>
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<tr>
<td>9026.20</td>
<td>For measuring or checking pressure</td>
<td>5%</td>
<td>kg&amp;u</td>
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<tr>
<td>9026.80</td>
<td>Other instruments or apparatus</td>
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<td>kg&amp;u</td>
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<tr>
<td>9026.90</td>
<td>Parts and accessories</td>
<td>5%</td>
<td>kg</td>
<td>874.39</td>
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#### 90.27
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Value</th>
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<tbody>
<tr>
<td>9027.10</td>
<td>Gas or smoke analysis apparatus</td>
<td>5%</td>
<td>kg&amp;u</td>
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<tr>
<td>9027.20</td>
<td>Chromatographs and electrophoresis instruments</td>
<td>5%</td>
<td>kg&amp;u</td>
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<tr>
<td>9027.30</td>
<td>Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)</td>
<td>5%</td>
<td>kg&amp;u</td>
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<tr>
<td>9027.50</td>
<td>Other instruments and apparatus using optical radiations (UV, visible, IR)</td>
<td>5%</td>
<td>kg&amp;u</td>
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<td>Microtomes; parts and accessories</td>
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#### 90.28
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<td>Gas meters</td>
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<tr>
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#### 90.29
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Rate</th>
<th>Unit</th>
<th>Value</th>
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<tbody>
<tr>
<td></td>
<td>Revolution counters, production counters, taximeters, milimeters, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15: stroboscopes.</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### A.D. 2019

| 9029.10 00 00 | - Revolution counters, production counters, taximeters, milemeters, pedometers and the like | 5% | kg & u | 873.21 |
| 9029.20 00 00 | - Speed indicators and tachometers; stroboscopes | 5% | kg & u | 873.25 |
| 9029.90 00 00 | - Parts and accessories | 5% | kg | 873.39 |
| 90.30 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations. | |
| 9030.10 00 00 | - Instruments and apparatus for measuring or detecting ionizing radiations | 5% | kg & u | 874.71 |
| 9030.20 00 00 | - Oscilloscopes and oscillographs | 5% | kg & u | 874.73 |
| 9030.90 00 00 | - Other instruments and apparatus for measuring or checking voltage, current, resistance or power: | |
| 9030.31 00 00 | - - Multimeters, without a recording device | 5% | kg & u | 874.751 |
| 9030.32 00 00 | - - Multimeters with a recording device | 5% | kg & u | 874.783 |
| 9030.33 00 00 | - - Other, without a recording device | 5% | kg & u | 874.759 |
| 9030.39 00 00 | - - Other, with a recording device | 5% | kg & u | 874.784 |
| 9030.40 00 00 | - - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, synthesizers) | 5% | kg & u | 874.77 |
| 9030.82 00 00 | - - For measuring or checking semiconductor wafers or devices | 5% | kg & u | 874.781 |
| 9030.84 00 00 | - - Other, with a recording device | 5% | kg & u | 874.782 |
| 9030.89 00 00 | - - Other | 5% | kg & u | 874.789 |
| 9030.90 00 00 | - Parts and accessories | 5% | kg | 874.79 |
| 90.31 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. | |
| 9031.10 00 00 | - Machines for balancing mechanical parts | 5% | kg & u | 874.251 |
| 9031.20 00 00 | - Test benches | 5% | kg & u | 874.252 |
| 9031.41 00 00 | - - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices | 5% | kg & u | 874.254 |
| 9031.49 00 00 | - - Other | 5% | kg & u | 874.255 |
| 9031.80 00 00 | - Other instruments, appliances and machines | 5% | kg & u | 874.259 |
| 9031.90 00 00 | - Parts and accessories | 5% | kg | 874.26 |
| 90.32 | Automatic regulating or controlling instruments and apparatus. | |
| 9032.10 00 00 | - Thermostats | 5% | kg & u | 874.61 |
| 9032.20 00 00 | - Manostats | 5% | kg & u | 874.63 |
| 90.33 | Other instruments and apparatus. | | | |
| No. 16] LAW OF GUYANA [A.D. 2019 |
|---|---|---|---|
| 9032.81 | 00 | 00 | - Hydraulic or pneumatic | 5% | kg & u | $874,651 |
| 9032.89 | 00 | 00 | - Other | 5% | kg & u | $874,659 |
| 9032.90 | 00 | 00 | - Parts and accessories | 5% | kg | $874.69 |
| 9033.00 | 00 | 00 | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90. | 5% | kg | $874.9 |
CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
   (a) Clock or watch glasses or weights (classified according to their constituent material);
   (b) Watch chains (heading 71.13 or 71.17, as the case may be);
   (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
   (d) Bearing balls (heading 73.26 or 84.62, 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.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>91.01</td>
<td></td>
<td></td>
<td>Wrist watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</td>
<td></td>
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<td>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</td>
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<tr>
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<td>00</td>
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<td>885.319</td>
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<td>kg&amp;cu</td>
<td>885.329</td>
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<td></td>
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<td>- Other</td>
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<td>kg&amp;cu</td>
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<td>- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:</td>
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<td>Time of day recording apparatus and apparatus for measuring, recording or otherwise</td>
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<td></td>
<td></td>
<td></td>
<td>indicating intervals of time, with clock or watch movement or with synchronous motor</td>
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<td></td>
<td></td>
<td></td>
<td>(for example, time-registers, time-recorders).</td>
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<td>- Time-registers, time-recorders</td>
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<td>- With mechanical display only or with a device to which a mechanical display can</td>
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<td>kg &amp; eu</td>
<td>885.511</td>
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<tr>
<td></td>
<td></td>
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<td>be incorporated</td>
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<td>9108.19</td>
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<td>- Other</td>
<td>50%</td>
<td>kg &amp; eu</td>
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<td>- With opto-electronic display only</td>
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<td>- Other</td>
<td>50%</td>
<td>kg &amp; eu</td>
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<td>00</td>
<td>- Electrically operated</td>
<td>5%</td>
<td>kg &amp; eu</td>
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<td>00</td>
<td>- Other</td>
<td>5%</td>
<td>kg &amp; eu</td>
<td>885.969</td>
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<td>Complete watch or clock movements, unassembled or partly assembled (movement sets);</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>incomplete watch or clock movements, assembled; rough watch or clock movements.</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>- Of watches:</td>
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<td>00</td>
<td>00</td>
<td>- Complete movements, unassembled or partly assembled (movement sets)</td>
<td>40%</td>
<td>kg &amp; eu</td>
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<td>- Incomplete movements, assembled</td>
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<td>885.982</td>
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<td>- Rough movements</td>
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<td>- Other</td>
<td>5%</td>
<td>kg</td>
<td>885.989</td>
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<td>Watch cases and parts thereof</td>
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<td>9111.10</td>
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<td>00</td>
<td>- Cases of precious metal or of metal clad with precious metal</td>
<td>5%</td>
<td>kg &amp; eu</td>
<td>885.911</td>
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<tr>
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<td>00</td>
<td>- Cases of base metal, whether or not gold or silver-plated</td>
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<td>kg &amp; eu</td>
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<td>- Other cases</td>
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<td>kg &amp; eu</td>
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<td>- Parts</td>
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<td>Clock cases and cases of a similar type for other goods of this Chapter, and parts</td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>thereof.</td>
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<tr>
<td>9112.20</td>
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<td>- Cases</td>
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<td>- Parts</td>
<td>5%</td>
<td>kg</td>
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569
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STTC REV.4</th>
</tr>
</thead>
<tbody>
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<td>91.13</td>
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<td>Watch straps, watch bands and watch bracelets, and parts thereof.</td>
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<td>- Of precious metal or of metal clad with precious metal</td>
<td>50%</td>
<td>kg</td>
<td>885.921</td>
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<td>- Of base metal, whether or not gold- or silver-plated</td>
<td>20%</td>
<td>kg</td>
<td>885.922</td>
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<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>885.93</td>
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<td>91.14</td>
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<td>Other clock or watch parts.</td>
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<td>9114.10</td>
<td>00</td>
<td>00</td>
<td>- Springs, including hair-springs</td>
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<td>kg</td>
<td>885.991</td>
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<td>9114.30</td>
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<td>- Dials</td>
<td>5%</td>
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<td>- Plates and bridges</td>
<td>5%</td>
<td>kg</td>
<td>885.994</td>
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<td>00</td>
<td>- Other</td>
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<td></td>
<td></td>
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<td>9114.90</td>
<td>10</td>
<td>00</td>
<td>- Clock parts</td>
<td>5%</td>
<td>kg</td>
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<td>90</td>
<td>00</td>
<td>- Watch parts</td>
<td>5%</td>
<td>kg</td>
<td>885.986</td>
</tr>
</tbody>
</table>
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.
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<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNI</th>
<th>STC REV 4</th>
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<td>92.01</td>
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<td></td>
<td><strong>Pianos, including automatic pianos; harpsichords and other</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>keyboard stringed instruments.</strong></td>
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<td>9201.10</td>
<td>00</td>
<td>00</td>
<td><strong>Upright pianos</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.131</td>
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<td>9201.20</td>
<td>00</td>
<td>00</td>
<td><strong>Grand pianos</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.132</td>
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<td>9201.90</td>
<td>00</td>
<td>00</td>
<td><strong>Other</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.139</td>
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<td>92.02</td>
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<td>Other string musical instruments (for example, guitars, violins, harps).</td>
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<td>9202.10</td>
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<td><strong>Played with a bow</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.151</td>
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<td><strong>Other</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.159</td>
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<td></td>
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<td>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9205.10</td>
<td>00</td>
<td>00</td>
<td><strong>Brass-wind instruments.</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.231</td>
</tr>
<tr>
<td>9205.90</td>
<td>00</td>
<td>00</td>
<td><strong>Other</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9205.90</td>
<td>10</td>
<td>00</td>
<td><strong>Harmoniums</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.232</td>
</tr>
<tr>
<td>9205.90</td>
<td>20</td>
<td>00</td>
<td><strong>Mouth organs</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.233</td>
</tr>
<tr>
<td>9205.90</td>
<td>90</td>
<td>00</td>
<td><strong>Other</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.239</td>
</tr>
<tr>
<td>92.06</td>
<td></td>
<td></td>
<td>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9206.00</td>
<td>10</td>
<td>00</td>
<td><strong>Steel band instruments</strong></td>
<td>20%</td>
<td>kg&amp;u</td>
<td>898.241</td>
</tr>
<tr>
<td>9206.00</td>
<td>90</td>
<td>00</td>
<td><strong>Other</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>898.249</td>
</tr>
<tr>
<td>92.07</td>
<td></td>
<td></td>
<td>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9207.10</td>
<td>00</td>
<td>00</td>
<td><strong>Keyboard instruments, other than accordions</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.25</td>
</tr>
<tr>
<td>9207.90</td>
<td>00</td>
<td>00</td>
<td><strong>Other</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.26</td>
</tr>
<tr>
<td>92.08</td>
<td></td>
<td></td>
<td>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kind; whistles, call horns and other mouth-blown sound signalling instruments.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9208.10</td>
<td>00</td>
<td>00</td>
<td><strong>Musical boxes</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.291</td>
</tr>
<tr>
<td>9208.90</td>
<td>00</td>
<td>00</td>
<td><strong>Other</strong></td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.299</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>92.09</td>
<td></td>
<td></td>
<td>Parts (for example, mechanisms for musical boxes) and accessories (for example, cards,</td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.93</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>forks and pitch pipes of all kinds.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9209.30</td>
<td>00</td>
<td>00</td>
<td>- Musical instrument strings</td>
<td>10%</td>
<td>kg&amp;u</td>
<td>888.93</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9209.91</td>
<td>00</td>
<td>00</td>
<td>- Parts and accessories for pianos</td>
<td>10%</td>
<td>kg</td>
<td>888.94</td>
</tr>
<tr>
<td>9209.92</td>
<td>00</td>
<td>00</td>
<td>- Parts and accessories for the musical instruments of heading 92.02</td>
<td>10%</td>
<td>kg</td>
<td>888.95</td>
</tr>
<tr>
<td>9209.94</td>
<td>00</td>
<td>00</td>
<td>- Parts and accessories for the musical instruments of heading 92.07</td>
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<td>kg</td>
<td>888.97</td>
</tr>
<tr>
<td>9209.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>10%</td>
<td>kg</td>
<td>888.99</td>
</tr>
</tbody>
</table>
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 96 (for example, percussion caps, detonators, signalling flares);
   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (c) Armoured fighting vehicles (heading 87.10);
   (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
   (e) Bows, arrows, fencing foils or toys (Chapter 95); or
   (f) Collectors’ pieces or antiques (heading 97.05 or 97.06).

2. In heading 93.06, the reference to “parts thereof” does not include radio or radar apparatus of heading 85.26.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>93.01</td>
<td></td>
<td></td>
<td>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9301.10</td>
<td>00</td>
<td>00</td>
<td>- Artillery weapons (for example, guns, howitzers and mortars)</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>891.124</td>
</tr>
<tr>
<td>9301.20</td>
<td>00</td>
<td>00</td>
<td>- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>891.121</td>
</tr>
<tr>
<td>9301.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>891.129</td>
</tr>
<tr>
<td>9302.00</td>
<td>00</td>
<td>00</td>
<td>Revolvers and pistols, other than those of heading 93.03 or 93.04.</td>
<td>70%</td>
<td>kg &amp; cu</td>
<td>891.14</td>
</tr>
<tr>
<td>93.03</td>
<td></td>
<td></td>
<td>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).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9303.10</td>
<td>00</td>
<td>00</td>
<td>- Muzzle-loading firearms</td>
<td>70%</td>
<td>kg &amp; cu</td>
<td>891.311</td>
</tr>
<tr>
<td>9303.20</td>
<td>00</td>
<td>00</td>
<td>- Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles</td>
<td>70%</td>
<td>kg &amp; cu</td>
<td>891.312</td>
</tr>
<tr>
<td>9303.30</td>
<td>00</td>
<td>00</td>
<td>- Other sporting, hunting or target-shooting rifles</td>
<td>70%</td>
<td>kg &amp; cu</td>
<td>891.313</td>
</tr>
<tr>
<td>9303.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9303.90</td>
<td>10</td>
<td>00</td>
<td>- Very pistols and other devices designed to project only signal flares, line-throwing guns</td>
<td>Free</td>
<td>kg &amp; cu</td>
<td>891.314</td>
</tr>
<tr>
<td>9303.90</td>
<td>90</td>
<td>00</td>
<td>- Other</td>
<td>70%</td>
<td>kg &amp; cu</td>
<td>891.319</td>
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<tr>
<td>9304.00</td>
<td>00</td>
<td>00</td>
<td>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</td>
<td>70%</td>
<td>kg &amp; cu</td>
<td>891.30</td>
</tr>
<tr>
<td>93.05</td>
<td></td>
<td></td>
<td>Parts and accessories of articles of headings 93.01 to 93.04.</td>
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<tr>
<td>9305.10</td>
<td>00</td>
<td>00</td>
<td>- Of revolvers or pistols</td>
<td>70%</td>
<td>kg</td>
<td>891.91</td>
</tr>
<tr>
<td>9305.20</td>
<td>00</td>
<td>00</td>
<td>- Of shotguns or rifles of heading 93.03</td>
<td>70%</td>
<td>kg</td>
<td>891.95</td>
</tr>
<tr>
<td>9305.91</td>
<td>00</td>
<td>00</td>
<td>- Of military weapons of heading 93.01</td>
<td>70%</td>
<td>kg</td>
<td>891.991</td>
</tr>
<tr>
<td>9305.99</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>70%</td>
<td>kg</td>
<td>891.999</td>
</tr>
<tr>
<td>93.06</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9306.21</td>
<td>00</td>
<td>00</td>
<td>- Shotgun cartridges and parts thereof, air gun pellets:</td>
<td>20%</td>
<td>kg</td>
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</tr>
<tr>
<td>9306.29</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
</tr>
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</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>9306.29</td>
<td>10</td>
<td>00</td>
<td>- - - Parts</td>
<td>5%</td>
<td>kg</td>
<td>891.231</td>
</tr>
<tr>
<td>9306.29</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>891.239</td>
</tr>
<tr>
<td>9306.30</td>
<td>00</td>
<td>00</td>
<td>- Other cartridges and parts thereof</td>
<td></td>
<td>kg</td>
<td></td>
</tr>
<tr>
<td>9306.30</td>
<td>10</td>
<td>00</td>
<td>- - - Cartridges for riveting or similar tools or for captive-bolt humane killers</td>
<td>5%</td>
<td>kg</td>
<td>891.242</td>
</tr>
<tr>
<td>9306.30</td>
<td>20</td>
<td>00</td>
<td>- - - Parts of the cartridges of subheading 9306.30.10</td>
<td>5%</td>
<td>kg</td>
<td>891.241</td>
</tr>
<tr>
<td>9306.30</td>
<td>90</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>891.249</td>
</tr>
<tr>
<td>9306.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>891.29</td>
</tr>
<tr>
<td>9307.00</td>
<td>00</td>
<td>00</td>
<td>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</td>
<td>20%</td>
<td>kg</td>
<td>891.13</td>
</tr>
</tbody>
</table>
SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES
CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS

Notes.

1. This Chapter does not cover:

   (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 59, 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 84.16, furniture specially designed for sewing machines (heading 61.51);

   (f) Lamps or lighting fittings of Chapter 85;

   (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.21) 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 90.19 or dentists’ spittoons (heading 90.18);

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

   (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05); or

   (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
(b) Seats and beds.

3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 88 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.
<table>
<thead>
<tr>
<th>BS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITE REV 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>94.01</td>
<td></td>
<td></td>
<td>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.11</td>
</tr>
<tr>
<td>94.01.10</td>
<td>00</td>
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<td>Seats of a kind used for aircraft</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.11</td>
</tr>
<tr>
<td>94.01.20</td>
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<td>00</td>
<td>Seats of a kind used for motor vehicles</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.11</td>
</tr>
<tr>
<td>94.01.20.10</td>
<td>00</td>
<td>00</td>
<td>Seats of a kind used for motor vehicles as a child restraint</td>
<td>5%</td>
<td>kg &amp; cu</td>
<td>$21.121</td>
</tr>
<tr>
<td>94.01.20.20</td>
<td>00</td>
<td>00</td>
<td>Other seats of a kind used for motor vehicles</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.129</td>
</tr>
<tr>
<td>94.01.30</td>
<td>00</td>
<td>00</td>
<td>Swivel seats with variable height adjustment</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.14</td>
</tr>
<tr>
<td>94.01.40</td>
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<td>00</td>
<td>Seats other than garden seats or camping equipment, convertible into beds</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.15</td>
</tr>
<tr>
<td>94.01.52</td>
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<td>00</td>
<td>Seats of cane, osier, bamboo or similar materials:</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.133</td>
</tr>
<tr>
<td>94.01.53</td>
<td>00</td>
<td>00</td>
<td>- Seats of cane, osier, bamboo or similar materials:</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.134</td>
</tr>
<tr>
<td>94.01.59</td>
<td>00</td>
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<td>- Other seats, with wooden frames:</td>
<td>20%</td>
<td>kg &amp; cu</td>
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<td>94.01.61</td>
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<td>Upholstered</td>
<td>20%</td>
<td>kg &amp; cu</td>
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<td>Other</td>
<td>20%</td>
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<td>Other seats, with metal frames:</td>
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<td>Other</td>
<td>20%</td>
<td>kg &amp; cu</td>
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<td>Other seats, with metal frames:</td>
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<td>00</td>
<td>00</td>
<td>Parts</td>
<td>20%</td>
<td>kg</td>
<td>$21.19</td>
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<tr>
<td>94.02</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>94.02.10</td>
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<td>Dentists', barbers' or similar chairs and parts thereof</td>
<td>10%</td>
<td>kg</td>
<td>$72.41</td>
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<td>94.02.90</td>
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<td>Other</td>
<td>10%</td>
<td>kg</td>
<td>$72.49</td>
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<tr>
<td>94.03</td>
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<td>Other furniture and parts thereof.</td>
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<td>94.03.10</td>
<td>00</td>
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<td>Metal furniture of a kind used in offices</td>
<td>10%</td>
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<td>$21.31</td>
</tr>
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<td>94.03.20</td>
<td>00</td>
<td>00</td>
<td>Other metal furniture</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>94.03.20.10</td>
<td>00</td>
<td>00</td>
<td>Of a kind used in schools, churches and laboratories</td>
<td>20%</td>
<td>kg</td>
<td>$21.391</td>
</tr>
<tr>
<td>94.03.20.20</td>
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<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>$21.399</td>
</tr>
<tr>
<td>94.03.30</td>
<td>00</td>
<td>00</td>
<td>Wooden furniture of a kind used in offices</td>
<td>10%</td>
<td>kg &amp; cu</td>
<td>$21.51</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>Wooden furniture of a kind used in the kitchen</td>
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<td>kg &amp; cu</td>
<td>$21.55</td>
</tr>
<tr>
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<td>00</td>
<td>Wooden furniture of a kind used in the bedroom</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.55</td>
</tr>
<tr>
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<td>00</td>
<td>Other wooden furniture</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>94.03.60.10</td>
<td>00</td>
<td>00</td>
<td>Of a kind used in schools, churches and laboratories</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.591</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>$21.599</td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>Furniture of plastics</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Value</td>
<td>Description</td>
<td>Rate</td>
<td>Unit</td>
<td>Price</td>
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</tr>
<tr>
<td>------------</td>
<td>-------</td>
<td>------------------------------------------------------------------------------</td>
<td>------</td>
<td>------</td>
<td>--------</td>
<td></td>
</tr>
<tr>
<td>9403.70</td>
<td>10</td>
<td>- - - Of a kind used in offices</td>
<td>10%</td>
<td>kg</td>
<td>$21.711</td>
<td></td>
</tr>
<tr>
<td>9403.70</td>
<td>20</td>
<td>- - - Of a kind used in schools, churches and laboratories</td>
<td>20%</td>
<td>kg</td>
<td>$21.712</td>
<td></td>
</tr>
<tr>
<td>9403.70</td>
<td>90</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>$21.719</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Furniture of other materials, including cane, osier, bamboo or similar</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9403.82</td>
<td>00</td>
<td>- - Of bamboo</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>9403.82</td>
<td>10</td>
<td>- - - Of a kind used in offices</td>
<td>10%</td>
<td>kg</td>
<td>$21.7911</td>
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</tr>
<tr>
<td>9403.82</td>
<td>20</td>
<td>- - - Of a kind used in schools, churches and laboratories</td>
<td>20%</td>
<td>kg</td>
<td>$21.7912</td>
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</tr>
<tr>
<td>9403.82</td>
<td>90</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>$21.7919</td>
<td></td>
</tr>
<tr>
<td>9403.83</td>
<td>00</td>
<td>- - Of rattan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9403.83</td>
<td>10</td>
<td>- - - Of a kind used in offices</td>
<td>10%</td>
<td>kg</td>
<td>$21.7921</td>
<td></td>
</tr>
<tr>
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<td>- - - Of a kind used in schools, churches and laboratories</td>
<td>20%</td>
<td>kg</td>
<td>$21.7922</td>
<td></td>
</tr>
<tr>
<td>9403.83</td>
<td>90</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>$21.7929</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9403.89</td>
<td>10</td>
<td>- - - Of a kind used in offices</td>
<td>10%</td>
<td>kg</td>
<td>$21.7981</td>
<td></td>
</tr>
<tr>
<td>9403.89</td>
<td>20</td>
<td>- - - Of a kind used in schools, churches and laboratories</td>
<td>20%</td>
<td>kg</td>
<td>$21.7982</td>
<td></td>
</tr>
<tr>
<td>9403.89</td>
<td>90</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>$21.7989</td>
<td></td>
</tr>
<tr>
<td>9403.90</td>
<td>00</td>
<td>- Parts</td>
<td></td>
<td></td>
<td>$21.8</td>
<td></td>
</tr>
<tr>
<td>9404.04</td>
<td></td>
<td>Mattress supports; articles of bedding and similar furnishing (for example,</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>springs or stuffed or internally fitted with any material or of cellular</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>rubber or plastics, whether or not covered</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9404.10</td>
<td>00</td>
<td>- Mattress supports</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$21.21</td>
<td></td>
</tr>
<tr>
<td>9404.21</td>
<td>00</td>
<td>- - Of cellular rubber or plastics, whether or not covered</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$21.23</td>
<td></td>
</tr>
<tr>
<td>9404.29</td>
<td>00</td>
<td>- - Of other materials</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$21.25</td>
<td></td>
</tr>
<tr>
<td>9404.30</td>
<td>00</td>
<td>- Sleeping bags</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$21.27</td>
<td></td>
</tr>
<tr>
<td>9404.40</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$21.29</td>
<td></td>
</tr>
<tr>
<td>9405.05</td>
<td></td>
<td>Lamps and lighting fittings including searchlights and spotlights and parts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>thereof, not elsewhere specified or included; illuminated signs, illuminated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>name-plates and the like, having a permanently fixed light source, and parts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>thereof not elsewhere specified or included</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9405.10</td>
<td>00</td>
<td>- Chandeliers and other electric ceiling or wall lighting fittings, excluding</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$13.11</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>those of a kind used for lighting public open spaces or thoroughfares</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9405.20</td>
<td>00</td>
<td>- Electric table, desk, bedside or floor-standing lamps</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$13.13</td>
<td></td>
</tr>
<tr>
<td>9405.30</td>
<td>00</td>
<td>- Lighting sets of a kind used for Christmas trees</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$94.41</td>
<td></td>
</tr>
<tr>
<td>9405.40</td>
<td>00</td>
<td>- Other electric lamps and lighting fittings</td>
<td>20%</td>
<td>kg</td>
<td>$13.15</td>
<td></td>
</tr>
<tr>
<td>9405.50</td>
<td>00</td>
<td>- Non-electrical lamps and lighting fittings</td>
<td>20%</td>
<td>kg</td>
<td>$13.17</td>
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</tr>
<tr>
<td>9405.60</td>
<td>00</td>
<td>- Illuminated signs, illuminated name-plates and the like</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>$13.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Parts</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9405.91</td>
<td>00</td>
<td>- - Of glass</td>
<td>20%</td>
<td>kg</td>
<td>$13.91</td>
<td></td>
</tr>
<tr>
<td>9405.92</td>
<td>00</td>
<td>- - Of plastics</td>
<td>20%</td>
<td>kg</td>
<td>$13.92</td>
<td></td>
</tr>
<tr>
<td>HSN Code</td>
<td>Description</td>
<td>Tariff Rate</td>
<td>Unit</td>
<td>Duty Rate</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------</td>
<td>------------------------</td>
<td>-------------</td>
<td>--------</td>
<td>-----------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9405.90</td>
<td>Prefabricated buildings</td>
<td></td>
<td></td>
<td>20% kg</td>
<td>$13.99</td>
<td></td>
</tr>
<tr>
<td>9406.10</td>
<td>- Of wood</td>
<td>10%</td>
<td>kg</td>
<td>$11.01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9406.90</td>
<td>- Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9406.90</td>
<td>- - Mainly of aluminium</td>
<td>5%</td>
<td>kg</td>
<td>$11.02</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9406.90</td>
<td>- - Mainly of steel</td>
<td>5%</td>
<td>kg</td>
<td>$11.03</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9406.90</td>
<td>- - - Other</td>
<td>5%</td>
<td>kg</td>
<td>$11.09</td>
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<td></td>
</tr>
</tbody>
</table>
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 59, heading 42.06 or Section XI;
   (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
   (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
   (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;
   (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
   (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
   (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
   (j) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
   (k) Bells, gongs or the like of heading 83.06;
   (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
   (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
   (n) Children's bicycles (heading 87.12);
   (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
(p) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
(q) Decoy calls or whistles (heading 92.08);
(r) Arms or other articles of Chapter 93;
(s) Electric garlands of all kinds (heading 94.05);
(t) Monopods, bipods, tripods and similar articles (heading 96.20);
(u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

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

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

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

5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

Subheading Note.

1. Subheading 9504.50 covers:

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAT</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
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<td>[95.02]</td>
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<td>95.03</td>
<td></td>
<td></td>
<td>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</td>
<td>20%</td>
<td>kg</td>
<td>894.211</td>
</tr>
<tr>
<td>9503.00</td>
<td>10</td>
<td>00</td>
<td>- - - Tricycles, scooters, pedal cars and similar wheeled toys</td>
<td>20%</td>
<td>kg</td>
<td>894.212</td>
</tr>
<tr>
<td>9503.00</td>
<td>20</td>
<td>00</td>
<td>- - - Dolls’ carriages</td>
<td>20%</td>
<td>kg</td>
<td>894.22</td>
</tr>
<tr>
<td>9503.00</td>
<td>30</td>
<td>00</td>
<td>- - - Dolls</td>
<td>20%</td>
<td>kg</td>
<td>894.24</td>
</tr>
<tr>
<td>9503.00</td>
<td>40</td>
<td>00</td>
<td>- - - Reduced-size (scale) models and similar recreational models</td>
<td>20%</td>
<td>kg&amp;cm</td>
<td>894.24</td>
</tr>
<tr>
<td>9503.00</td>
<td>50</td>
<td>00</td>
<td>- - - Puzzles of all kinds</td>
<td>20%</td>
<td>kg&amp;cm</td>
<td>894.27</td>
</tr>
<tr>
<td>9503.00</td>
<td>60</td>
<td>00</td>
<td>- - - Other toys</td>
<td>20%</td>
<td>kg&amp;cm</td>
<td>894.29</td>
</tr>
<tr>
<td>95.04</td>
<td></td>
<td></td>
<td>Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>9504.20</td>
<td>00</td>
<td>00</td>
<td>- Articles and accessories for billiards of all kinds</td>
<td>20%</td>
<td>kg</td>
<td>894.33</td>
</tr>
<tr>
<td>9504.30</td>
<td>00</td>
<td>00</td>
<td>- Other, games, operated by coins, banknotes, bank cards, tokens or by any other means of payment other than automatic bowling alley equipment</td>
<td>20%</td>
<td>kg&amp;cm</td>
<td>894.35</td>
</tr>
<tr>
<td>9504.40</td>
<td>00</td>
<td>00</td>
<td>- Playing cards</td>
<td>20%</td>
<td>kg&amp;cm</td>
<td>894.37</td>
</tr>
<tr>
<td>9504.50</td>
<td>00</td>
<td>00</td>
<td>- Video game consoles and machines, other than those of subheading 9504.30</td>
<td>20%</td>
<td>kg&amp;cm</td>
<td>894.311</td>
</tr>
<tr>
<td>9504.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>9504.90</td>
<td>10</td>
<td>00</td>
<td>- - - Complete games of draught and chess</td>
<td>20%</td>
<td>kg&amp;cm</td>
<td>894.391</td>
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<td>9504.90</td>
<td>50</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg&amp;cm</td>
<td>894.309</td>
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<td>95.05</td>
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<td>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes</td>
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<td></td>
<td></td>
</tr>
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<td>9505.10</td>
<td>00</td>
<td>00</td>
<td>- Articles for Christmas festivities:</td>
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<td></td>
</tr>
<tr>
<td>9505.10</td>
<td>10</td>
<td>00</td>
<td>- - - Artificial Christmas trees</td>
<td>20%</td>
<td>kg</td>
<td>894.451</td>
</tr>
<tr>
<td>9505.10</td>
<td>50</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>894.459</td>
</tr>
<tr>
<td>9505.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>894.49</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

#### [No. 16]

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<th>HS</th>
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<th>UNIT</th>
<th>SITC REV4</th>
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</thead>
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<td>95.06</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>00</td>
<td>00</td>
<td>- Snow-skis and other snow-ski equipment:</td>
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<td>00</td>
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<td>- Skis</td>
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<td>- Ski-fastenings (ski-bindings)</td>
<td>10%</td>
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</tr>
<tr>
<td>9506.19</td>
<td>00</td>
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<td>- Other</td>
<td>10%</td>
<td>kg</td>
<td>894.739</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>- Water skis, surf boards, sailboards and other water-sport equipment:</td>
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<td>kg&amp;u</td>
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<td></td>
<td></td>
<td></td>
<td>- Balls, other than golf balls and table-tennis balls:</td>
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<td>10</td>
<td>00</td>
<td>- For soccer</td>
<td>10%</td>
<td>kg&amp;u</td>
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</tr>
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<td>50</td>
<td>00</td>
<td>- Other</td>
<td>10%</td>
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<td>- For cricket, other than cricket balls</td>
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<td>- - - For lawn tennis, other than tennis rackets and balls</td>
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<td>40</td>
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<td>- - - Swimming pools and paddling pools</td>
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<td>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly</td>
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<td>nets and similar nets; decoy “birds” (other than those of heading 92.08 or 97.05) and</td>
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<td></td>
<td></td>
<td>similar hunting or shooting requisites</td>
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<td>- Fishing rods</td>
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<td>- Fish-hooks, whether or not smeared</td>
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<td>00</td>
<td>- Fishing reels</td>
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<td>kg</td>
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<td>00</td>
<td>00</td>
<td>- Other</td>
<td>Free</td>
<td>kg</td>
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<td>10</td>
<td>00</td>
<td>- - - Other fishing tackle</td>
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<tr>
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<td>50</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg&amp;cu</td>
<td>894.719</td>
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<tr>
<td>95.08</td>
<td></td>
<td></td>
<td>Roundabouts, swings, shooting galleries and other fairground amusements; travelling</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>circuses, and travelling menageries; travelling theatres</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9508.10</td>
<td>00</td>
<td>00</td>
<td>- Travelling circuses and travelling menageries</td>
<td>20%</td>
<td>kg</td>
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</tr>
<tr>
<td>9508.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
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</tbody>
</table>
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);
   (i) Articles of Chapter 93 (arms and parts thereof);
   (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
   (l) Articles of Chapter 95 (toys, games, sports requisites); or
   (m) Works of art, collectors’ pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:
   (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
   (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
### A.D. 2019

**CUSTOMS (AMENDMENT OF SCHEDULES) ACT**

<table>
<thead>
<tr>
<th>HS</th>
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<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>SITC REV 4</th>
</tr>
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<td>96.01</td>
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<td>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).</td>
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<td>00</td>
<td>00</td>
<td>- Worked ivory and articles of ivory</td>
<td>20%</td>
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<td>- Other</td>
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<td>9601.90</td>
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<td>00</td>
<td>- - Articles</td>
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<td>- - - Animal carving material</td>
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<td>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.</td>
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<td></td>
</tr>
<tr>
<td>9602.00</td>
<td>10</td>
<td>00</td>
<td>- Articles</td>
<td>20%</td>
<td>kg</td>
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<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
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<td></td>
<td>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).</td>
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<td></td>
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<td>- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles</td>
<td>20%</td>
<td>kg&amp;cu</td>
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<td>- 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.</td>
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<td>- - Tooth brushes, including dental-plate brushes</td>
<td>20%</td>
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<td>- Artists’ brushes, writing brushes and similar brushes for the application of cosmetics:</td>
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<td>- - - Artists’ brushes</td>
<td>5%</td>
<td>kg&amp;cu</td>
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<td>- - Writing brushes</td>
<td>5%</td>
<td>kg&amp;cu</td>
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<td>00</td>
<td>- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30)</td>
<td>15%</td>
<td>kg&amp;cu</td>
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<td>00</td>
<td>Paint pads and rollers</td>
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<td>kg&amp;cu</td>
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<td>Press-fasteners, snap-fasteners and press-studs and parts thereof</td>
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<td>Of plastics, not covered with textile material</td>
<td>5%</td>
<td>kg</td>
<td>899.832</td>
</tr>
<tr>
<td>9606.22</td>
<td>00</td>
<td>00</td>
<td>Of base metal, not covered with textile material</td>
<td>5%</td>
<td>kg</td>
<td>899.833</td>
</tr>
<tr>
<td>9606.29</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>899.839</td>
</tr>
<tr>
<td>9606.30</td>
<td>00</td>
<td>00</td>
<td>Button moulds and other parts of buttons, button blanks</td>
<td>5%</td>
<td>kg</td>
<td>899.84</td>
</tr>
<tr>
<td>96.07</td>
<td></td>
<td></td>
<td>Slide fasteners</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9607.11</td>
<td>00</td>
<td>00</td>
<td>Fitted with chain scoops of base metal</td>
<td>15%</td>
<td>kg</td>
<td>899.851</td>
</tr>
<tr>
<td>9607.19</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td>15%</td>
<td>kg</td>
<td>899.859</td>
</tr>
<tr>
<td>9607.20</td>
<td>00</td>
<td>00</td>
<td>Parts</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9607.20</td>
<td>10</td>
<td>00</td>
<td>Continuous chain</td>
<td>5%</td>
<td>kg</td>
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</tr>
<tr>
<td>9607.20</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>899.869</td>
</tr>
<tr>
<td>96.08</td>
<td></td>
<td></td>
<td>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HS</td>
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<td>DUTY RATE</td>
<td>UNIT</td>
<td>STC REV</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>-----</td>
<td>--------------------------------------------------------------------------------------</td>
<td>-----------</td>
<td>-------</td>
<td>---------</td>
</tr>
<tr>
<td>9608.10</td>
<td>00</td>
<td>00</td>
<td>Ball point pens</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>895.211</td>
</tr>
<tr>
<td>9608.20</td>
<td>00</td>
<td>00</td>
<td>Felt tipped and other porous-tipped pens and markers</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>895.232</td>
</tr>
<tr>
<td>9608.30</td>
<td>00</td>
<td>00</td>
<td>Fountain pens, stylograph pens and other pens</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>895.214</td>
</tr>
<tr>
<td>9608.40</td>
<td>00</td>
<td>00</td>
<td>Propelling or sliding pencils</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>895.215</td>
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<tr>
<td>9608.50</td>
<td>00</td>
<td>00</td>
<td>Sets of articles from two or more of the foregoing subheadings</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>895.216</td>
</tr>
<tr>
<td>9608.60</td>
<td>00</td>
<td>00</td>
<td>Refills for ball point pens, comprising the ballpoint and ink reservoir</td>
<td>20%</td>
<td>kg&amp;u</td>
<td>895.217</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Other</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>9608.91</td>
<td>00</td>
<td>00</td>
<td>Pen nibs and nib points</td>
<td>5%</td>
<td>kg&amp;u</td>
<td>895.22</td>
</tr>
<tr>
<td>9608.99</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9608.99</td>
<td>10</td>
<td>00</td>
<td>Pen-holders, pencil-holders and similar holders</td>
<td>20%</td>
<td>kg</td>
<td>895.2192</td>
</tr>
<tr>
<td>9608.99</td>
<td>20</td>
<td>00</td>
<td>Barrels and covers for ball point pens</td>
<td>20%</td>
<td>kg</td>
<td>895.2191</td>
</tr>
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<td>9608.99</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>895.2199</td>
</tr>
<tr>
<td>96.09</td>
<td></td>
<td></td>
<td>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoalls, writing or drawing chalks and tailors' chalks.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9609.10</td>
<td>00</td>
<td>00</td>
<td>Pencils and crayons, with leads encased in a rigid sheath</td>
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<td></td>
<td></td>
</tr>
<tr>
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<td>10</td>
<td>00</td>
<td>Writing or drawing pencils</td>
<td>10%</td>
<td>kg</td>
<td>895.231</td>
</tr>
<tr>
<td>9609.10</td>
<td>20</td>
<td>00</td>
<td>Crayons</td>
<td>10%</td>
<td>kg</td>
<td>895.232</td>
</tr>
<tr>
<td>9609.20</td>
<td>00</td>
<td>00</td>
<td>Pencil leads, black or coloured</td>
<td>10%</td>
<td>kg</td>
<td>895.233</td>
</tr>
<tr>
<td>9609.50</td>
<td>00</td>
<td>00</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>9609.50</td>
<td>10</td>
<td>00</td>
<td>Writing or drawing chalks</td>
<td>10%</td>
<td>kg</td>
<td>895.234</td>
</tr>
<tr>
<td>9609.50</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>10%</td>
<td>kg</td>
<td>895.239</td>
</tr>
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<td>96.10</td>
<td></td>
<td></td>
<td>Slates and boards, with writing or drawing surfaces, whether or not framed</td>
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<td>9610.00</td>
<td>10</td>
<td>00</td>
<td>Writing or drawing boards</td>
<td>10%</td>
<td>kg</td>
<td>895.921</td>
</tr>
<tr>
<td>9610.00</td>
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<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg</td>
<td>895.929</td>
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<td></td>
<td>Date, sealing or numbering stamps, and the like (excluding devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9611.00</td>
<td>10</td>
<td>00</td>
<td>Rubber stamps</td>
<td>20%</td>
<td>kg</td>
<td>895.931</td>
</tr>
<tr>
<td>9611.00</td>
<td>90</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg</td>
<td>895.939</td>
</tr>
<tr>
<td>96.12</td>
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<td></td>
<td>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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>Ribbons</td>
<td>5%</td>
<td>kg&amp;u</td>
<td>895.941</td>
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<td>00</td>
<td>Typewriter ribbons on open spools</td>
<td>5%</td>
<td>kg&amp;u</td>
<td>895.942</td>
</tr>
<tr>
<td>9612.20</td>
<td>50</td>
<td>00</td>
<td>Other</td>
<td>5%</td>
<td>kg&amp;u</td>
<td>895.943</td>
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<tr>
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<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>STC REV 4</td>
</tr>
<tr>
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<td>-----</td>
<td>-----</td>
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<td>-----------</td>
<td>------</td>
<td>-----------</td>
</tr>
<tr>
<td>96.13</td>
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<td>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</td>
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<td></td>
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<tr>
<td>9613.10</td>
<td>00</td>
<td>00</td>
<td>- Pocket lighters, gas fuelled, non-refillable</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>899.331</td>
</tr>
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<td>00</td>
<td>- Pocket lighters, gas fuelled, refillable</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>899.332</td>
</tr>
<tr>
<td>9613.80</td>
<td>00</td>
<td>00</td>
<td>- Other lighters</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>899.339</td>
</tr>
<tr>
<td>9613.90</td>
<td>00</td>
<td>00</td>
<td>- Parts</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>899.35</td>
</tr>
<tr>
<td>9614.00</td>
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<td>00</td>
<td>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>899.37</td>
</tr>
<tr>
<td>96.15</td>
<td></td>
<td></td>
<td>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.</td>
<td></td>
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<td></td>
</tr>
<tr>
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<td>00</td>
<td>00</td>
<td>- - - Combs, hair-slides and the like</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9615.11</td>
<td>10</td>
<td>00</td>
<td>- - - Combs</td>
<td>20%</td>
<td>kg</td>
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</tr>
<tr>
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<td>00</td>
<td>- - - Hair slides and the like</td>
<td>20%</td>
<td>kg</td>
<td>899.892</td>
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<td>- - - Other:</td>
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<td>9615.19</td>
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<td>00</td>
<td>- - - Combs</td>
<td>20%</td>
<td>kg</td>
<td>899.893</td>
</tr>
<tr>
<td>9615.19</td>
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<td>00</td>
<td>- - - Hair slides and the like</td>
<td>20%</td>
<td>kg</td>
<td>899.894</td>
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<td>00</td>
<td>- - - Other:</td>
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<tr>
<td>9615.00</td>
<td>10</td>
<td>00</td>
<td>- - - Hairpins</td>
<td>20%</td>
<td>kg</td>
<td>899.895</td>
</tr>
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<td>9615.00</td>
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<td>00</td>
<td>- - - Other:</td>
<td>20%</td>
<td>kg</td>
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<td>96.16</td>
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<td>Scent sprays and similar toilet sprays, and mounts and heads thereof; powder-puffs and pads for the application of cosmetics or toilet preparations.</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>9616.10</td>
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<td>- Scent sprays and similar toilet sprays, and mounts and heads thereof</td>
<td>20%</td>
<td>kg</td>
<td>899.87</td>
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<td>- Powder-puffs and pads for the application of cosmetics or toilet preparations</td>
<td>20%</td>
<td>kg</td>
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<td>00</td>
<td>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner</td>
<td>20%</td>
<td>kg</td>
<td>899.97</td>
</tr>
<tr>
<td>9618.00</td>
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<td>00</td>
<td>Tailors’ dummies and other lay figures; automata and other animated displays used for shop window dressing.</td>
<td>5%</td>
<td>kg</td>
<td>899.88</td>
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<tr>
<td>96.19</td>
<td></td>
<td></td>
<td>Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9619.00</td>
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<td>00</td>
<td>- - - Of paper pulp, paper, cellulose wadding or webs of cellulose fibres:</td>
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</tr>
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<td>9619.00</td>
<td>12</td>
<td>00</td>
<td>- - - Sanitary towels and tampons</td>
<td>20%</td>
<td>kg</td>
<td>642.951</td>
</tr>
<tr>
<td>9619.00</td>
<td>19</td>
<td>00</td>
<td>- - - Napkins and napkin liners for babies</td>
<td>20%</td>
<td>kg</td>
<td>642.952</td>
</tr>
<tr>
<td>9619.00</td>
<td>20</td>
<td>00</td>
<td>- - - Other</td>
<td>20%</td>
<td>kg</td>
<td>642.959</td>
</tr>
<tr>
<td>9619.00</td>
<td>21</td>
<td>00</td>
<td>- - - Of wadding of textile materials:</td>
<td>20%</td>
<td>kg &amp; m3</td>
<td>642.953</td>
</tr>
<tr>
<td>HS</td>
<td>CET</td>
<td>NAT</td>
<td>DESCRIPTION OF GOODS</td>
<td>DUTY RATE</td>
<td>UNIT</td>
<td>SITC REV 1</td>
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<tr>
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<td>------</td>
<td>------------</td>
</tr>
<tr>
<td>9619.00</td>
<td>22</td>
<td>00</td>
<td>Napkins and napkin liners for babies</td>
<td>20%</td>
<td>kg&amp;m³</td>
<td>642.954</td>
</tr>
<tr>
<td>9619.00</td>
<td>29</td>
<td>00</td>
<td>Other</td>
<td>20%</td>
<td>kg&amp;m³</td>
<td>642.955</td>
</tr>
<tr>
<td>9619.00</td>
<td>90</td>
<td>00</td>
<td>Of other materials</td>
<td>20%</td>
<td>kg</td>
<td>--</td>
</tr>
<tr>
<td>9620.00</td>
<td>00</td>
<td>00</td>
<td>Monopods, bipods, tripods and similar articles.</td>
<td>10%</td>
<td>kg</td>
<td>881.14</td>
</tr>
</tbody>
</table>
SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES
CHAPTER 97
WORKS OF ART, COLLECTORS’ PIECES AND ANTIQUES

Notes.

1. This Chapter does not cover:
   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
   (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
   (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.
<table>
<thead>
<tr>
<th>HS</th>
<th>CET</th>
<th>NAI</th>
<th>DESCRIPTION OF GOODS</th>
<th>DUTY RATE</th>
<th>UNIT</th>
<th>STIC REV-4</th>
</tr>
</thead>
<tbody>
<tr>
<td>97.01</td>
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<td>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>896.11</td>
</tr>
<tr>
<td>9701.10</td>
<td>00</td>
<td>00</td>
<td>- Paintings, drawings and pastels:</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>896.112</td>
</tr>
<tr>
<td>9701.10</td>
<td>10</td>
<td>00</td>
<td>- - Paintings</td>
<td>20%</td>
<td>kg</td>
<td>896.12</td>
</tr>
<tr>
<td>9701.10</td>
<td>20</td>
<td>00</td>
<td>- - Drawings and pastels</td>
<td>20%</td>
<td>kg</td>
<td>896.2</td>
</tr>
<tr>
<td>9701.90</td>
<td>00</td>
<td>00</td>
<td>- Other</td>
<td>20%</td>
<td>kg</td>
<td>896.3</td>
</tr>
<tr>
<td>9702.00</td>
<td>00</td>
<td>00</td>
<td>Original engravings, prints and lithographs.</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>896.2</td>
</tr>
<tr>
<td>9703.00</td>
<td>00</td>
<td>00</td>
<td>Original sculptures and statuary, in any material.</td>
<td>20%</td>
<td>kg &amp; cu</td>
<td>896.3</td>
</tr>
<tr>
<td>9704.00</td>
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<td>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.</td>
<td>20%</td>
<td>kg</td>
<td>896.4</td>
</tr>
<tr>
<td>9705.00</td>
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<td>Collections and collectors’ pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.</td>
<td>20%</td>
<td>kg</td>
<td>896.5</td>
</tr>
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<td>00</td>
<td>00</td>
<td>Antiques of an age exceeding one hundred years.</td>
<td>20%</td>
<td>kg</td>
<td>896.6</td>
</tr>
</tbody>
</table>
A.D. 2019]                       CUSTOMS (AMENDMENT OF SCHEDULES) ACT                                [No. 16

Chapter 98 - (Reserved for special uses by Contracting Parties)
Chapter 99 - (Reserved for special uses by Contracting Parties)
## EXPORT DUTIES

<table>
<thead>
<tr>
<th>ITEMS</th>
<th>UNITS</th>
<th>RATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Precious stones other than cut and polished</td>
<td>per metric</td>
<td>$3.00</td>
</tr>
<tr>
<td>stones</td>
<td>carat</td>
<td></td>
</tr>
<tr>
<td>2. Bauxite, calcined</td>
<td>per tonne</td>
<td>$0.45</td>
</tr>
<tr>
<td>3. Bauxite, other</td>
<td>per tonne</td>
<td>$0.45</td>
</tr>
<tr>
<td>4. Unrefined cane sugar (as classified in tariff heading No. 17.01)</td>
<td>per tonne</td>
<td>$1.00</td>
</tr>
<tr>
<td>5. Greenheart, round piling and hewn</td>
<td>per m³</td>
<td>$0.29</td>
</tr>
<tr>
<td>6. Greenheart, sawn</td>
<td>per m³</td>
<td>$5.09</td>
</tr>
<tr>
<td>7. Aquarium fish</td>
<td></td>
<td>5%</td>
</tr>
<tr>
<td>8. Molasses</td>
<td>per 100 litre</td>
<td>$1.00</td>
</tr>
<tr>
<td>9. Manufactured articles n.e.s.o.i.</td>
<td></td>
<td>Free</td>
</tr>
<tr>
<td>10. All other articles n.e.s.o.i.</td>
<td></td>
<td>1.5%</td>
</tr>
</tbody>
</table>

Providing that no export duty shall apply to any export to a member of the European Union or the Dominican Republic.
ANNEX 1 OF THE FIRST SCHEDULE

FLAT RATE OF DUTY

Goods classified under different headings in the Tariff which are imported for non-commercial purposes and are contained in passenger's baggage or imported in gift parcels sent by sea or air or by parcel post and which are normally liable to duty and do not exceed in value in Guyana dollars equivalent of two hundred United States Dollars....................30%

Provided that:

a) Such importations are only occasional

b) The goods are not imported across land, borders or by any member of the crew of any ship or aircraft, (except where such member is severing connection with any ship or aircraft).

c) Wines and vermouths (tariff heading numbers 22.04 and 22.05), spirits and spirituous beverages (tariff heading number 22.08), tobacco products (tariff heading numbers 24.01, 24.02 and 24.03), jewelry (tariff heading number 71.13) and imitation jewelry (tariff heading number 71.17) shall be excluded and shall be liable to duty at a normal rate

d) Several consignments arriving at the same time from the same consignor to the same consignee shall be treated at a single consignment, and that the total value of the consignment does not exceed in value in Guyana Dollars the equivalent of two hundred United States Dollars

e) The flat rate shall be applied only if there are at least three different items of goods which are classified in different tariff headings.

f) Goods which an officer is satisfied is of Caribbean Common Market origin and are of a value not exceeding in Guyana Dollars the equivalent of two hundred United States Dollars and which are imported without documentary evidence of origin shall be exempted from its application of the flat rate of duty.
**PART II OF THE FIRST SCHEDULE**

**MEMBERS OF THE CARIBBEAN COMMUNITY**

<table>
<thead>
<tr>
<th>Antigua and Barbuda</th>
<th>Jamaica</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bahamas</td>
<td>Montserrat</td>
</tr>
<tr>
<td>Barbados</td>
<td>St. Kitts and Nevis</td>
</tr>
<tr>
<td>Belize</td>
<td>St. Lucia</td>
</tr>
<tr>
<td>Dominica</td>
<td>St. Vincent and the Grenadines</td>
</tr>
<tr>
<td>Grenada</td>
<td>Suriname</td>
</tr>
<tr>
<td>Guyana</td>
<td>Trinidad and Tobago</td>
</tr>
<tr>
<td>Haiti</td>
<td></td>
</tr>
</tbody>
</table>
LIST OF CONDITIONAL DUTY EXEMPTIONS

Explanatory Note

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.
### PART III OF THE FIRST SCHEDULE

#### EXEMPTION FROM IMPORT DUTIES OF CUSTOMS

##### A - PARTIAL EXEMPTIONS

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Rate of Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Gold bullion, diamonds, and logs of rainwood or cedar whether squared or un-squared imported from Venezuela or Brazil whether Royalty in transit or otherwise, shall be subject to an import duty equivalent to the amount of any royalty for the time being imposed severally upon any of those goods produced in Guyana.</td>
<td>Royalty Rates</td>
</tr>
<tr>
<td>2.</td>
<td>Pipes and Fittings (other than of iron and steel) for the main distribution lines to be used exclusively for artesian wells or conveyance of water from artesian wells and the disposal of sewage.</td>
<td>11%</td>
</tr>
<tr>
<td>3.</td>
<td>Consumable metallurgical chemicals and reagents, chemicals for assaying, testing, milling, smelting, refining, welding supplies and other articles of a similar nature admitted as such by the Commissioner General when imported by or on behalf of a registered mining company for use in the exploration and extraction of minerals.</td>
<td>8%</td>
</tr>
<tr>
<td>4.</td>
<td>Explosives, when imported by a registered mining company with the written permission of the Commissioner of Police for use in the exploration and extraction of minerals.</td>
<td>5%</td>
</tr>
<tr>
<td>5.</td>
<td>Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Commissioner-General is satisfied will be used solely by industrial workers for personal protection from occupational hazards.</td>
<td>13%</td>
</tr>
<tr>
<td>6.</td>
<td>Wire, cables and ropes of iron and steel un-insulated, for industrial use.</td>
<td>11%</td>
</tr>
<tr>
<td>7.</td>
<td>Saccharin and other artificial sweetening substances in tablets not exceeding 1 gram when approved by the Chief Medical Officer.</td>
<td>15%</td>
</tr>
<tr>
<td>8.</td>
<td>Vitamins classified under tariff heading 2105.909.</td>
<td>15%</td>
</tr>
</tbody>
</table>

****
B - FULL EXEMPTIONS

Exemptions on the following items shall not be granted to an applicant unless all outstanding tax returns are filed in accordance with section 60 of the Income Tax Act, all taxes due and payable to the Commissioner – General are paid, or arrangements to the satisfaction of the Commissioner-General for the payment of all such taxes have been made.

(i) FOR APPROVED INDUSTRY AND AGRICULTURE

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(a) Materials used in the manufacture of <em>spirituous compounds</em> in bonded premises;</td>
</tr>
<tr>
<td></td>
<td>(b) Materials imported for the use in the manufacture of <em>beer or malta</em> manufactured in a licensed brewery;</td>
</tr>
<tr>
<td></td>
<td>(c) Materials which are not obtainable in Guyana being not produced or manufactured therein, and which the Commissioner-General considers to be ingredients for use in the manufacture of <em>Guyanese wines</em> in bonded premises;</td>
</tr>
<tr>
<td></td>
<td>(d) Materials which are not obtainable in Guyana being not manufactured or produced therein, and which the Commissioner-General considers to be ingredients for use in the manufacture of <em>sider</em> in bonded premises;</td>
</tr>
</tbody>
</table>
Provided that these exemptions shall not apply to materials classified as alcoholic beverages in Chapter 22 in the Import Schedule set out in Part I of the First Schedule, notwithstanding anything to the contrary contained in this item—

(i) prune wine and blending sherry when imported for use in the manufacture of rum in bonded premises;

(ii) malt whisky imported for use in the manufacture in Guyana of whisky;

(iii) brandy concentrates imported for use in the manufacture in Guyana of brandy;

(iv) liqueur concentrates imported for use in the manufacture in Guyana of creme de menthe, cherry brandy and creme de cacao liqueurs;

(v) spirituous concentrates imported for use in the manufacture in Guyana of a spirituous compound known a Pimm’s No. 1 cup

Shall be exempt from Import Duty.

Advertising material of no commercial or marketable value and articles which to the satisfaction of the Commissioner-General are imported for the manufacture of calendars.

Mure, also any other fish, crustacea and molluscs caught by fishing boats operating from bases in Guyana.

Materials which are not obtainable in Guyana, being not manufactured materials or produced therein, which are considered to be raw materials and packaging materials for use in the manufacture or production of goods by manufacturers, producers, and small businesses in accordance with the published guidelines and/or regulations specific to the industry as approved by the Commissioner-General, and where the term ‘manufacturer’ or ‘small business’ is determined as those enterprises defined in regulations made under this Act and/or registered under the Small Business Act 2004 respectively.

Fishing boats, spare parts, equipment for fishing boats, and equipment and supplies for use in the processing plant and fishing, which the Commissioner-General is satisfied are imported for use in the fishing/seafood industry and the aquaculture industry.

Reagents for the treatment of wet emulsified crude oils.
7. Eggs for hatching with a view to the improvement of local poultry stocks passed as such by the Chief Agricultural Officer.

8. (1) Lithographic cameras, lithographic films, leather, paper including newsprint, paper board, canvas, cloth, glue and gold leaf for printing, bookbinding and the manufacturing of containers and packaging materials admitted as such by the Commissioner-General when imported by the printing or lithographic establishment, or by a manufacturer of containers.

   (2) Films, chemicals, ink, silk fabric, polyvinyl chloride in sheets, paper and paper board, for silk screen process printing admitted as such by the Commissioner-General when imported by, or on behalf of, a silk screen process establishment.

9. (1) Agricultural hand tools and spare parts for agricultural machinery and appliances for the development of agriculture.

   (2) Fertilizers (including limestone, calcium carbonate, and its derivatives used as fertilizers), manures, pesticides (including insecticides), fungicides, weedicides, herbicides, and inoculants.

   (3) Trailers and parts thereof for use exclusively in agriculture.

   (4) Motor vehicles as determined and published by the Ministry of Agriculture, as vehicles considered to be specifically designed for use on, or for the transportation of agricultural goods, and produce from agriculture farms, and when imported and sold to farmers or farming enterprises subject to guidelines/criteria set out and published by the Government.

   (5) Equipment and materials for use in beekeeping imported by or on behalf of a beekeeper.

10. (a) Instruments, integrated circuits, micro assemblies and apparatus, when imported for use exclusively for commercial or industrial businesses engaged in the information, communication and telecommunication sectors and not put up for sale.

    (b) Computer hardware.

    (c) Computer printer ink and toner cartridges for non-commercial printers.

11. Machinery, equipment, motor vehicles, tools, spares and supplies for other approved industry when imported by a person in accordance with an agreement or contract signed by the Government or in accordance with the published guidelines and/or regulations specific to the industry.

12. Items for use in the construction of water treatment and water recycling facilities, as determined by the Commissioner-General.

13. Machinery and equipment to set up charging stations for electric vehicles, as determined by the Commissioner-General.

14. Greenhouses including their components and parts for use in the agriculture sector.
as determined by the Commissioner-General.

15. Items for construction of waste disposal facilities and recycling facilities for items such as plastic, as determined by the Commissioner-General.

16. Machinery and equipment determined by the Commissioner-General, to set up refilling stations for vehicles principally designed to accommodate Liquified Petroleum Gas (LPG).
B - FULL EXEMPTIONS

(ii) FOR OTHER APPROVED PURPOSES

<table>
<thead>
<tr>
<th>ITEMS</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Optical, chemical, and other scientific instruments and apparatus, which in the opinion of the Chief Agricultural Officer, the Chief Medical Officer, Government Analyst or the Commissioner of Lands and Mines, are imported exclusively for the purpose of scientific, medical or technical research, or for topographical, geological or other technical surveys, and are not for sale or exchange.</td>
</tr>
<tr>
<td></td>
<td>Typewriting machines specifically designed for the purpose of recording data obtained by the use of instruments employed in topographical, geological, or other technical survey.</td>
</tr>
<tr>
<td>2.</td>
<td>Instruments, apparatus, equipment and materials including tapes and records for radio and television broadcasting, imported by or on behalf of any broadcasting company nominated by the Minister for the benefit of this exemption.</td>
</tr>
<tr>
<td>3.</td>
<td>Aircraft and their component parts, accessories and instruments necessary for the navigation of aircraft, and tools, machinery and equipment necessary for the repair and maintenance of the aircraft, admitted as such by the Commissioner-General for agricultural and industrial purposes or for use by such air services and air clubs as may be approved by the Minister.</td>
</tr>
<tr>
<td></td>
<td>Fuel and lubricants imported or taken out of bond solely for use in aircraft.</td>
</tr>
<tr>
<td>4.</td>
<td>Deleted</td>
</tr>
<tr>
<td>5.</td>
<td>The accompanied baggage of a passenger, tourist, or settler passed as such by the Proper Officer and consisting of -</td>
</tr>
<tr>
<td></td>
<td>(a) a reasonable quantity of wearable apparel, articles of personal adornment and toilet requisites, whether new or used,</td>
</tr>
<tr>
<td></td>
<td>(b) such portable articles in his baggage or on his person, which might be reasonably expected to carry with him for his regular or personal use provided that they have been in his possession and bona fide used for a reasonable time, except that this exemption, shall not in the case of a passenger or settler, apply to firearms, ammunition, gramophone records and compact discs, and shall, in the case of a tourist, include one only sporting firearm with no more than fifty cartridges, ten gramophone records and compact discs;</td>
</tr>
</tbody>
</table>
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(c) in the case of a passenger or settler only, instruments and tools to be used by him for the purpose of his profession, trade, occupation or employment provided that they have been in his possession and bona fide use for a reasonable period.

(d) in the case of a tourist only, travel souvenirs to a value not exceeding two thousand dollars imported in transit by him, provided that such souvenirs are carried on his person or in his baggage and are not intended for commercial purposes.

(2) Personal effects, not being merchandise, of natives of Guyana or of persons ordinarily domiciled in Guyana who have died abroad.

(3) Household effects, as specified in the list determined by the Ministry of Foreign Affairs, admitted as such by the Commissioner-General which accompany a settler and are proved to the satisfaction of the Commissioner-General to have been in bona fide use by the settler for a period of not less than six months in his previous country of domicile.

(4) Baggage and household effects, as specified in the list determined by the Commissioner-General, imported within six months upon arrival of a qualifying re-migrant.

(5) In this item “tourist” means any person other than a person normally resident in Guyana who enters Guyana and remains for not less than twenty-four (24) hours and not more than six (6) months in the course of any twelve (12) month period for legitimate non-immigration purposes, such as, touring, recreation, sport, health, study, religious pilgrimage or business.

6. Goods for the use of any Mission or Consulate or the Members thereof, shall, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963, respectively, be exempt from import duties:

Provided that the foregoing provisions of this item shall not be deemed to confer any privileges more than those that are accorded Guyana or her representatives in the sending State.

7. Articles of an educational, scientific or cultural nature of the following descriptions, being products of any State which is a party to the Agreement on the importation of Educational, Scientific and Cultural materials approved by the General Conference of the United Nations Educational, Scientific and Cultural Organization (UNESCO) during its Fifth Session at Florence in June, 1950, to the satisfaction of the Commissioner General of the Guyana Revenue Authority as to their description and use:

(i) books, documents (printed or produced by duplicating processes, but excluding stationery), periodicals, newspapers, manuscripts (including typescripts), musical compositions, maps charts;

(ii) paintings and drawings (excluding manufactured wares), hand-painted impressions signed and numbered by the artist, original works of art of statuary or sculpture, collectors’ pieces and objects of art consigned to approve public galleries, museums
and other public institutions and not intended for re-sale; antiques more than one hundred (100) years old;

(iii) Films, slides and sound recordings.

Provided that articles in subsection (iii) may only be imported by a Cultural Society or body approved as such by the Minister.

8. Chemicals, drugs, medicine and medical appliances and other approved materials of the following description to the satisfaction of the Commissioner General as to their description and use, namely:

(1) Animal charcoal;
(2) Thymol, carbon tetrachloride, quinine and its salts, salvarsan, and any other drugs or preparations approved by the Chief Medical Officer for use exclusively in the diagnosis and treatment of ankylostomiasis, malaria, filariasis, tuberculosis and venereal diseases; vaccines, lymph, medicinal sera and culture media;
(3) Oil or oil mixtures suitable for larcifical purposes and approved by the Chief Medical Officer for use exclusively in connection with the prevention of mosquito-borne diseases;
(4) Drugs, medicines, appliances and other materials imported by or for the use of the Guyana Chest Society or for the Infant Welfare and Maternity League;
(5) Medicines and cattle dips approved by the Chief Agricultural Officer, for use exclusively in the treatment of diseases of livestock;
(6) Cardiovascular and other such substances and preparations as may from time to time be approved by the Chief Medical Officer for use in the treatment of mental diseases;
(7) Chlor dane prepared as insecticide.

9. Artificial flowers, miniature flags, buttons, brooches and similar emblems of no commercial value imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Minister.

10. (1) Goods imported by or for the use of the Guyana Red Cross, The St John's Ambulance Brigade, the Guyana Society for the Blind, the Salvation Army, and other approved charitable or Non-profit organizations, in accordance with regulations and for published guidelines.

(2) Worn Clothing, food, medical, educational and other articles, which the Commissioner-General determines as being imported solely for the distribution to those in need, by any charitable organization approved under the Corporation Tax Act Chapter 31:03, or by any N.G.O. approved under the guidelines/criteria set out and published by the Government, and on proof that such articles are imported solely for free distribution.

11. Fire-fighting apparatus, including fire engines, fire hose and couplings, fire extinguishers and parts thereof admitted as such by the Commissioner-General.

12. Goods imported or taken out of Bond by the Government for its own use.
13. Goods imported by or for the Georgetown Town Council, the New Amsterdam Town Council, Georgetown Sewerage and Water Commissioners, the Committee of the National Library, or any Local Authority certified by the appropriate authority to be for the purpose of administration.


(2) Arms, ammunition, uniforms, accoutrements and equipment imported by or for the use of any Cadet Force or Rifle Association approved by the Minister on the signed declaration of the Association Officer for the time being in command of any such force or of the President or Chairman of such Association as the case maybe.

(3) Arms, accoutrements, equipment and uniforms, the property of Officers of the Guyana Defence Force imported by such Officers for their personal use as required by the regulations of their Force and admitted as such by the Commissioner-General; arms imported/acquired by officers of the Guyana Police Force for their personal use as recommended by the Commissioner of Police and admitted as such by the Commissioner-General.

15. Hearing aids, crutches, invalid chairs, trusses, and similar appliances and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specially designed for the blind.

16. (1) Equipment, medical and surgical supplies imported by any hospital or veterinary hospital established in Guyana, provided the Commissioner-General is satisfied that such equipment and supplies are necessary for the proper functioning of such hospital or veterinary hospital and that such hospital or veterinary hospital has been approved by the Minister for the purpose of this concession.

(2) Materials imported for the construction, replacement or extension of hospitals approved by the Minister for the purpose of this concession.

17. Lamps and lanterns (other than electric lamps and lanterns) for illumination including their parts and accessories.

18. Goods for scientific or research purposes, imported by or for the use of any office or bureau for meteorological observation or any scientific or research institution.

19. Miners' lamps together with any headgear to which such lamps may be attached.

20. Mosquito nets, mosquito netting and mosquito proof gauze, admitted as such by the Commissioner-General.
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>21</td>
<td>Ships used exclusively for foreign trade.</td>
<td>Ships</td>
</tr>
<tr>
<td>22</td>
<td>Navigation aids for use exclusively on rivers in Guyana.</td>
<td>Navigation aids</td>
</tr>
<tr>
<td>23</td>
<td>Unsolicited gifts imported by post by or for member of the Armed Forces of any Commonwealth Country stationed in Guyana but not domiciled therein.</td>
<td>Parcels for Forces</td>
</tr>
<tr>
<td>24</td>
<td>Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Commissioner-General so as to render them un-merchantable.</td>
<td>Patterns and samples</td>
</tr>
<tr>
<td>25</td>
<td>Unframed photographs not imported for sale.</td>
<td>Photographs</td>
</tr>
<tr>
<td>26</td>
<td>(1) Altar bread and altar wine, imported for the purpose of administering the Sacrament, on the signed declaration of the head of the denomination for which they are intended.</td>
<td>Altar bread, Decoration and religious items</td>
</tr>
<tr>
<td></td>
<td>(2) Goods which the Commissioner-General is satisfied are imported solely for furnishing or decoration of places of public worship.</td>
<td>Places of worship</td>
</tr>
<tr>
<td>27</td>
<td>(1) School apparatus and equipment, including apparatus and equipment for games and physical training, shown to the satisfaction of the Commissioner-General, to be imported solely for use in schools which have been approved for use by the Chief Education Officer and certified by the Head of the School to be and remain the property of such schools.</td>
<td>Schools</td>
</tr>
<tr>
<td></td>
<td>(2) Goods which the Commissioner-General is satisfied are solely for use in the construction or repair of schools approved by the Chief Education Officer.</td>
<td>Tombstone</td>
</tr>
<tr>
<td>28</td>
<td>Tombstones and memorials engraved with an inscription in and commemoration of a deceased person.</td>
<td>Tombstones</td>
</tr>
<tr>
<td>29</td>
<td>(1) Cups, medals, shields and similar trophies, not being articles of general utility, proved to the satisfaction of the Commissioner General to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors' resident abroad, provided that the articles do not bear any advertisement and that this exemption shall not apply or extend to the importation or stocking of the articles for the purpose of trade.</td>
<td>Cups, medals, shields and trophies</td>
</tr>
<tr>
<td></td>
<td>(2) Motor Vehicles, subject to the approval of the Commissioner General which has been bestowed as honorary prize or when won abroad or acquired by sports personality for their personal use.</td>
<td>Uniforms</td>
</tr>
<tr>
<td>30</td>
<td>(1) Uniforms imported by members of the Public Service for their own use as required by the Regulations and Rules of the Public and Judicial Services.</td>
<td>Uniforms and robes</td>
</tr>
</tbody>
</table>
(2) Robes, gowns and other academic dress of any University, educational institution or professional body, approved by the Chief Education Officer, imported by a graduate or member of such University, institution or body for his personal use.

31. Chemicals and other substances which the Commissioner-General is satisfied are to be used for the purification of water, as approved by the Minister.

32. Uniforms and equipment imported by and for the use of the Boy Scouts, Boys Brigade and Girl Guides Association and such other youth associations as may be approved by the Minister on the signed declaration of the person for the time being in charge of such association.

33. Equipment imported by or for the use for International Aeradio Ltd., for their use as aeronautical aids for navigation.

34. (1) Supplies, equipment and materials introduced into Guyana by the Foreign Operations Administration of the Government of the United States of America, either directly or through contract with any public or private organization for the purposes of effectuating the agreements for technical cooperation reached between the Government of Guyana and the Government of the United States on the 12th July, 1954.

(2) Personal and household goods of all kinds for the personal use of themselves and members of their families imported by personnel of the Government of the United States of America whether employed directly by the said Government or under contract with a public or private organization in Guyana in connection with the technical cooperation programme to be carried out in pursuant to the agreement referred to in (1) above.

35. Material and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such persons and the Government of Guyana where the Commissioner-General is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such material and equipment shall be exempt from import duties of customs:

Provided that on the completion of such works the importer shall be liable to pay existing rate of duties on all materials not used up, an on all equipment unless such material or equipment is re-exported.

36. Postage stamps used.

37. (1) Articles, equipment and other items which the Commissioner-General is satisfied are solely for the purpose of maintaining museums and zoos approved by the Minister.
A.D. 2019]  

CUSTOMS (AMENDMENT OF SCHEDULES) ACT  

[No. 16  

38. Goods imported for his personal use or the personal use of his family by a member of any Organization or Agency engaged on a technical assistance Mission in Guyana where and to the extent that the Agreement relating to such technical assistance so provides.

39. The following articles, when imported by an accredited representative or correspondent of any official national tourist agency of a State which is a Party to the United Nations Convention concerning Customs facilities for Touring and Additional Protocol relating to the importation of Tourist Publicity Documents and Materials agreed to at New York on the 4th June, 1954, chiefly for the purpose of encouraging the public to visit that State, to attend cultural, touristic, sporting, religious or professional meetings or demonstrations in that State, to the satisfaction of the Commissioner-General as to their description and use –

(a) pictures and drawings, photographs and photographic enlargements, art books, paintings, engravings, lithographs, sculptures, tapestries and other similar works of art, when imported for any exhibition as the Commissioner-General may approve;

(b) show-cases, stands and other similar articles used for the purpose of display and including any electrical and mechanical equipment required for operating such displays;

(c) documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made, but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in Guyana;

(d) a reasonable number of flags;

(e) Diagrams, scale models, lantern slides, printing blocks, photographic negatives.

(f) Specimens in reasonable numbers of articles of national handcrafts, local costumes and similar articles of folklore:

Provided that on the expiration of twelve months after the entry of the goods under this item or such further period as the Commissioner-General may allow, the importer shall be liable to pay duty at the existing rates on a value to be determined by the Commissioner-General on all goods not re-exported or destroyed to his satisfaction.

40. (1) Apparatus and machinery designed to produce motive power, heat, light or electricity through the utilization of renewable sources of energy, as approved by the Minister.
41. Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts imported by bodies by the Minister responsible for Education and admitted as such by the Commissioner-General.

42. Clothing donated for the use of indigent school children to schools and institutions as approved by the Minister of Education and admitted as such by the Commissioner-General.

43. (1) All goods which are made available free of charge by a country or an international institution, by or by an individual or group with a view to assisting in the economic development of Guyana, as approved by the Minister.

(2) Goods which are imported with financial resources that are loaned to the Government by an international institution or foreign Government with a view of assisting the economic development of Guyana.

44. (i) Goods imported by or for the use of the Head of State.

(ii) Goods imported by or for the use of the Prime Minister.

45. Goods including motor vehicles imported by or for the use of foreign persons who are employed by the Government as public or contract officers subject to guidelines/criteria set out and published by the Government.

46. Supplies and equipment imported for use solely by the University of Guyana on the signed declaration of the head of the institution and admitted as such by the Commissioner-General.

47. Goods imported by the Bank of Guyana solely for the purposes of the operations of the Bank of Guyana and admitted as such by the Commissioner-General.

48. (i) Sports gear other than those specified in paragraph (ii), certified as such by the Minister and admitted as such by the Commissioner-General.

(ii) Motor cars, motor cycles and parts thereto imported by or on behalf of members of a registered motor racing club subject to a signed declaration of the principal official of such club that the goods imported will be used solely at race meetings or at trials relating thereto and to the Commissioner-General being so satisfied, on condition that the motor cars and motor cycles are re-exported at the completion of each race meeting.

49. (a) Machinery and equipment for obtaining, generating and utilizing energy from renewable energy sources, including solar panels, solar lamps, deep-cycle batteries, solar generators, solar water heaters, solar cookers, direct current (DC) solar refrigerators, direct current (DC) solar freezers, direct current (DC) solar air-conditioners, wind turbines, water turbines and
power inverters; and energy efficient lighting, including compact fluorescent lamps and light emitting diode (LED) lamps.

b) Motor vehicles whose date of manufacture is four years or in excess of four years before the date of importation of such vehicles.

c) Electric motor vehicles.

d) Items including machinery and equipment for utilizing alternate energy technologies, renewable energy options such as gasifiers to use biomass, and harnessing renewable energy through wind, solar and water, as determined by the Commissioner-General."

80. Toshao in approved Amerindian Communities shall be exempt from customs duty on motor vehicles and All-Terrain Vehicles.

51. Goods including motor vehicles when imported by returning Foreign Service Officers who have completed official duties overseas.

52. Smartphones and handsets with special applications and accessibility features for differently-abled persons, as certified by the Commission representing persons with disabilities, proven to the satisfaction of the Commissioner-General.

53. Boats used in rural and riverine areas designed for the transport of goods and persons not exceeding 7.08 cubic metres (250 cubic feet), proven to the satisfaction of the Commissioner-General.

54. Motor buses with twelve (12) or more seats, not exceeding four years old, used exclusively for the transportation of tourists anywhere in Guyana, and by a person registered and licensed as a tourism operator by the Guyana Tourism Authority.

Provided that, the Guyana Tourism Authority will verify that the said operators satisfy the registration and licensing conditions for five years subsequent to receiving any exemptions, and all such vehicles will have painted stripes similar to the zoning for minibuses.

***
PART III OF THE FIRST SCHEDULE

C – TRADE AGREEMENTS

1. AGREEMENT ON TRADE, ECONOMIC AND TECHNICAL COOPERATION BETWEEN THE CARIBBEAN COMMUNITY (CARICOM) AND THE GOVERNMENT OF THE REPUBLIC OF COLOMBIA

   a) Annex A - Products for which immediate duty free concessions will be offered on imports originating in Colombia
   b) Annex B - Rules of Origin
   c) Annex C - Products to be accorded duty reductions, respectively.
A.D. 2019] 

CUSTOMS (AMENDMENT OF SCHEDULES) ACT  
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ii. TRADE AND ECONOMIC CO-OPERATION AGREEMENT BETWEEN THE CARIBBEAN COMMUNITY (CARICOM) AND THE GOVERNMENT OF THE REPUBLIC OF CUBA  

a) Annex D - Products for which immediate duty free concessions will be offered on imports originating in Cuba  

b) Annex E - Products originate in Cuba on which Guyana will grant phased reduction of duty over 4 years  

c) Annex F - Rules of Origin
iii. AGREEMENT ESTABLISHING THE FREE TRADE AREA BETWEEN THE CARIBBEAN COMMUNITY AND THE DOMINICAN REPUBLIC

a) Annex G – Goods which originate in the Dominican Republic on which Guyana will grant a phased reduction of duty over three years

b) Annex H – Goods which shall be subject to Most Favored Nation rate of duty on imports originating in the Dominican Republic

c) Annex I - Rules of Origin

d) Annex J - Agricultural products which shall be subject to special trade arrangements
iv. PARTIAL SCOPE AGREEMENT BETWEEN THE FEDERATIVE REPUBLIC OF BRAZIL AND THE COOPERATIVE REPUBLIC OF GUYANA

a) Annex K - Tariff Preferences granted to products originating in Brazil
b) Annex L - Rules of Origin

a) Annex M - Agricultural products imported into Guyana from Costa Rica as provided for in Table A.1 of the Tariff Elimination Schedule of Annex 111.04.02 of CARICOM - Costa Rica Free Trade Agreement.

b) Annex N - Goods included in Table B.1 which are excluded from the Tariff Elimination Schedule of Annex 111.04.02 of the CARICOM-Costa Rica Free Trade Agreement meaning that Guyana shall apply the Most Favoured Nation rate of duty on imports.

c) Annex O - Goods included in Table C.1 of the Annex 111.04.02 of the CARICOM - Costa Rica Free Trade Agreement which originate in Costa Rica shall be subject to a phased reduction of the Most Favoured Nation rate of duty over four years.

d) Annex P - Goods not included in Table D.1 of Annex 111.04.02 of the CARICOM - Costa Rica Free Trade Agreement which originate in Costa Rica shall be subject to different preferential treatments as specified for each country.

e) Annex Q - Goods which are not included in any of the lists in Annexes M, N, O and P shall automatically trade free of duty on entry into force of the CARICOM - Costa Rica Free Trade Agreement.

f) Annex R - Rules of Origin
vi. AGREEMENT ESTABLISHING THE FREE TRADE AREA BETWEEN THE CARIFORUM STATES AND THE EUROPEAN COMMUNITY

Annex S - Goods which originate in the European Community on which Guyana will grant a phased reduction of duty over twenty-five years

Annex T - Goods which shall be subject to Most Favored Nation rate of duty on imports originating in the European Community

Annex U - Rules of Origin

Annex V - Agricultural products which shall be subject to special trade arrangements
RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.

2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.

3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Community pursuant to an agreement in force between such organisations and the Government of one or more Member States.

4. (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule I of Article 84 of the Revised Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.

(b) This Rule will not apply to goods which are produced for export to third countries.

(c) The Rule will have effect only with regard to concessions approved following entry into force.

5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:

- when the item is imported for use in new investment or substantial expansion; or

- when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.

(b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes (excluding 23 - Goods [including foodstuff] imported for use in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.
### Part I

**List of Commodities Ineligible for Conditional Duty Exemptions**

<table>
<thead>
<tr>
<th>Heading No.</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>0702.00.00</td>
<td>Tomatoes, fresh or chilled</td>
</tr>
<tr>
<td>0703.10.20</td>
<td>Shallots (eschallots)</td>
</tr>
<tr>
<td>0704.10.10</td>
<td>Cauliflowers</td>
</tr>
<tr>
<td>0704.90.10</td>
<td>Cabbages</td>
</tr>
<tr>
<td>ex 07.05</td>
<td>Lettuce</td>
</tr>
<tr>
<td>0706.10.10</td>
<td>Carrots</td>
</tr>
<tr>
<td>0707.00.10</td>
<td>Cucumbers</td>
</tr>
<tr>
<td>0708.20.10</td>
<td>String beans</td>
</tr>
<tr>
<td>0708.20.20</td>
<td>Bora (<em>bodi</em>) beans (<em>Vigna spp.</em>)</td>
</tr>
<tr>
<td>0708.20.30</td>
<td>Blackeye peas</td>
</tr>
<tr>
<td>0708.90.10</td>
<td>Pigeon peas</td>
</tr>
<tr>
<td>0709.30.00</td>
<td>Aubergines (<em>egg-plants</em>)</td>
</tr>
<tr>
<td>0709.60.90</td>
<td>Other fruits of the genus <em>Capsicum</em> or of the genus <em>Pimenta</em></td>
</tr>
<tr>
<td>0709.93.10</td>
<td>Pumpkins</td>
</tr>
<tr>
<td>0709.99.10</td>
<td>Zucchini</td>
</tr>
<tr>
<td>0709.99.20</td>
<td>Ochroes</td>
</tr>
<tr>
<td>ex 0710.22.90</td>
<td>Other string beans, frozen</td>
</tr>
<tr>
<td>0710.30.00</td>
<td>Spinach, New Zealand spinach and orache spinach (garden spinach), frozen</td>
</tr>
<tr>
<td>0713.33.10</td>
<td>Red kidney beans</td>
</tr>
<tr>
<td>0714.10.00</td>
<td>Manioc (cassava)</td>
</tr>
<tr>
<td>0714.20.00</td>
<td>Sweet potatoes</td>
</tr>
<tr>
<td>HEADING NO.</td>
<td>DESCRIPTION OF GOODS</td>
</tr>
<tr>
<td>-------------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>0714.90.10</td>
<td>Arrowroot</td>
</tr>
<tr>
<td>0714.90.20</td>
<td>Dasheens</td>
</tr>
<tr>
<td>0714.90.30</td>
<td>Eddoes</td>
</tr>
<tr>
<td>0714.90.40</td>
<td>Tannias</td>
</tr>
<tr>
<td>0714.90.60</td>
<td>Yams</td>
</tr>
<tr>
<td>ex 08.01</td>
<td>Coconuts</td>
</tr>
<tr>
<td>ex 08.03</td>
<td>Bananas, fresh or dried</td>
</tr>
<tr>
<td>ex 08.03</td>
<td>Plantains, fresh or dried</td>
</tr>
<tr>
<td>ex 0804.30.00</td>
<td>Pineapples, fresh</td>
</tr>
<tr>
<td>ex 0804.40.00</td>
<td>Avocados, fresh</td>
</tr>
<tr>
<td>ex 0804.50.00</td>
<td>Guavas, mangoes and mangosteens, fresh</td>
</tr>
<tr>
<td>ex 0805.10.00</td>
<td>Oranges, fresh</td>
</tr>
<tr>
<td>0805.21.10</td>
<td>Ugli fruit</td>
</tr>
<tr>
<td>0805.21.20</td>
<td>Ortanques</td>
</tr>
<tr>
<td>0805.40.00</td>
<td>Grapefruit including pomelos</td>
</tr>
<tr>
<td>0805.50.00</td>
<td>Lemons and limes</td>
</tr>
<tr>
<td>0807.11.00</td>
<td>Watermelons</td>
</tr>
<tr>
<td>0807.19.10</td>
<td>Cantaloupes</td>
</tr>
<tr>
<td>0807.19.20</td>
<td>Muskmelons</td>
</tr>
<tr>
<td>0807.20.00</td>
<td>Papaws (papayas)</td>
</tr>
<tr>
<td>0810.90.10</td>
<td>Sapodillas</td>
</tr>
<tr>
<td>0810.90.20</td>
<td>Golden apples</td>
</tr>
<tr>
<td>0810.90.30</td>
<td>Passion fruit</td>
</tr>
<tr>
<td>0810.90.40</td>
<td>Soursop</td>
</tr>
<tr>
<td>0810.90.50</td>
<td>Breadfruit</td>
</tr>
<tr>
<td>HEADING NO.</td>
<td>DESCRIPTION OF GOODS</td>
</tr>
<tr>
<td>-------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>0810.90.60</td>
<td>Carambolas</td>
</tr>
<tr>
<td>0904.21.20</td>
<td>Pimento (allspice)</td>
</tr>
<tr>
<td>09.06</td>
<td>Cinnamon and cinnamon-tree flowers</td>
</tr>
<tr>
<td>09.07</td>
<td>Cloves (whole fruit, cloves and stems)</td>
</tr>
<tr>
<td>09.08</td>
<td>Mace</td>
</tr>
<tr>
<td>09.10</td>
<td>Ginger</td>
</tr>
<tr>
<td>0910.30.00</td>
<td>Turmeric (curcuma)</td>
</tr>
<tr>
<td>0910.99.10</td>
<td>Thyme</td>
</tr>
<tr>
<td>0910.99.20</td>
<td>Bay leaves</td>
</tr>
<tr>
<td>1006.10.00</td>
<td>Rice in the husk (paddy or rough)</td>
</tr>
<tr>
<td>1006.20.00</td>
<td>Husked (brown) rice</td>
</tr>
<tr>
<td>1006.30.00</td>
<td>Semi-milled or wholly-milled rice, whether or not polished or glazed</td>
</tr>
<tr>
<td>1006.40.00</td>
<td>Broken rice</td>
</tr>
<tr>
<td>1101.00.90</td>
<td>Other wheat or meslin flour</td>
</tr>
<tr>
<td>1106.20.20</td>
<td>Arrowroot flour</td>
</tr>
<tr>
<td>1108.19.10</td>
<td>Arrowroot starch</td>
</tr>
<tr>
<td>1203.00.00</td>
<td>Copra</td>
</tr>
<tr>
<td>1208.10.00</td>
<td>Flours and meals of soya beans</td>
</tr>
<tr>
<td>1208.90.20</td>
<td>Flours and meals of copra</td>
</tr>
<tr>
<td>1212.93.00</td>
<td>Sugar cane</td>
</tr>
<tr>
<td>15.07</td>
<td>Soya-bean oil and its fractions, whether or not refined, but not chemically modified</td>
</tr>
<tr>
<td>15.08</td>
<td>Ground-nut oil and its fractions, whether or not refined, but not chemically modified</td>
</tr>
<tr>
<td>15.09</td>
<td>Olive oil and its fractions, whether or not refined, but not chemically modified</td>
</tr>
<tr>
<td>HEADING NO.</td>
<td>DESCRIPTION OF GOODS</td>
</tr>
<tr>
<td>-------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>1510.00</td>
<td>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</td>
</tr>
<tr>
<td>ex 1511</td>
<td>Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)</td>
</tr>
<tr>
<td>15.12</td>
<td>Sunflower seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified</td>
</tr>
<tr>
<td>15.13</td>
<td>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified</td>
</tr>
<tr>
<td>15.14</td>
<td>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified</td>
</tr>
<tr>
<td>15.15</td>
<td>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified</td>
</tr>
<tr>
<td>1516.10.10</td>
<td>Fish fats and oils and their fractions</td>
</tr>
<tr>
<td>1516.20.00</td>
<td>Vegetable fats and oils and their fractions</td>
</tr>
<tr>
<td>ex 17.01</td>
<td>Cane sugar</td>
</tr>
<tr>
<td>ex 17.01</td>
<td>Beet sugar</td>
</tr>
<tr>
<td>2009.11.10</td>
<td>Orange juice, frozen, concentrated</td>
</tr>
<tr>
<td>2009.12.30</td>
<td>Orange juice, other, not concentrated, not frozen</td>
</tr>
<tr>
<td>2009.21.30</td>
<td>Grapefruit (including pomelo) juice, not concentrated</td>
</tr>
<tr>
<td>2102.30.00</td>
<td>Prepared baking powders</td>
</tr>
<tr>
<td>ex 2306.50.00</td>
<td>Oil cake of coconut or copra</td>
</tr>
<tr>
<td>2309.90.30</td>
<td>Prepared complete poultry feed</td>
</tr>
<tr>
<td>2309.90.40</td>
<td>Prepared complete cattle feed</td>
</tr>
<tr>
<td>2309.90.50</td>
<td>Prepared complete pig feed</td>
</tr>
<tr>
<td>2309.90.60</td>
<td>Other prepared complete animal feeds</td>
</tr>
<tr>
<td>2520.10.10</td>
<td>Gypsum</td>
</tr>
<tr>
<td>2521.00.00</td>
<td>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HEADING NO.</th>
<th>DESCRIPTION OF GOODS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2522 10.00</td>
<td>Quicklime</td>
</tr>
<tr>
<td>2522 20.00</td>
<td>Slaked lime</td>
</tr>
<tr>
<td>2522 30.00</td>
<td>Hydraulic lime</td>
</tr>
<tr>
<td>Ex 25 23</td>
<td>Portland cement</td>
</tr>
<tr>
<td>2606 00.00</td>
<td>Aluminium ores and concentrates</td>
</tr>
<tr>
<td>2707 99.10</td>
<td>Gasoline blending preparations</td>
</tr>
<tr>
<td>2708 10.00</td>
<td>Pitch</td>
</tr>
<tr>
<td>2710 19.71</td>
<td>Lubricating oil base stock (paraffinic type)</td>
</tr>
<tr>
<td>2710 19.75</td>
<td>Hydraulic brake fluids and other prepared liquids for hydraulic transmission</td>
</tr>
<tr>
<td>2804 10.00</td>
<td>Hydrogen</td>
</tr>
<tr>
<td>2804 30.00</td>
<td>Nitrogen</td>
</tr>
<tr>
<td>2804 40.00</td>
<td>Oxygen</td>
</tr>
<tr>
<td>2807 60.20</td>
<td>Sulphuric acid, other</td>
</tr>
<tr>
<td>2811 21.00</td>
<td>Carbon dioxide</td>
</tr>
<tr>
<td>2814 10.00</td>
<td>Anhydrous ammonia</td>
</tr>
<tr>
<td>2818 20.00</td>
<td>Aluminium oxide (alumina), other than artificial corundum</td>
</tr>
<tr>
<td>ex 2833 22.00</td>
<td>Sulphates of aluminium</td>
</tr>
<tr>
<td>2904 10.10</td>
<td>Sulphonic acid (Tridecyلبنتيال sce [TDBSA] and Linear Alkylbenzene [LABSA])</td>
</tr>
<tr>
<td>ex 32.08</td>
<td>Automotive paints</td>
</tr>
<tr>
<td>ex 32.08</td>
<td>Marine paints</td>
</tr>
<tr>
<td>ex 32.08</td>
<td>Enamels</td>
</tr>
<tr>
<td>ex 32.08</td>
<td>Other paints</td>
</tr>
<tr>
<td>ex 32.08</td>
<td>Marine varnishes (including lacquers)</td>
</tr>
<tr>
<td>ex 32.08</td>
<td>Other varnishes (including lacquers)</td>
</tr>
<tr>
<td>Heading No.</td>
<td>Description of Goods</td>
</tr>
<tr>
<td>------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>ex 32.08</td>
<td>Other solutions as defined in Note 4 of Chapter 32</td>
</tr>
<tr>
<td>ex 32.09</td>
<td>Paints</td>
</tr>
<tr>
<td>ex 32.09</td>
<td>Enamels</td>
</tr>
<tr>
<td>ex 32.09</td>
<td>Varnishes (including lacquers)</td>
</tr>
<tr>
<td>3210.00.10</td>
<td>Water-thinned paints (emulsion paints or dispersion paints)</td>
</tr>
<tr>
<td>3210.00.20</td>
<td>Distempers, dry</td>
</tr>
<tr>
<td>3210.00.30</td>
<td>Enamels</td>
</tr>
<tr>
<td>3210.00.40</td>
<td>Other paints</td>
</tr>
<tr>
<td>3210.00.50</td>
<td>Marine varnishes (including lacquers)</td>
</tr>
<tr>
<td>3210.00.60</td>
<td>Other varnishes (including lacquers)</td>
</tr>
<tr>
<td>3214.10.20</td>
<td>Painters' fillings</td>
</tr>
<tr>
<td>3214.10.30</td>
<td>Glaziers' linseed oil putty</td>
</tr>
<tr>
<td>3214.10.40</td>
<td>Other glaziers' putty</td>
</tr>
<tr>
<td>3301.12.00</td>
<td>Orange oil</td>
</tr>
<tr>
<td>3301.19.10</td>
<td>Grapefruit oil</td>
</tr>
<tr>
<td>3301.19.20</td>
<td>Lime oil</td>
</tr>
<tr>
<td>3301.29.10</td>
<td>Bay oil</td>
</tr>
<tr>
<td>3301.29.40</td>
<td>Nutmeg oil</td>
</tr>
<tr>
<td>3501.90.10</td>
<td>Casein glues</td>
</tr>
<tr>
<td>3814.00.10</td>
<td>Thinners including reducers</td>
</tr>
<tr>
<td>3819.00.00</td>
<td>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals</td>
</tr>
<tr>
<td>ex 3820.00.10</td>
<td>Anti-freezing preparations</td>
</tr>
<tr>
<td>ex 39.17</td>
<td>PVC pipes</td>
</tr>
<tr>
<td>ex 3917.32.10</td>
<td>Electrical conductors and other piping, of PVC</td>
</tr>
</tbody>
</table>
### Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>Heading No.</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>ex 3917.32.90</td>
<td>Electrical conduits and other piping, other</td>
</tr>
<tr>
<td>3917.40.00</td>
<td>Fittings</td>
</tr>
<tr>
<td>3925.90.20</td>
<td>Gutters of plastics</td>
</tr>
<tr>
<td>3926.90.70</td>
<td>Motor vehicle licence plates of plastics</td>
</tr>
<tr>
<td>4006.10.00</td>
<td>&quot;Camel-back&quot; strips for retreading rubber tyres</td>
</tr>
<tr>
<td>4008</td>
<td>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber</td>
</tr>
<tr>
<td>4011.10.00</td>
<td>New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)</td>
</tr>
<tr>
<td>4012.10.00</td>
<td>Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)</td>
</tr>
<tr>
<td>4012.12.00</td>
<td>Retreaded tyres of a kind used on buses or lorries</td>
</tr>
<tr>
<td>4401.10.00</td>
<td>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms</td>
</tr>
<tr>
<td>Ex 44.01</td>
<td>Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms</td>
</tr>
<tr>
<td>44.02</td>
<td>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</td>
</tr>
<tr>
<td>4403.12</td>
<td>Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives (Non-coniferous)</td>
</tr>
<tr>
<td>4403.40</td>
<td>Other wood in the rough, of tropical species</td>
</tr>
<tr>
<td>ex 44.03</td>
<td>Other wood in the rough, of other non-coniferous species</td>
</tr>
<tr>
<td>4404.10.10</td>
<td>Split poles, piles, pickets, stakes and sticks, of wood</td>
</tr>
<tr>
<td>44.05</td>
<td>Railway or tramway sleepers (cross-ties) of wood</td>
</tr>
<tr>
<td>4407.99.10</td>
<td>Greenheart</td>
</tr>
<tr>
<td>4407.99.20</td>
<td>Mora</td>
</tr>
<tr>
<td>4417.00.10</td>
<td>Handles for axes, mops, brooms, files, hammers, hoes, picks, rakes and shovels</td>
</tr>
<tr>
<td>4819.10.00</td>
<td>Cartons, boxes and cases, of corrugated paper or paperboard</td>
</tr>
<tr>
<td>HEADING NO.</td>
<td>DESCRIPTION OF GOODS</td>
</tr>
<tr>
<td>-------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>6810.11.00</td>
<td>Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced</td>
</tr>
<tr>
<td>6904.10.00</td>
<td>Ceramic building bricks</td>
</tr>
<tr>
<td>72.10</td>
<td>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:</td>
</tr>
<tr>
<td>7210.30.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
<tr>
<td>xxxx</td>
<td>Otherwise plated or coated with zinc:</td>
</tr>
<tr>
<td>7210.41.00</td>
<td>Corrugated:</td>
</tr>
<tr>
<td>7210.41.10</td>
<td>Of a thickness of less than 3 mm</td>
</tr>
<tr>
<td>xxxx</td>
<td>Plated or coated with aluminium:</td>
</tr>
<tr>
<td>7210.61.00</td>
<td>Plated or coated with aluminium-zinc alloys:</td>
</tr>
<tr>
<td>7210.61.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
<tr>
<td>7210.70.00</td>
<td>Painted, varnished or coated with plastics:</td>
</tr>
<tr>
<td>7210.70.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
<tr>
<td>7210.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>7210.90.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
<tr>
<td>72.12</td>
<td>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:</td>
</tr>
<tr>
<td>7212.20.00</td>
<td>Electrolytically plated or coated with zinc:</td>
</tr>
<tr>
<td>7212.20.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
<tr>
<td>7212.30.00</td>
<td>Otherwise plated or coated with zinc:</td>
</tr>
<tr>
<td>7212.30.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
<tr>
<td>7212.40.00</td>
<td>Painted, varnished or coated with plastics:</td>
</tr>
<tr>
<td>7212.40.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
<tr>
<td>7212.50.00</td>
<td>Otherwise plated or coated:</td>
</tr>
<tr>
<td>7212.50.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>HEADING NO.</th>
<th>DESCRIPTION OF GOODS</th>
</tr>
</thead>
<tbody>
<tr>
<td>7212.60.00</td>
<td>Clad:</td>
</tr>
<tr>
<td>7212.60.10</td>
<td>Of a thickness of less than 3 mm, corrugated</td>
</tr>
<tr>
<td>7313.00.10</td>
<td>Barbed wire, of iron or steel</td>
</tr>
<tr>
<td>73.14</td>
<td>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 cm² or more</td>
</tr>
<tr>
<td>ex 7314.41.00</td>
<td>Chain link fencing</td>
</tr>
<tr>
<td>8311.10.10</td>
<td>Coated electrodes of base metal, for electric arc-welding, of non-alloy steel</td>
</tr>
<tr>
<td>8311.20.00</td>
<td>Cored wire of base metal, for electric arc-welding</td>
</tr>
<tr>
<td>8311.30.00</td>
<td>Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame</td>
</tr>
<tr>
<td>8421.23.10</td>
<td>Oil filters for internal combustion engines</td>
</tr>
<tr>
<td>8421.23.20</td>
<td>Petrol filters for internal combustion engines</td>
</tr>
<tr>
<td>9021.21.00</td>
<td>Artificial teeth</td>
</tr>
<tr>
<td>9603.40.20</td>
<td>Paint brushes</td>
</tr>
<tr>
<td>ex 96.07</td>
<td>Slide fasteners</td>
</tr>
</tbody>
</table>

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* * *
### PART II

**LIST OF COMMODITIES INELIGIBLE FOR CONDITIONAL DUTY EXEMPTIONS**

<table>
<thead>
<tr>
<th>HEADING NO.</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>02.10</td>
<td>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal</td>
</tr>
<tr>
<td>0210.11.00</td>
<td>Meat of swine:</td>
</tr>
<tr>
<td>0210.12.00</td>
<td>Hams, shoulders and cuts thereof, with bone in</td>
</tr>
<tr>
<td>0210.20.00</td>
<td>Bellies (streaky) and cuts thereof</td>
</tr>
<tr>
<td>0210.20.20</td>
<td>Meat of bovine animals:</td>
</tr>
<tr>
<td>0210.20.30</td>
<td>Dried</td>
</tr>
<tr>
<td>0210.50.00</td>
<td>Smoked</td>
</tr>
<tr>
<td>ex 02.10</td>
<td>Meat (other than of swine or bovine animals)</td>
</tr>
<tr>
<td>ex 02.10</td>
<td>Edible meat offal</td>
</tr>
<tr>
<td>ex 02.10</td>
<td>Edible flours and meals of meat or meat offal</td>
</tr>
<tr>
<td>0210.99.00</td>
<td>Other (excluding salted or in brine)</td>
</tr>
<tr>
<td>ex 0305.10.00</td>
<td>Flours, meals and pellets of fish fit for human consumption</td>
</tr>
<tr>
<td>0305.20.00</td>
<td>Livers, roes and milt of fish, dried, smoked, salted or in brine</td>
</tr>
<tr>
<td>0305.30.00</td>
<td>Fish fillets, dried, salted or in brine, but not smoked</td>
</tr>
<tr>
<td>0305.30.00</td>
<td>Smoked fish, including fillets:</td>
</tr>
<tr>
<td>0305.41.00</td>
<td>Pacific salmon, Atlantic salmon and Danube salmon</td>
</tr>
<tr>
<td>0305.49.00</td>
<td>Other smoked fish, including fillets</td>
</tr>
<tr>
<td>HEADING NO.</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------</td>
</tr>
<tr>
<td>0305.59.90</td>
<td>Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)</td>
</tr>
<tr>
<td>0305.69.90</td>
<td>Other fish, salted but not dried or smoked and fish in brine (other than herrings, cod, mackerel, alewives, saithe, pollock, haddock and hake)</td>
</tr>
<tr>
<td>0402.99.90</td>
<td>Other milk and cream</td>
</tr>
<tr>
<td>0403.10.00</td>
<td>Yogurt</td>
</tr>
<tr>
<td>15.17</td>
<td>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16</td>
</tr>
<tr>
<td>1601.00</td>
<td>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products</td>
</tr>
<tr>
<td>16.02</td>
<td>Other prepared or preserved meat, meat offal or blood:</td>
</tr>
<tr>
<td>1602.20.00</td>
<td>Of liver of any animal</td>
</tr>
<tr>
<td>1602.40.00</td>
<td>Of swine:</td>
</tr>
<tr>
<td>1602.41.00</td>
<td>Hams and cuts thereof</td>
</tr>
<tr>
<td>1602.42.00</td>
<td>Shoulders and cuts thereof</td>
</tr>
<tr>
<td>1602.49.10</td>
<td>Luncheon meat</td>
</tr>
<tr>
<td>1602.49.90</td>
<td>Other prepared or preserved meat of swine</td>
</tr>
<tr>
<td>1602.50.90</td>
<td>Other prepared or preserved meat of bovine animals</td>
</tr>
<tr>
<td>1602.90.90</td>
<td>Other prepared or preserved meat, meat offal or blood</td>
</tr>
<tr>
<td>HEADING NO.</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------</td>
</tr>
<tr>
<td>16.04</td>
<td>Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs</td>
</tr>
<tr>
<td>16.04.11.00</td>
<td>Salmon</td>
</tr>
<tr>
<td>16.04.13.20</td>
<td>Sardinella and brisling or sprats</td>
</tr>
<tr>
<td>16.04.14.20</td>
<td>Skipjack and bonito</td>
</tr>
<tr>
<td>16.04.19.00</td>
<td>Other fish, whole or in pieces, but not minced</td>
</tr>
<tr>
<td>16.04.20.00</td>
<td>Other prepared or preserved fish</td>
</tr>
<tr>
<td>16.04.30.00</td>
<td>Caviar and caviar substitutes:</td>
</tr>
<tr>
<td>16.05</td>
<td>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved</td>
</tr>
<tr>
<td>17.04</td>
<td>Sugar confectionery (including white chocolate), not containing cocoa</td>
</tr>
<tr>
<td>1805.00.10</td>
<td>Cocoa powder, put up for retail sale in packages of not more than 2 kg</td>
</tr>
<tr>
<td>18.06</td>
<td>Chocolate and other food preparations containing cocoa</td>
</tr>
<tr>
<td>1901.90.20</td>
<td>Preparations of malt extract</td>
</tr>
<tr>
<td>19.04</td>
<td>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes), cereals, (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, and meal), pre-cooked or otherwise prepared, not elsewhere specified or included</td>
</tr>
<tr>
<td>1905.31.00</td>
<td>Sweet biscuits</td>
</tr>
<tr>
<td>1905.90.10</td>
<td>Biscuits, unsweetened</td>
</tr>
<tr>
<td>1905.90.20</td>
<td>Ice cream cones</td>
</tr>
<tr>
<td>1905.90.90</td>
<td>Other bakers’ wares</td>
</tr>
<tr>
<td>20.01</td>
<td>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</td>
</tr>
<tr>
<td>2001.10.00</td>
<td>Other cucumbers and gherkins</td>
</tr>
<tr>
<td>20.02</td>
<td>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:</td>
</tr>
<tr>
<td>HS Code</td>
<td>Description</td>
</tr>
<tr>
<td>---------</td>
<td>-------------</td>
</tr>
<tr>
<td>2002.10.90</td>
<td>Other tomatoes, whole or in pieces</td>
</tr>
<tr>
<td>2002.90.20</td>
<td>Tomato paste, other</td>
</tr>
<tr>
<td>2002.90.90</td>
<td>Other tomatoes</td>
</tr>
<tr>
<td>20.03</td>
<td>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</td>
</tr>
<tr>
<td>2003.10.90</td>
<td>Other mushrooms</td>
</tr>
<tr>
<td>2003.90.90</td>
<td>Other truffles</td>
</tr>
<tr>
<td>20.04</td>
<td>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</td>
</tr>
<tr>
<td>2004.10.90</td>
<td>Other potatoes</td>
</tr>
<tr>
<td>2004.90.90</td>
<td>Other vegetables and mixtures of vegetables</td>
</tr>
<tr>
<td>20.05</td>
<td>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00.</td>
</tr>
<tr>
<td>2005.10.90</td>
<td>Other homogenized vegetables</td>
</tr>
<tr>
<td>2005.20.90</td>
<td>Other potatoes</td>
</tr>
<tr>
<td>2005.40.90</td>
<td>Other peas</td>
</tr>
<tr>
<td>2005.51.90</td>
<td>Other beans</td>
</tr>
<tr>
<td>2005.60.00</td>
<td>Asparagus</td>
</tr>
<tr>
<td>2005.70.90</td>
<td>Other olives</td>
</tr>
<tr>
<td>2005.80.90</td>
<td>Other sweet corn</td>
</tr>
<tr>
<td>2005.99.20</td>
<td>Sauerkraut, other</td>
</tr>
<tr>
<td>2005.99.90</td>
<td>Other vegetables and mixtures of vegetables</td>
</tr>
<tr>
<td>2006.00</td>
<td>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
</tr>
<tr>
<td>-----</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>2006.00.20</td>
<td>Glacé cherries</td>
</tr>
<tr>
<td>20.07</td>
<td>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:</td>
</tr>
<tr>
<td>2007.10.90</td>
<td>Other homogenised preparations</td>
</tr>
<tr>
<td>2007.91.90</td>
<td>Other citrus fruit</td>
</tr>
<tr>
<td>2007.99.20</td>
<td>Pineapple jams and jellies</td>
</tr>
<tr>
<td>2007.99.30</td>
<td>Guava jams and jellies</td>
</tr>
<tr>
<td>2007.99.50</td>
<td>Nutmeg jams and jellies</td>
</tr>
<tr>
<td>2007.99.90</td>
<td>Other</td>
</tr>
<tr>
<td>20.08</td>
<td>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</td>
</tr>
<tr>
<td>20.09</td>
<td>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:</td>
</tr>
<tr>
<td>2009.41.40</td>
<td>Not in packages put up for retail sale</td>
</tr>
<tr>
<td>2009.49.40</td>
<td>Not in packages put up for retail sale</td>
</tr>
<tr>
<td>2009.50.90</td>
<td>Other tomato juice</td>
</tr>
<tr>
<td>ex 20.09</td>
<td>Other grape juice (including grape must)</td>
</tr>
<tr>
<td>ex 20.09</td>
<td>Other apple juice</td>
</tr>
<tr>
<td>2009.89.10</td>
<td>Passion fruit juice, other</td>
</tr>
<tr>
<td>2009.89.20</td>
<td>Tamarind juice, other</td>
</tr>
<tr>
<td>2009.89.90</td>
<td>Other juice of any other single fruit or vegetable</td>
</tr>
<tr>
<td>2009.90.40</td>
<td>Mixtures of pineapple juice with other juices, for infant use, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009.90.90</td>
<td>Other mixtures of juices</td>
</tr>
<tr>
<td>21.01</td>
<td>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.</td>
</tr>
<tr>
<td>ex 21.03</td>
<td>Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard</td>
</tr>
<tr>
<td>ex 21.04</td>
<td>Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale)</td>
</tr>
<tr>
<td>2105.00</td>
<td>Ice cream and other edible ice, whether or not containing cocoa</td>
</tr>
<tr>
<td>2106.90.10</td>
<td>Maple syrup</td>
</tr>
<tr>
<td>2106.90.20</td>
<td>Other flavoured or coloured sugar syrups</td>
</tr>
<tr>
<td>2106.90.50</td>
<td>Ice cream powders</td>
</tr>
<tr>
<td>2106.90.60</td>
<td>Preparations consisting of saccharin and a foodstuff, used for sweetening purposes</td>
</tr>
<tr>
<td>2106.90.90</td>
<td>Other food preparations not elsewhere specified or included</td>
</tr>
<tr>
<td>2201.10.10</td>
<td>Mineral waters</td>
</tr>
<tr>
<td>2201.10.20</td>
<td>Aerated waters</td>
</tr>
<tr>
<td>2202.10.10</td>
<td>Aerated waters, containing added sugar or other sweetening matter or flavoured</td>
</tr>
<tr>
<td>2209.00.00</td>
<td>Vinegar and substitutes for vinegar obtained from acetic acid</td>
</tr>
<tr>
<td>2309.10.00</td>
<td>Dog or cat food, put up for retail sale</td>
</tr>
<tr>
<td>2309.90.10</td>
<td>Mixed bird seeds</td>
</tr>
<tr>
<td>Chapter</td>
<td>Description</td>
</tr>
<tr>
<td>----------</td>
<td>-------------</td>
</tr>
<tr>
<td>2309.90.20</td>
<td>Other foods for pets</td>
</tr>
<tr>
<td>2501.00.10</td>
<td>Table salt in retail packages of not more than 2.5 kg</td>
</tr>
<tr>
<td>2712.10.00</td>
<td>Petroleum jelly</td>
</tr>
<tr>
<td>3303.00</td>
<td>Perfumes and toilet waters</td>
</tr>
<tr>
<td>33.04</td>
<td>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.</td>
</tr>
<tr>
<td>33.05</td>
<td>Preparations for use on the hair.</td>
</tr>
<tr>
<td>3306.10.10</td>
<td>Toothpastes</td>
</tr>
<tr>
<td><strong>ex 33.07</strong></td>
<td>Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations)</td>
</tr>
<tr>
<td><strong>ex 34.01</strong></td>
<td>Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps)</td>
</tr>
<tr>
<td><strong>ex 34.02</strong></td>
<td>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01 (excluding organic surface-active agents, not put up for retail sale)</td>
</tr>
<tr>
<td>34.05</td>
<td>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3406.00</td>
<td>Candles, tapers and the like</td>
</tr>
<tr>
<td>3605.00</td>
<td>Matches, other than pyrotechnic articles of heading No. 36.04</td>
</tr>
<tr>
<td>3808.91.00</td>
<td>Insecticides:</td>
</tr>
<tr>
<td>3808.91.20</td>
<td>Mosquito coils</td>
</tr>
<tr>
<td>3808.91.30</td>
<td>Other, put up in forms or packings for retail sale or as preparations or articles</td>
</tr>
<tr>
<td>3808.94.10</td>
<td>Disinfectants, put up in forms or packings of a net weight not exceeding 6 kg or as articles</td>
</tr>
<tr>
<td>3808.99.11</td>
<td>Rodenticides, put up in forms or packings of a net weight not exceeding 6 kg or as articles</td>
</tr>
<tr>
<td>3917.32.20</td>
<td>Garden hose, of plastics, without fittings</td>
</tr>
<tr>
<td>3917.33.10</td>
<td>Garden hose, of plastics, with fittings</td>
</tr>
<tr>
<td>3924.10.10</td>
<td>Cups, forks, knives, plates, spoons and tumblers, of plastics</td>
</tr>
<tr>
<td>3924.90.10</td>
<td>Ashtrays, buckets, coat-hangers and dustbins, of plastics</td>
</tr>
<tr>
<td>3924.90.20</td>
<td>Flower pots, of plastics</td>
</tr>
<tr>
<td>4016.99.10</td>
<td>Rubber bands</td>
</tr>
<tr>
<td>ex 42.02</td>
<td>Suit-cases, travelling-bags and brief-cases, with surface of leather, of composition leather or of patent leather</td>
</tr>
<tr>
<td>4202.12.10</td>
<td>Suit-cases, with outer surface of plastics or of other textile materials</td>
</tr>
<tr>
<td>ex 42.02</td>
<td>Travelling-bags and brief-cases, with outer surface of plastics or of textile materials</td>
</tr>
<tr>
<td></td>
<td>Handbags, whether or not with shoulder strap, including those without handles:</td>
</tr>
<tr>
<td>4202.21.00</td>
<td>With outer surface of leather, or of composition leather.</td>
</tr>
<tr>
<td>4202.22.00</td>
<td>With outer surface of plastic sheeting or of textile materials.</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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<tr>
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</tr>
<tr>
<td>4202.31.10</td>
<td>Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather</td>
</tr>
<tr>
<td>4202.32.10</td>
<td>Purses, spectacle cases and wallets, with outer surface of plastic sheeting or of textile materials</td>
</tr>
<tr>
<td>4415.20.00</td>
<td>Pallets, box pallets and other load boards; pallet collars of wood</td>
</tr>
<tr>
<td>4419.00.00</td>
<td>Tableware and kitchenware, of wood</td>
</tr>
<tr>
<td>ex 44.20</td>
<td>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</td>
</tr>
<tr>
<td>4421.10.00</td>
<td>Clothes hangers</td>
</tr>
<tr>
<td>4421.90.90</td>
<td>Other articles of wood</td>
</tr>
<tr>
<td>ex 46.01</td>
<td>Mats, matting and screens of vegetable materials</td>
</tr>
<tr>
<td>4601.94.10</td>
<td>Straw envelopes for bottles</td>
</tr>
<tr>
<td>46.02</td>
<td>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.</td>
</tr>
<tr>
<td>48.17</td>
<td>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</td>
</tr>
<tr>
<td>48.18</td>
<td>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape: handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres:</td>
</tr>
<tr>
<td>4818.10.00</td>
<td>Toilet paper</td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Tariff Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4818.20.00</td>
<td>Handkerchiefs, cleansing or facial tissues and towels</td>
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</tr>
<tr>
<td>4818.30.20</td>
<td>Serviettes</td>
<td></td>
</tr>
<tr>
<td>4818.50.00</td>
<td>Articles of apparel and clothing accessories</td>
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<tr>
<td>4818.90.00</td>
<td>Other articles</td>
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</tr>
<tr>
<td>4819.60.00</td>
<td>Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like</td>
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</tr>
<tr>
<td>48.20</td>
<td>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard</td>
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</tr>
<tr>
<td>48.23</td>
<td>Trays, dishes, plates, cups and the like, of paper or paperboard</td>
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</tr>
<tr>
<td>4823.90.30</td>
<td>Other paper and paperboard, of a kind used for writing, printing or other graphic purposes</td>
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<tr>
<td>4907.00.30</td>
<td>Cheque forms</td>
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</tr>
<tr>
<td>4907.00.90</td>
<td>Other stamp-impresed paper; stock, share or bond certificates and similar documents of title</td>
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</tr>
<tr>
<td>4909.00</td>
<td>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</td>
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<tr>
<td>4910.00.00</td>
<td>Calendars of any kind, printed, including calendar blocks</td>
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</tr>
<tr>
<td>4911.99.90</td>
<td>Other printed matter</td>
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</tr>
<tr>
<td>5608.19.10</td>
<td>Net shopping bags of man-made textile materials</td>
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</tr>
<tr>
<td>5608.90.20</td>
<td>Net shopping bags of other textile materials</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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<td></td>
</tr>
<tr>
<td>57.01</td>
<td>Carpets and other textile floor coverings, knotted, whether or not made up.</td>
<td></td>
</tr>
<tr>
<td>57.02</td>
<td>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including &quot;Kelem&quot;, &quot;Schumacks&quot;, &quot;Karaman&quot; and similar hand-woven rugs.</td>
<td></td>
</tr>
<tr>
<td>57.03</td>
<td>Carpets and other textile floor coverings, tufted, whether or not made up.</td>
<td></td>
</tr>
<tr>
<td>57.04</td>
<td>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</td>
<td></td>
</tr>
<tr>
<td>5705.00.00</td>
<td>Other carpets and other textile floor coverings, whether or not made up.</td>
<td></td>
</tr>
<tr>
<td>61.01</td>
<td>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.</td>
<td></td>
</tr>
<tr>
<td>61.02</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>61.03</td>
<td>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>61.04</td>
<td>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.</td>
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</tr>
<tr>
<td>61.05</td>
<td>Men's or boys' shirts, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>61.06</td>
<td>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>61.07</td>
<td>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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</tr>
<tr>
<td>61.08</td>
<td>Women’s or girls’ slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</td>
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</tr>
<tr>
<td>61.09</td>
<td>T-shirts, singlets and other vests, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>61.10</td>
<td>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>61.11</td>
<td>Babies’ garments and clothing accessories, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>61.12</td>
<td>Track suits, ski suits and swimwear, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>6113.00.00</td>
<td>Garments made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 5907.00.00</td>
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</tr>
<tr>
<td>61.14</td>
<td>Other garments, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>61.15</td>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>61.16</td>
<td>Gloves, mittens and mitts, knitted or crocheted.</td>
<td></td>
</tr>
<tr>
<td>ex 61.17</td>
<td>Other made up clothing accessories, knitted or crocheted, knitted or crocheted parts of clothing accessories.</td>
<td></td>
</tr>
<tr>
<td>62.01</td>
<td>Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-chers, wind-jackets and similar articles, other than those of heading No. 62.03.</td>
<td></td>
</tr>
<tr>
<td>62.02</td>
<td>Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-chers, wind-jackets and similar articles, other than those of heading No. 62.04.</td>
<td></td>
</tr>
<tr>
<td>62.03</td>
<td>Men’s or boys’ suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td></td>
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<tr>
<td>-------</td>
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</tr>
<tr>
<td>62.04</td>
<td>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear)</td>
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<tr>
<td>62.05</td>
<td>Men's or boys' shirts.</td>
<td></td>
</tr>
<tr>
<td>62.06</td>
<td>Women's or girls' blouses, shirts and shirt-blouses.</td>
<td></td>
</tr>
<tr>
<td>62.07</td>
<td>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</td>
<td></td>
</tr>
<tr>
<td>62.08</td>
<td>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligèes, bathrobes, dressing gowns and similar articles.</td>
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</tr>
<tr>
<td>62.09</td>
<td>Babies' garments and clothing accessories.</td>
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</tr>
<tr>
<td>62.10</td>
<td>Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.00.00.</td>
<td></td>
</tr>
<tr>
<td>62.11</td>
<td>Track suits, ski suits and swimwear; other garments.</td>
<td></td>
</tr>
<tr>
<td>62.1210.00</td>
<td>Brassières</td>
<td></td>
</tr>
<tr>
<td>62.1220.00</td>
<td>Girdles and panty-girdles</td>
<td></td>
</tr>
<tr>
<td>62.13</td>
<td>Handkerchiefs.</td>
<td></td>
</tr>
<tr>
<td>62.14</td>
<td>Shawls, scarves, mufflers, mantillas, veils and the like.</td>
<td></td>
</tr>
<tr>
<td>62.15</td>
<td>Ties, bow ties and cravats.</td>
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</tr>
<tr>
<td>ex 6216.00.00</td>
<td>Gloves, mittens and mitts (excluding industrial gloves).</td>
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</tr>
<tr>
<td>6217.10.00</td>
<td>Other made up clothing accessories.</td>
<td></td>
</tr>
<tr>
<td>63.02</td>
<td>Bed linen, table linen, toilet linen and kitchen linen.</td>
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</tr>
<tr>
<td>63.03</td>
<td>Curtains (including drapes) and interior blinds; curtain or bed valances.</td>
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</tr>
<tr>
<td>63.04</td>
<td>Other furnishing articles, excluding those of heading No. 94.04.</td>
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<tr>
<td>Code</td>
<td>Description</td>
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<tr>
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</tr>
<tr>
<td>6307.10.00</td>
<td>Floor cloths, dish cloths, clusters and similar cleaning cloths.</td>
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</tr>
<tr>
<td>6307.90.20</td>
<td>Dress patterns, of other textile materials</td>
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</tr>
<tr>
<td>6307.90.30</td>
<td>Flags, pennants and banners</td>
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</tr>
<tr>
<td>6307.90.40</td>
<td>Pin cushions</td>
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<tr>
<td>6307.90.90</td>
<td>Other made up textile articles</td>
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</tr>
<tr>
<td>6309.00.00</td>
<td>Worn clothing and other worn articles.</td>
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</tr>
<tr>
<td>6401.10.00</td>
<td>Footwear incorporating a protective metal toe-cap</td>
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</tr>
<tr>
<td>6401.92.10</td>
<td>Waterproof boots (Wellingtons)</td>
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</tr>
<tr>
<td>6403.40.00</td>
<td>Other footwear, incorporating a protective metal toe-cap</td>
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<tr>
<td>6504.00.00</td>
<td>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.</td>
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</tr>
<tr>
<td>ex 65.05</td>
<td>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.</td>
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</tr>
<tr>
<td>ex 65.05</td>
<td>Other felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed.</td>
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</tr>
<tr>
<td>ex 65.06</td>
<td>Other headgear, whether or not lined or trimmed (excluding safety headgear)</td>
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<tr>
<td>66.01</td>
<td>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</td>
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</tr>
<tr>
<td>6602.00.00</td>
<td>Walking sticks, seatsticks, whips, riding crops and the like.</td>
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</tr>
<tr>
<td>6701.00.10</td>
<td>Fans</td>
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</tr>
<tr>
<td>6702.10.10</td>
<td>Artificial flowers, foliage and fruit; articles of artificial flowers, foliage or fruit</td>
<td></td>
</tr>
<tr>
<td>ex 68.02</td>
<td>Articles of worked monumental or building stone (except slate)</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
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</tr>
<tr>
<td>6803.00.10</td>
<td>Troughs, reservoirs, basins and sinks, of slate or of agglomerated slate</td>
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</tr>
<tr>
<td>6809.90.90</td>
<td>Other articles of plaster or of compositions based on plaster</td>
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</tr>
<tr>
<td>6810.99.10</td>
<td>Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tomb-stones; reservoirs and troughs.</td>
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<tr>
<td>69.13</td>
<td>Statuettes and other ornamental ceramic articles.</td>
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</tr>
<tr>
<td>69.14</td>
<td>Other ceramic articles.</td>
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<tr>
<td>7016.10.90</td>
<td>Other glass cubes and other glass smallwares</td>
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<tr>
<td>7018.90.90</td>
<td>Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares</td>
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<tr>
<td>7321.11.10</td>
<td>Stoves and ranges</td>
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<td>7321.11.20</td>
<td>Cookers</td>
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<td>7321.11.30</td>
<td>Barbecues</td>
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<tr>
<td>7323.10.20</td>
<td>Pot scourers and scouring or polishing pads</td>
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</tr>
<tr>
<td>7323.93.00</td>
<td>Household articles of stainless steel:</td>
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</tr>
<tr>
<td>7323.93.10</td>
<td>Baking pans</td>
<td></td>
</tr>
<tr>
<td>7323.93.20</td>
<td>Buckets</td>
<td></td>
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<tr>
<td>7323.93.30</td>
<td>Dust bins</td>
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</tr>
<tr>
<td>7323.93.40</td>
<td>Funnels</td>
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<tr>
<td>7323.93.50</td>
<td>Watering-cans</td>
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<td>7323.93.60</td>
<td>Clothes hangers</td>
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</tr>
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<td>7323.93.70</td>
<td>Letter boxes</td>
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<tr>
<td>7323.94.00</td>
<td>Household articles of iron (other than cast iron) or steel, enameled:</td>
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<tr>
<td>Code</td>
<td>Item</td>
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<tr>
<td>7323.94.10</td>
<td>Baking pans</td>
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<tr>
<td>7323.94.20</td>
<td>Buckets</td>
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</tr>
<tr>
<td>7323.94.30</td>
<td>Dust bins</td>
<td></td>
</tr>
<tr>
<td>7323.94.40</td>
<td>Funnels</td>
<td></td>
</tr>
<tr>
<td>7323.94.50</td>
<td>Watering-cans</td>
<td></td>
</tr>
<tr>
<td>7323.94.60</td>
<td>Clothes hangers</td>
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</tr>
<tr>
<td>7323.94.70</td>
<td>Letter boxes</td>
<td></td>
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<tr>
<td>7615.10.20</td>
<td>Saucepans</td>
<td></td>
</tr>
<tr>
<td>7615.10.30</td>
<td>Baking, stew and frying pans</td>
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</tr>
<tr>
<td>8212.20.10</td>
<td>Safety razor blades</td>
<td></td>
</tr>
<tr>
<td>8310.00.00</td>
<td>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05</td>
<td></td>
</tr>
<tr>
<td>ex 8414.51.00</td>
<td>Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 12.5W</td>
<td></td>
</tr>
<tr>
<td>ex 84.15</td>
<td>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (excluding parts)</td>
<td></td>
</tr>
<tr>
<td>ex 84.18</td>
<td>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15 (excluding other furniture - chests, cabinets, display counters, show-cases and the like for storage and display, incorporating refrigerating or freezing equipment and parts)</td>
<td></td>
</tr>
<tr>
<td>8419.19.10</td>
<td>Solar water heaters, for domestic use</td>
<td></td>
</tr>
<tr>
<td>8419.19.20</td>
<td>Other solar water heaters</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>----------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>8419.19.30</td>
<td>Other water heaters, for domestic use</td>
<td></td>
</tr>
<tr>
<td>8419.19.90</td>
<td>Other water heaters, non-electric</td>
<td></td>
</tr>
<tr>
<td>8421.12.10</td>
<td>Clothes-driers for domestic use</td>
<td></td>
</tr>
<tr>
<td>85.06</td>
<td>Primary cells and primary batteries</td>
<td></td>
</tr>
<tr>
<td>85.07</td>
<td>Electric accumulators, including separators therefor, whether or not rectangular (including square)</td>
<td></td>
</tr>
<tr>
<td>8509.80.10</td>
<td>Blenders</td>
<td></td>
</tr>
<tr>
<td>8516.10.10</td>
<td>Electric instantaneous or storage water heaters</td>
<td></td>
</tr>
<tr>
<td>8516.60.10</td>
<td>Stoves and cookers</td>
<td></td>
</tr>
<tr>
<td>ex 85.19</td>
<td>Other record-players</td>
<td></td>
</tr>
<tr>
<td>ex 8519.30.00</td>
<td>Turntables (record-decks)</td>
<td></td>
</tr>
<tr>
<td>ex 8519.81.20</td>
<td>Pocket-size cassette-players</td>
<td></td>
</tr>
<tr>
<td>ex 8519.81.40</td>
<td>Other magnetic tape recorders incorporating sound reproducing apparatus</td>
<td></td>
</tr>
<tr>
<td>ex 8519.81.90</td>
<td>Other, cassette-type</td>
<td></td>
</tr>
<tr>
<td>ex 8519.81.90</td>
<td>Other sound reproducing apparatus</td>
<td></td>
</tr>
<tr>
<td>ex 8519.81.90</td>
<td>Other, cassette-type magnetic tape recorders</td>
<td></td>
</tr>
<tr>
<td>8523.29.60</td>
<td>Magnetic tapes for reproducing phenomena other than sound or image</td>
<td></td>
</tr>
<tr>
<td>ex 8523.29.90</td>
<td>Other magnetic tapes</td>
<td></td>
</tr>
<tr>
<td>ex 8523.80.90</td>
<td>Gramophone records</td>
<td></td>
</tr>
<tr>
<td>85.27</td>
<td>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock</td>
<td></td>
</tr>
<tr>
<td>85.28</td>
<td>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</td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td>HS Code</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------------------------------------------------</td>
<td>-----------</td>
<td></td>
</tr>
<tr>
<td>Other filament lamps, excluding ultra-violet or infra-red lamps</td>
<td>8539.39</td>
<td></td>
</tr>
<tr>
<td>Other discharge lamps</td>
<td>8539.39</td>
<td></td>
</tr>
<tr>
<td>Steel band instruments</td>
<td>9206.00.10</td>
<td></td>
</tr>
<tr>
<td>Swivel seats with variable height adjustment</td>
<td>9401.30.00</td>
<td></td>
</tr>
<tr>
<td>Seats of cane, osier, bamboo or similar materials</td>
<td>9401.90.00</td>
<td></td>
</tr>
<tr>
<td>Other seats, with wooden frames</td>
<td>9401.90.00</td>
<td></td>
</tr>
<tr>
<td>Other seats, with metal frames</td>
<td>9401.90.00</td>
<td></td>
</tr>
<tr>
<td>Other seats</td>
<td>9401.80.00</td>
<td></td>
</tr>
<tr>
<td>Parts of seats</td>
<td>9403.20.90</td>
<td></td>
</tr>
<tr>
<td>Other metal furniture</td>
<td>9403.40.00</td>
<td></td>
</tr>
<tr>
<td>Wooden furniture of a kind used in the kitchen</td>
<td>9403.50.00</td>
<td></td>
</tr>
<tr>
<td>Wooden furniture of a kind used in the bedroom</td>
<td>9403.60.90</td>
<td></td>
</tr>
<tr>
<td>Other wooden furniture</td>
<td>9403.70.90</td>
<td></td>
</tr>
<tr>
<td>Other furniture of plastics</td>
<td>9403.81.90</td>
<td></td>
</tr>
<tr>
<td>Other furniture of other materials</td>
<td>9403.90.00</td>
<td></td>
</tr>
<tr>
<td>Parts</td>
<td>9404.10.00</td>
<td></td>
</tr>
<tr>
<td>Mattress supports</td>
<td>9404.10.00</td>
<td></td>
</tr>
<tr>
<td>Mattresses</td>
<td>9404.10.00</td>
<td></td>
</tr>
<tr>
<td>Other articles of bedding and similar furnishings</td>
<td>9504.90.00</td>
<td></td>
</tr>
<tr>
<td>Playing cards</td>
<td>9504.90.00</td>
<td></td>
</tr>
<tr>
<td>Draught and chess boards</td>
<td>9505.10.10</td>
<td></td>
</tr>
<tr>
<td>Artificial Christmas trees</td>
<td>9505.10.10</td>
<td></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>-----------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>96.01</td>
<td>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).</td>
<td></td>
</tr>
<tr>
<td>9602.00.00</td>
<td>Worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, of steatite, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin, (except gelatin of heading 3503.00) and articles of unhardened gelatin.</td>
<td></td>
</tr>
<tr>
<td>9603.10.00</td>
<td>Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles</td>
<td></td>
</tr>
<tr>
<td>ex 9603.21.00</td>
<td>Tooth brushes</td>
<td></td>
</tr>
<tr>
<td>9603.90.10</td>
<td>Feather dusters</td>
<td></td>
</tr>
<tr>
<td>9603.90.20</td>
<td>Scrubbing brushes</td>
<td></td>
</tr>
<tr>
<td>9603.90.30</td>
<td>Other brooms and mops for sweeping roads and floors</td>
<td></td>
</tr>
<tr>
<td>9608.10.00</td>
<td>Ball point pens</td>
<td></td>
</tr>
<tr>
<td>9611.00.10</td>
<td>Rubber stamps</td>
<td></td>
</tr>
<tr>
<td>9613.10.00</td>
<td>Pocket lighters, gas fuelled, non-refillable</td>
<td></td>
</tr>
<tr>
<td>ex 96.15</td>
<td>Combs, hair-slides and the like</td>
<td></td>
</tr>
<tr>
<td>9615.90.10</td>
<td>Hairpins</td>
<td></td>
</tr>
</tbody>
</table>
PART IV

EXEMPTION FROM EXPORT DUTIES OF CUSTOMS

1. Raw gold within the meaning of the Mining Act.
2. Cut or uncut and polished stoned.
3. Agricultural products and their by-products, excluding cane sugar and molasses.
4. Forest products including timber and lumber (other than greenheart timber and lumber), wood pulp, firewood, charcoal, bark and extracts of bark, and the following when derived from wild growing trees or plants; fruit, oils, balata, rubber, and other latex, gums, resins, spices, tan-stuffs, dye-stuffs, drugs, leaves, fibres, flosses, thatching materials and orchid.
5. Goods entered for re-exportation or exported on drawback, when exported.
6. Bona fide samples of produce or manufacture of Guyana.
7. Goods ordinarily liable to export duty not exceeding two dollars, and intended for exhibition purposes only.
8. Articles of household furniture bona fide in use, and not intended for sale or exchange.
10. Manganese.
11. Goods consigned from Guyana to any Caribbean Community State (CARICOM) mentioned in Part II of this schedule.
12. Fish, including shark fins but excluding aquarium fish.
13. Shrimp.

NOTE:
In this part of the Schedule “timber and lumber” included trees when they have fallen or have been felled, and all wood, whether cut up or fashioned or hollowed out for any purpose or not.
SECOND SCHEDULE
PROHIBITED AND RESTRICTED IMPORTS
PART 1—LIST OF PROHIBITED IMPORTS

1. Base or counterfeit coin of any country. 
   Counterfeit coin.

2. Coin legally current in Guyana of any money purporting to be such, not being of the established standard weight and fineness 
   Coin sub-standard.

3. Articles of food intended for human consumption declared by the Competent Authority to be unfit for such purposes. 
   Food, unfit for consumption.

4. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles. 
   Indecent articles.

5. Infected cattle, sheep or other animals, or carcases thereof; and hides, skins, horns, hoofs or any other part of cattle or other animals which may be prohibited in order to prevent the introduction or spread of any communicable disease. 
   Infected cattle etc.

6. Matches containing white (yellow) phosphorous 
   Matches.

7. (a) Goods, which, if sold, would be liable to forfeiture under the Merchandise Marks Act 
   Goods without necessary indication.
  
   (b) Goods manufactured outside Guyana, which whether or not bearing a name or trade mark, do not carry in relation to themselves a definite indication of the country in which they were made or produced unless the Commissioner- General having regard to the nature of such goods and the requirements of any Regulations applicable thereto, deems otherwise.

8. Prepared opium and pipes or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking. 
   Opium prepared.

9. Shaving brushes manufactured in or exported from Japan. 
   Shaving brushes.

10. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps. 
    Stamps.

11. Goods the importation of which is prohibited by any other Law of Guyana. 
    General.

* * *
PART 11 - LIST OF RESTRICTED IMPORTS

1. Arms and ammunition except with the written permission of the Commissioner of Police.

2. Cocaine, heroin, cannabis sativa (known as indien hemp or bhang), cannabis indica, choras, or any preparation or mixture thereof, except under licence of the Chief Medical Officer.

3. Goods which bear a design imitating any currency or bank notes or coin in common use in Guyana or elsewhere unless with the approval of the Commissioner-General.

4. Spirits (not being liqueurs, cordials, perfumed spirits or medical spirits) and wine, unless specifically reported as such, and unless in aircraft, or in ships of twenty seven decimal three zero (27.30) tonnes burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of forty one (41) litres at the least or unless in glass or stone bottle properly packed in cases, or in demijohns, each case or demijohn containing not less than forty one (41) litres.

5. Tobacco, cigars, cigarillos or cigarettes, unless specifically reported as such and unless in aircraft, or in ships of ninety decimal one zero (90.10) tonnes burden at least, and unless in whole and complete packages each containing not less than nine decimal one zero (9.10) kilogramme net weight of tobacco, cigars, cigarillos and cigarettes may be imported through the parcel post in quantities of less than nine decimal one zero (9.10) kilogramme net weight.

6. Tobacco extracts, essences or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalks flour except under such conditions as the Commissioner-General with the approval of the Minister, may either generally or in any particular case allow.

7. Goods the importation of which is regulated by any other law of Guyana except in accordance with such law.

8. Exotic species of fish except in accordance with the terms of a licence granted by the Chief Agricultural Officer.

9. Cinematographic films (within the meaning of Section 2 of the Cinematograph Act) to the exhibition of which the exemption provided in Section 16 (1) (a) or (c) of the said Act applies, unless:

   (a) the time of the importation of any such film into Guyana, the importer thereof deposits it with an Officer who shall issue a receipt thereof;

   (b) the importer furnishes the Minister responsible for public safety and public order with a true statement of the general nature of the subject matter of any such film;

   (c) the Minister on satisfying himself by such means as he may think fit (including the taking of custody of the film for the purpose of viewing it) that the film is in no manner prejudicial to public safety, public order, public morality, public health or the defence of Guyana, issues to the importer a certificate to that effect, and
(d) the importer presents the certificate and the receipt to the Officer and pays such duty as may
be payable on the same.

10. Any printed matter which in the opinion of the Minister for the time being assigned responsibility
for public safety and order is prejudicial to the defence of Guyana, public safety of public order.

11. (a) Motor cars and light commercial vehicles, including mini-buses, vans,ettes, pick-up
trucks, land rovers and similar class of vehicles imported by –

(i) a Guyanese returning home to take up permanent residence (including a Guyanese student or a Guyanese on secondment overseas).

(ii) a person importing or receiving such a vehicle as gift from overseas, subject to paragraph
(c).

(b) A person mentioned in paragraph (a) (i) shall be permitted to import a vehicle mentioned in
paragraph (a) of any engine capacity subject to the following condition –

(i) the importer shall not sell, dispose of, or transfer the vehicle within
three years from the date of importation.

(c) A person mentioned in paragraph (a) (ii) importing or receiving vehicle mentioned in paragraph
(a) as a gift from overseas is permitted to import it subject to the following conditions –

(i) in the case of a motor car, the engine capacity shall not exceed 2000 c.c., if it uses
gasoline; or 2500 c.c., if it uses diesel, but where the engine capacity exceeds 2000
c.c., if it uses gasoline, or 2500 c.c., if it uses diesel, and the motor car is a used motor
car, it must have been in the donor’s possession for not less than one year and shall
not be more than three years old.

(ii) the importer shall not sell, dispose of, or transfer the vehicle within three years from
the date of importation.

(d) Notwithstanding the provisions of the preceding paragraphs the Minister may, if he considers
the importation by any person mentioned in paragraph (a) of any vehicle or any class of vehicle
mentioned in this item to be in the public interest, authorize the importation thereof upon such
terms and conditions as he may impose.

12. (a) Motor vehicles including cars, vans, sport utility vehicles, pick-ups, buses
and similar vehicles that are eight years old and over from the date of manu-
facture to the date of importation.

(b) The restriction in paragraph (a) excludes heavy duty vehicles including trucks,
lorries, vehicles used in agricultural, mining and industrial sector and special
purpose vehicles.

(c) Paragraph (a) and (b) shall come into operation on 1st May, 2016.

13. (a) Expanded polystyrene food service products used in the packaging of beverage.
A.D. 2019]  CUSTOMS (AMENDMENT OF SCHEDULES) ACT  [No. 16

food and food products except expanded polystyrene containers used
for packaging frozen fish and seafood.

(b) Paragraph (a) shall come into operation on 1st May, 2016.

14. (a) Used tyres for motor vehicles including motor cars, vans, sport utility vehicles,
pick-ups, buses and other similar vehicles.

(b) The restriction in paragraph (a) excludes heavy duty vehicles including
trucks, lorries, vehicles used in the agricultural and industrial sector and
special purpose vehicles.

(c) Vehicles referred to in paragraph (a) shall be fitted with new tyres, including
spare tyres, prior to clearance and release of such vehicles in a manner
to be determined by the Commissioner-General.

(15) Vehicle cuts for motor vehicles unless they are presented without the chassis in whole or part, and/or
disassembled to the satisfaction of the Commissioner-General.
THIRD SCHEDULE
PROHIBITED AND RESTRICTED EXPORTS

PART 1 - LIST OF PROHIBITED EXPORTS

1. Goods the importation of which is prohibited by any other law of Guyana.
2. Any article other than -
   (e) a ring worn by a passenger and shown to the satisfaction of the Commissioner-General to be significant of the marriage or engagement of that passenger, or
   (b) one watch worn by a passenger, consisting wholly or partly of precious or semi-precious stone or of precious metal or of rolled precious metal or of pearl, and which -
   (i) if, in the possession of a female passenger of or over twelve years of age, exceeds twelve thousand dollars in value either alone or in the aggregate with any other such articles;
   (ii) if, in the possession of a male passenger of or over twelve years of age, exceeds nine thousand dollars in value either alone or in the aggregate with any other such articles;
   (iii) if, in the possession of a passenger under twelve years of age, exceeds three thousand dollars in value either alone or in the aggregate with any other such articles; or
   (iv) in any cases not mentioned in sub-paragraphs (i), (ii), and (iii), is in excess of fifteen hundred dollars in value either alone or in the aggregate with any other articles with which it is sought to be exported, and in respect of the exportation of which neither an export licence nor the written approval of the Minister has first been obtained.
PART 11 - LIST OF RESTRICTED EXPORTS

1. Goods the exportation of which is regulated by any other Law of Guyana except in accordance with such Law.
THE FOURTH SCHEDULE OF THE CUSTOMS TARIFF
- THE COMMON MARKET OF THE CARIBBEAN COMMUNITY

SCHEDULE I

LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER ARTICLE 84 OF THE REVISED TREATY AND THE RULES REGARDING COMMUNITY ORIGIN

THE TREATY ESTABLISHING THE CARIBBEAN COMMUNITY
ARTICLE 84
Community Rules of Origin

1. Subject to the provisions of this Article, goods that have been consigned from one Member State to a consignee in another Member State shall be treated as being of Community origin, where the goods:
   a. have been wholly produced within the Community; or
   b. have been produced within the Community wholly or partly from materials imported from outside the Community or from materials of undetermined origin by a process which effects a substantial transformation characterized:
      i. by the goods being classified in a tariff heading different from that in which any of those materials is classified; or
      ii. in the case of the goods set out in the List in Schedule I to this Treaty (hereinafter referred to as "the List"), only by satisfying the conditions therefore specified.

2. Goods that have been consigned from one Member State to a consignee in another Member State for repair, renovation or improvement shall, on their return to the Member State from which they were exported, be treated for the purpose of re-importation only, in like manner as goods which are of Community origin, provided that the goods are reconsigned directly to that Member State from which they were exported and the value of materials imported from outside the Community or of undetermined origin which have been used in the process of repair, renovation or improvement does not exceed:
   a. in the case where the goods have undergone the process of repair, renovation or improvement in a More Developed Country, 65 per cent of the cost of repair, renovation or improvement;
   b. in the case where the goods have undergone the process of repair, renovation or improvement in a Less Developed Country, 85 per cent of the cost of repair, renovation or improvement.

3. Where there is an interruption or inadequacy of supplies of regional materials and the manufacturer of goods, for which the qualifying condition for Community origin is that of "wholly produced" or "produced from regional materials", is unable by reason of circumstances beyond his control to obtain supplies of the regional materials, he shall so inform the competent authority.

4. The competent authority shall:
   a. after receipt of information from the manufacturer, cause investigations to be made into the matter, and if he is satisfied that the representation from the manufacturer is justified, submit to the Secretary-General in the prescribed instrument an application for a certificate provided for in this Article;
   b. at the time of making the application, inform the other Member States of the inability of the manufacturer to obtain the supplies of the required materials from within the Community with respect to quantities and specifications of the materials sought and the period during which the materials are required.

5. The Secretary-General shall, on receipt of the application from the competent authority:
   a. forthwith make the relevant enquiries by the quickest possible means from the competent authorities in the other Member States as to their ability to supply the materials required by the manufacturer; and
   b. request a reply to the enquiry from each competent authority within seven calendar days of the dispatch of his enquiry.

6. A competent authority shall reply to the enquiry referred to in paragraph 5 within the time specified.

7. Where the Secretary-General, on the basis of his investigations, is satisfied that the application received from the competent authority justifies favourable consideration, he shall, notwithstanding that he may not have received a reply to his enquiry from one or more Member States, within fourteen calendar days after the receipt of the application from the competent authority, issue, on behalf of COTED, a certificate to the competent authority authorising the use of like materials from outside the Community, subject to such conditions as he may think fit to impose.
8. The Secretary-General shall inform the Member States of the issue of his certificate, including any conditions attaching thereto and that notwithstanding anything to the contrary in the provisions of this Article, goods manufactured from like materials imported from outside the Community shall be deemed to be of Community origin.

9. A Member State may treat as of Community origin any imports consigned from another Member State, provided that the like imports consigned from any other Member State are accorded the same treatment. Member States concerned shall promptly inform COTED of any trading arrangements concluded pursuant to this paragraph and COTED may, as it thinks fit, recommend to the Member States concerned the adoption of alternative trading arrangements.

10. The provisions of Schedule I shall apply to and have effect for the purposes of this Article. COTED shall keep the Schedule and, in particular, the List under continuous review, and may amend the Schedule in order to ensure the achievement of the objectives of the Community.

11. The issue of a certificate in accordance with paragraph 7 shall be reported by the Secretary-General to COTED at the Meeting of COTED next following the date of issue thereof.
SCHEDULE I

LIST OF CONDITIONS TO BE COMPLIED WITH AS PROVIDED UNDER ARTICLE 84 OF THE ANNEX TO THE TREATY AND THE RULES REGARDING COMMUNITY ORIGIN

This Schedule consists of –

(a) the List comprising goods referred to in sub-paragraph (b) (i) of paragraph 1 of Article 84 of the Treaty,
(b) the Rules regarding Community origin.
(a) THE LIST

The application of the List is governed by the following general notes:

(i) In this List, where a tariff heading is preceded by the word “ex”, only those products of that heading specified in the column headed “Product” are referred to. Descriptions of finished products and of materials are to be interpreted according to the relative Section and Chapter. Notes of the Harmonised Commodity Description and Coding System (HS) and the General Rules for the Interpretation of the Harmonised System.

(ii) Four figure references of the type “04.02”, “17.04”, etc., are references to the headings of the Harmonised Commodity Description and Coding System (HS).

(iii) Where the condition to be complied with for any product does not prescribe the use of regional materials, it shall always be understood that materials imported from outside the Community or of undetermined origin may be used. If such materials are used in a more advanced state of processing than that specified in the List, the finished product shall be ineligible for Community treatment.

* * * * *
<table>
<thead>
<tr>
<th>TARIFF HEADING</th>
<th>PRODUCT</th>
<th>CONDITIONS TO BE COMPLIED WITH</th>
<th>MDCs</th>
<th>LDCs</th>
</tr>
</thead>
<tbody>
<tr>
<td>02.01</td>
<td>Meat of bovine animals, fresh or chilled</td>
<td>Production from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on the first importation into the community</td>
<td>Production from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on the first importation into the community</td>
<td></td>
</tr>
<tr>
<td>02.02</td>
<td>Meat of bovine animals, frozen</td>
<td>Production from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on the first importation into the community</td>
<td>Production from bovine animals of 01.02 imported from outside the Community, provided that the weight of each animal did not exceed 270 kg on the first importation into the community</td>
<td></td>
</tr>
<tr>
<td>02.03</td>
<td>Meat of swine, fresh, chilled or frozen</td>
<td>Wholly produced</td>
<td>Wholly produced</td>
<td></td>
</tr>
<tr>
<td>02.04</td>
<td>Meat of sheep or goats, fresh, chilled or frozen</td>
<td>Wholly produced</td>
<td>Wholly produced</td>
<td></td>
</tr>
<tr>
<td>02.05</td>
<td>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</td>
<td>Wholly produced</td>
<td>Wholly produced</td>
<td></td>
</tr>
<tr>
<td>02.06</td>
<td>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen</td>
<td>Wholly produced</td>
<td>Wholly produced</td>
<td></td>
</tr>
<tr>
<td>02.07</td>
<td>Meat and edible offal, of the poultry of 01.05, fresh, chilled or frozen</td>
<td>Wholly produced</td>
<td>Wholly produced</td>
<td></td>
</tr>
<tr>
<td>02.08</td>
<td>Other meat and edible meat offal, fresh, chilled or frozen</td>
<td>Wholly produced</td>
<td>Wholly produced</td>
<td></td>
</tr>
<tr>
<td>0208.00</td>
<td>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in lumps, dried or smoked</td>
<td>Wholly produced</td>
<td>Wholly produced</td>
<td></td>
</tr>
<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
<td>CONDITIONS TO BE COMPLIED WITH</td>
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<td></td>
<td></td>
<td>MDCs</td>
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</tr>
<tr>
<td>02.10</td>
<td>Meat and edible meat offal, salted, in brine, dried or smoked, edible bones and meals of meat or meat offal.</td>
<td>Wholly produced</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chap. 3</td>
<td>Fish and crustaceans, molluscs and other aquatic invertebrates.</td>
<td>Wholly produced</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ex. 04.01</td>
<td>UHT milk, pasteurized milk</td>
<td>Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>04.02</td>
<td>Milk and cream, concentrated or containing added sugar or other sweetening matter.</td>
<td>Produced from regional materials of 04.01 or from materials of 04.02 provided that the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>04.06</td>
<td>Cheese</td>
<td>Produced in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>05.02</td>
<td>Pig's, hog's, or boar's intestines and hair, boar's hair and other bristles making hair, waste of such intestines or hair</td>
<td>Wholly produced</td>
<td></td>
<td></td>
</tr>
<tr>
<td>05.02</td>
<td>Horsehair and horsehair waste, whether or not put up as plumes with or without supporting materials.</td>
<td>Wholly produced</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0504.00</td>
<td>Sails, blankets and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked</td>
<td>Wholly produced</td>
<td></td>
<td></td>
</tr>
<tr>
<td>05.02</td>
<td>Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with inwashed edges) and down, not further worked than cleaned, disinfected or treated for preservation, powder and waste of feathers or parts of feathers.</td>
<td>Wholly produced</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16]

**TARIFF HEADING** | **PRODUCT** | **CONDITIONS TO BE COMPLIED WITH** | **MDCs** | **LDCs**  
--- | --- | --- | --- | ---  
05.06 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degermised; powder and waste of these products. | Wholly produced | Wholly produced  
05.07 | Ivory, tortoise-shell, whale-bone and whale-bone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, powder and waste of these products. | Wholly produced | Wholly produced  
05.10 | Animal products not otherwise specified or included; dried skins of Chapters 1 or 3, unfit for human consumption. | Wholly produced | Wholly produced  
06.03 | Bouquets, floral baskets, wreaths and similar articles. | Produced from regional materials of Chapter 6 | Produced from regional materials of Chapter 6  
06.04 | Bouquets, floral baskets, wreaths and similar articles. | Produced from regional materials of Chapter 6 | Produced from regional materials of Chapter 6  
07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | Wholly produced | Wholly produced  
07.11 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | Wholly produced | Wholly produced  
07.12 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | Wholly produced | Wholly produced  
07.13 | Diced leguminous vegetables, seeded, whether or not skinned or split. | Wholly produced | Wholly produced  
08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter. | Wholly produced | Wholly produced  
08.11 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter. | Produced from regional materials of Chapter 8 and 17.01 | Produced from regional materials of Chapter 8 and 17.01  
08.12 | Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. | Wholly produced | Wholly produced  

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<table>
<thead>
<tr>
<th>Tariff Heading</th>
<th>Product</th>
<th>Conditions to be Complied With</th>
</tr>
</thead>
<tbody>
<tr>
<td>08.13</td>
<td>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>08.14</td>
<td>Peel of other fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in syrup, in sulphur water or other preserving solutions</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>ex 09.02</td>
<td>Herbal tea</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of all materials used.</td>
</tr>
<tr>
<td>ex 09.10</td>
<td>Cumin powder and ground rosemary</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>ex 09.10</td>
<td>Mixed spices (including curry)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>ex 11.02</td>
<td>Cereal flours other than of wheat</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>ex 11.03</td>
<td>Cereal grits, meal and pellets (other than dehulled)</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>11.04</td>
<td>Cereal grains otherwise worked (for example, milled, rolled, flaked, ground, sliced or kibbled), except rice of heading 10.04; germ or cereals, whole, rolled, flaked or ground.</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>11.05</td>
<td>Flour, meal, powder: flours, granules and pellets of potatoes.</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>11.06</td>
<td>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of soy or of roots or tubers of heading 07.14; flour, meal and powder of the products of Chapter 8.</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>11.07</td>
<td>Malt, whether or not roasted</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>11.08</td>
<td>Starches; inulin</td>
<td>Wholly produced</td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>Tariff Heading</th>
<th>Product</th>
<th>Conditions to be Complied With</th>
</tr>
</thead>
<tbody>
<tr>
<td>1109.00</td>
<td>Wheat gluten, whether or not dried</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>1201.00</td>
<td>Soy products, whether or not broken</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>Tariff Heading</td>
<td>Product</td>
<td>Conditions to be Complied With</td>
</tr>
<tr>
<td>----------------</td>
<td>-------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>12.02</td>
<td>Groundnuts, not roasted or otherwise cooked, whether or not shelled or broken.</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>12.03</td>
<td>Copra</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>12.04</td>
<td>Linseed, whether or not broken</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>12.05</td>
<td>Rape or colza seeds, whether or not broken</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>12.06</td>
<td>Sunflower seeds, whether or not broken</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>12.07</td>
<td>Other oil seeds and oleaginous fruits, whether or not broken</td>
<td>Wholly produced</td>
</tr>
<tr>
<td></td>
<td>ex 12.08</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard or of soya beans</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>12.12</td>
<td>Linseed beans, safflower and other seeds, sugar beet and sugar cane, fresh, chipped, flaked or meal, whether or not ground, but stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sphaerum) of a kind used primarily for human consumption, not elsewhere specified or included.</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>12.13</td>
<td>Cereal stones and hulks, unpressed, whether or not chopped, ground, pressed or in the form of pellets</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>12.14</td>
<td>Sucrees, margarines, huzler cakes, hay, linseed (arachis), cocoa, cacaoine, fishaga, kala, lupines, vanilla and similar taro products, whether or not in the form of pellets</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>13.00</td>
<td>Lac, gums, resins and other vegetable cappings and exudates</td>
<td>Wholly produced</td>
</tr>
</tbody>
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<thead>
<tr>
<th>Tariff Heading</th>
<th>Product</th>
<th>Conditions to be Complied With</th>
</tr>
</thead>
<tbody>
<tr>
<td>14.91</td>
<td>Vegetable materials of a kind used primarily for flavoring (for example, blackwood, rutabas, reeds, nuxho, caya, ruffio, dinner, breasted or dried cereal grains, and lime bark)</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>1402.00</td>
<td>Vegetable materials of a kind used as stuffing or as padding (for example, kapok, vegetable hair, and de-ebroid), whether or not put up in a layer with or without supporting material</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>Tariff Heading</td>
<td>Product Description</td>
<td>Conditions to Be Complied With</td>
</tr>
<tr>
<td>----------------</td>
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</tr>
<tr>
<td>15.04</td>
<td>Vegetable products not otherwise specified or included (excluding section 12)</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>15.05</td>
<td>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03, (excluding bone fat and fats obtained from waste)</td>
<td>Produced from regional materials of 02.09</td>
</tr>
<tr>
<td>15.06</td>
<td>Fat of bovine animals, sheep or goats, other than those of heading 15.03</td>
<td>Produced from regional materials of 01.02 or 01.04</td>
</tr>
<tr>
<td>15.08</td>
<td>Groundnut oil and its fractions, whether or not refined, but not chemically modified</td>
<td>Produced from regional materials of 12.02</td>
</tr>
<tr>
<td>15.09</td>
<td>Olive oil and its fractions, whether or not refined, but not chemically modified</td>
<td>Produced from regional materials of Chapters 7 and 12</td>
</tr>
<tr>
<td>15.10</td>
<td>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</td>
<td>Produced from regional materials of Chapters 7 and 12</td>
</tr>
<tr>
<td>15.11</td>
<td>Palm oil and its fractions, whether or not refined, but not chemically modified</td>
<td>Produced from regional materials of Chapters 7 and 12</td>
</tr>
<tr>
<td>15.12</td>
<td>Palm oil and its fractions, refined, but not chemically modified</td>
<td>Produced from regional materials of Chapters 7 and 12</td>
</tr>
<tr>
<td>15.13</td>
<td>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified</td>
<td>Produced from regional materials of Chapters 7 and 12</td>
</tr>
<tr>
<td>15.14</td>
<td>Coconut (coconut), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified</td>
<td>Produced from regional materials of 12.06 and 12.07</td>
</tr>
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MDCs | LDCs |
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<tbody>
<tr>
<td>15.04</td>
<td>Produced from regional materials of 12.06 and 12.07</td>
</tr>
<tr>
<td>15.05</td>
<td>Produced from regional materials of Chapters 7, 8 and 12</td>
</tr>
<tr>
<td>15.16</td>
<td>Produced from regional materials of Chapters 7 and 12</td>
</tr>
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</table>
### Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>Tariff Heading</th>
<th>Product Details</th>
<th>Conditions to Be Complied With</th>
</tr>
</thead>
<tbody>
<tr>
<td>18.01</td>
<td>Sausages and similar products of pork</td>
<td>Produced from regional materials of 02.03 or 02.06 or 02.09</td>
</tr>
<tr>
<td>16.02</td>
<td>Hams and shoulders</td>
<td>Produced from regional materials of 02.03 or 02.09</td>
</tr>
<tr>
<td>17.01</td>
<td>Cane or beet sugar, not containing added flavouring or colouring matter, in solid form</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>17.02</td>
<td>Molasses and fructose, in solid form</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>17.03</td>
<td>Molasses resulting from the extraction or refining of sugar, (excluding flavoured or coloured molasses)</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>17.04</td>
<td>Sugar confectionary (excluding white chocolate) not containing cocoa</td>
<td>Produced from regional materials of 17.01</td>
</tr>
<tr>
<td>1801.00</td>
<td>Cocoa beans, whole or broken, raw or roasted</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>1802.00</td>
<td>Cocoa shells, husks, skins and other cocoa waste</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>18.03</td>
<td>Cocoa paste, whether or not defatted</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>1804.00</td>
<td>Cocoa butter, fat and oil</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>1805.00</td>
<td>Cocoa powder, not containing added sugar or other sweetening matter</td>
<td>Production from regional materials of 17.01 and where extra-regional materials are used the value of these materials does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>18.06</td>
<td>Chocolate confectionary</td>
<td>Produced from malt extract</td>
</tr>
<tr>
<td>15.01</td>
<td>Food preparations of malt extract</td>
<td>Produced from regional materials of Chapters 7 and 9 and 17.01</td>
</tr>
<tr>
<td>20.01</td>
<td>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>20.02</td>
<td>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
<td>CONDITIONS TO BE COMPLIED WITH</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>MDCs</td>
</tr>
<tr>
<td>ex 20.06</td>
<td>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, or not elsewhere specified or included (excluding peanut butter, ground-nuts and cashew nuts)</td>
<td>Produced from regional materials of Chapter 8 and 12.02 and 17.01</td>
</tr>
<tr>
<td>ex 20.08</td>
<td>Peanut (ground nuts, prepared or preserved)</td>
<td>Produced from regional materials of Chapters 7 and 8 and 17.01</td>
</tr>
<tr>
<td>20.09</td>
<td>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</td>
<td>Produced from regional materials of 09.01</td>
</tr>
<tr>
<td>ex 21.01</td>
<td>Extracts, essences and concentrates, of coffee, and preparations with a basis of coffee</td>
<td>Produced from seed yeast</td>
</tr>
<tr>
<td>ex 21.02</td>
<td>Dried yeast</td>
<td>Wholly produced</td>
</tr>
<tr>
<td>Tariff Heading</td>
<td>Product Description</td>
<td>Conditions to be complied with</td>
</tr>
<tr>
<td>----------------</td>
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<td>--------------------------------</td>
</tr>
<tr>
<td>21.02</td>
<td>Dead unicellular algae</td>
<td>Produced from materials of 21.06 the value of which does not exceed 8 percent of the export price of the finished product. Wholly produced.</td>
</tr>
<tr>
<td>21.08</td>
<td>Frozen meats</td>
<td>Produced from regional materials of Chapters 7 and 8 and 17.01.</td>
</tr>
<tr>
<td>22.02</td>
<td>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09 (excluding milk based beverages)</td>
<td>Produced from materials not included in 22.07 or 22.08.</td>
</tr>
<tr>
<td>22.07</td>
<td>Unfermented ethyl alcohol of an alcoholic strength by volume of 80% vol or higher, ethyl alcohol and other alcohols, denatured, or any strength.</td>
<td>Produced from materials not included in 22.07.</td>
</tr>
<tr>
<td>22.08</td>
<td>Spirits</td>
<td>Produced from regional materials of 22.07.</td>
</tr>
<tr>
<td>22.08</td>
<td>Liqueurs and other spirituous beverages</td>
<td>Produced from regional materials of 22.07.</td>
</tr>
<tr>
<td>22.08</td>
<td>Spirit vinegars</td>
<td>Produced from materials of 22.08 the value of which does not exceed 5 percent of the export price of the finished product. Produced from regional materials of Chapter 17.</td>
</tr>
<tr>
<td>22.09</td>
<td>Prepared complete animal foods</td>
<td>Produced from milk or cocoa or sea salt.</td>
</tr>
<tr>
<td>22.09</td>
<td>Prepared complete animal foods</td>
<td>Produced from materials of 22.09 the value of which does not exceed 5 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>25.15</td>
<td>Salt</td>
<td>Produced by sawing.</td>
</tr>
<tr>
<td>25.15</td>
<td>Salt</td>
<td>Produced by sawing.</td>
</tr>
<tr>
<td>27.10</td>
<td>Lubricating oils</td>
<td>Production in which the value of extra-regional materials used does not exceed 65 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>28.10</td>
<td>Oxides of boron; boron oxides</td>
<td>Produced by chemical transformation.</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Tariff Heading</th>
<th>Product Description</th>
<th>Conditions to be Complied with</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>MOCs</td>
</tr>
<tr>
<td>28.11</td>
<td>Other inorganic acids and other inorganic oxygen compounds of non-metals, (excluding water and sulphur dioxide)</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.12</td>
<td>Halides and halide oxides of non-metals</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.12</td>
<td>Sulphides of non-metals, commercial phosphorus trioxide</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.18</td>
<td>Artificial carbon or not chemically defined, aluminium oxide, aluminium hydroxide</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.27</td>
<td>Bromides and bromide oxides, iodides and iodide oxides</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.26</td>
<td>Hypobromites</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.26</td>
<td>Chlorides and perchlorates, bromides and perchlorates, iodides and iodides oxides</td>
<td>Produced by chemical transformation</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tariff Heading</th>
<th>Product Description</th>
<th>Conditions to be Complied with</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>LEDCs</td>
</tr>
<tr>
<td>28.30</td>
<td>Sulphides; polysulphides</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.32</td>
<td>Sulphides; polysulphates</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.33</td>
<td>Peroxosulphates (peroxides)</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.34</td>
<td>Nitrites; nitrites</td>
<td>Produced by chemical transformation from materials of 28.43</td>
</tr>
<tr>
<td>28.35</td>
<td>Phosphates (hydroporphates), phosphonates (hydroxides), phosphates and polyphosphates</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.36</td>
<td>Carbonates; percarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.37</td>
<td>Cyanides, cyanide oxides and complex cyanides</td>
<td>Produced by chemical transformation</td>
</tr>
</tbody>
</table>
## A.D. 2019] CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16

<table>
<thead>
<tr>
<th>TARIFF HEADINGS</th>
<th>PRODUCT</th>
<th>CONDITIONS TO BE COMPLIED WITH</th>
</tr>
</thead>
<tbody>
<tr>
<td>28.39</td>
<td>Silicates, commercial alkali metal silicates</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.40</td>
<td>Rosins, paraaromatics (paraffins)</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.41</td>
<td>Salts of oxoacid or oxoacidic acids</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.42</td>
<td>Other salts of inorganic acids or peracids, excluding acids</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.43</td>
<td>Colloidal precious metals; manganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals</td>
<td>Produced from materials not included in 28.43 or by chemical transformation from materials of 28.43</td>
</tr>
<tr>
<td>2850.00</td>
<td>Hydrides, nitriles, acids, silicates and borates, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>ex 2851.00</td>
<td>Other inorganic compounds (including solvents or solubility and water of similar purity), anilines, other than anilines of precious metals</td>
<td>Produced from materials not included in 28.51 or by chemical transformation from materials of 28.51</td>
</tr>
<tr>
<td>29.01</td>
<td>Aromatic hydrocarbons</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.02</td>
<td>Cyclic hydrocarbons</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>25.02</td>
<td>Halogenated derivatives of hydrocarbons</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>25.03</td>
<td>Alcohols and their halogenated, sulphonated, nitrated or nitrated derivatives</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>25.04</td>
<td>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrated derivatives</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>25.05</td>
<td>Phenols, phenol-alkohols</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>28.06</td>
<td>Ethers, ether-alkohols, ether-ethers, ether-alkoxy-ethers, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their heterocyclic, sulfonated, nitrated or nitrated derivatives</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>25.10</td>
<td>Epoxides, epoxyhydrocarbons and epoxyhydrocarbons, with a three-membered ring, and their</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>Tariff Headings</td>
<td>Product Description</td>
<td>Conditions to be Complied With</td>
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</tr>
<tr>
<td>29.18</td>
<td>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxycarboxylic acids, their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.19.00</td>
<td>Phosphoric esters and their salts, including isophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.20</td>
<td>Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives.</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.23</td>
<td>Quaternary ammonium salts and hydroxides, amines and other phosphonocompounds</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.25</td>
<td>Carboxyimidazol function compounds (including saccharimino and its salts) and imine-function compounds</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.26</td>
<td>Nitrile function compounds</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.27.00</td>
<td>Diaz, azo or azoxy compounds</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.28.00</td>
<td>Organic derivatives of hydroxze or of hydroxamine</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
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<tr>
<td>29.30 Organo-sulphur compounds</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.31 Other organo-morganic compounds</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.32 Heterocyclic compounds</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.33 Heterocyclic compounds with oxygen hetero-atom(s) only</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.34 Nicotinic acid and their salts; other heterocyclic compounds</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.35 Salicylanilides</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.36 Prosthetic and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermediates of the foregoing, whether or not in any salt form</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.37 Hormones, natural or reproduced by synthetic methods, derivatives thereof, used primarily as hormones: other steroids used primarily as hormones</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.38 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.39 Vegetable extracts, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.40 Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>29.41 Antibiotics</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>30.02 Human blood, animal blood prepared for therapeutic, prophylactic or diagnostic use; serum and other blood fractions and modified immunological products; whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products</td>
<td>Produced from seed for microflora cultures or from similar products of 30.02 or produced from materials not included in 30.02</td>
<td>Produced from seed for microflora cultures or from similar products of 30.02 or produced from materials not included in 30.02</td>
</tr>
<tr>
<td>ex 31.02 Ammonium nitrate or sodium nitrate, pure</td>
<td>Produced by chemical transformation</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>Ex</td>
<td>Description</td>
<td>Conditions to be Complied With</td>
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</tr>
<tr>
<td>35.01</td>
<td>Casein derivatives, casein glues</td>
<td>Produced from casein of 35.01 or from materials not included in 35.01.</td>
</tr>
<tr>
<td>35.02</td>
<td>Albuminoids and other albuminoid derivatives</td>
<td>Produced from albuminoids of 35.02 or from materials not included in 35.02.</td>
</tr>
<tr>
<td>35.03</td>
<td>Gelatin derivatives</td>
<td>Produced from gelatin of 35.03 or from materials not included in 35.03.</td>
</tr>
<tr>
<td>35.05</td>
<td>Matches, other than pyrolytic, with wooden splints</td>
<td>Produced from materials of 35.05 or from materials not included in 35.05.</td>
</tr>
<tr>
<td>36.05</td>
<td>Glues based on starches or on dextrans</td>
<td>Change of Tariff heading.</td>
</tr>
<tr>
<td>37.01</td>
<td>Photographic plates and film in the flat, sensitized, unexposed (except paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs)</td>
<td>Produced from materials not included in 37.01.</td>
</tr>
<tr>
<td>38.05</td>
<td>Gum, wood or sulphate turpentine and other turpentine oils produced by the distillation or other treatment of coniferous woods, crude jet tars, sulphate turpentine and other crude para-naphthene pine oil containing alpha-terpinene as the main constituent</td>
<td>Produced from gum, wood or sulphate turpentine and other turpentine oils of 38.05 or from materials not included in 38.05.</td>
</tr>
<tr>
<td>38.06</td>
<td>Derivatives of rosin and resin acids</td>
<td>Produced by chemical transformation or emulsification.</td>
</tr>
<tr>
<td>38.06</td>
<td>Rosin, spirit and resin oils</td>
<td>Produced from rosin or resin acids of 38.06 or from materials not included in 38.06.</td>
</tr>
<tr>
<td>38.23</td>
<td>Industrial monoalkylether fatty acids; waste oils from refining; industrial fatty alcohols (excluding industrial fatty alcohols which have a waxy character)</td>
<td>Produced from alkyl ethers of Chapter 15.</td>
</tr>
<tr>
<td>38.91</td>
<td>Polymers of ethylene, in primary forms</td>
<td>Produced by chemical transformation.</td>
</tr>
<tr>
<td>39.02</td>
<td>Polymers of propylene or of other olefins, in primary forms</td>
<td>Produced by chemical transformation.</td>
</tr>
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<tr>
<td>39.02</td>
<td>Polymers of styrene, in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>39.04</td>
<td>Polymers of vinyl chloride or of other halogenated olefins, in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>39.08</td>
<td>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>39.06</td>
<td>Acrylic polymers in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>39.07</td>
<td>Polycarbonates; other polymers and copolyesters, in primary forms; polycarbonate, alkyd resins, polycarbonate esters and other polycarbonates, in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>39.05</td>
<td>Polyamides in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
</tbody>
</table>

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<tr>
<th>Tariff Heading</th>
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<th>Conditions to Be Complied With</th>
</tr>
</thead>
<tbody>
<tr>
<td>39.09</td>
<td>Amines, phenolic resins and polyurethanes, in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>39.10.00</td>
<td>Silicones in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>39.11</td>
<td>Petroleum resins, copolymers-indene resins, polystyrenes, polychloroprenes, polyisoprenes and other products specified in Note 2 to this Chapter, not elsewhere specified or included, in primary forms</td>
<td>Produced by chemical transformation</td>
</tr>
<tr>
<td>39.12</td>
<td>Waste; pairings and scrap, of plastics</td>
<td>Produced from blocks, lumps, powders, flakes, granules, pellets, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product</td>
</tr>
<tr>
<td>39.16</td>
<td>Manufature of which any cross-sectional dimension exceeds four, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics</td>
<td>Produced from blocks, lumps, powders, flakes, granules, pellets, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product</td>
</tr>
<tr>
<td>Tariff Headings</td>
<td>Product</td>
<td>Conditions to be complied with</td>
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</tr>
<tr>
<td>39.17</td>
<td>Tapes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges) of plastics</td>
<td>Produced from blocks, lamps, powders, flakes, granules, pastes, liquids, pastilles and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>39.18</td>
<td>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</td>
<td>Produced from blocks, lamps, powders, flakes, granules, pastes, liquids, pastilles and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
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<thead>
<tr>
<th>Tariff Headings</th>
<th>Product</th>
<th>Conditions to be complied with</th>
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</thead>
<tbody>
<tr>
<td>39.19</td>
<td>Self-adhesive plates, sheets, film, foil, tapes, strips and other flat shapes, of plastics, whether or not in rolls</td>
<td>Produced from blocks, lamps, powders, flakes, granules, pastes, liquids, pastilles and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>39.20</td>
<td>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials</td>
<td>Produced from blocks, lamps, powders, flakes, granules, pastes, liquids, pastilles and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>39.21</td>
<td>Other plates, sheets, film, foil and strip, of plastics</td>
<td>Produced from blocks, lamps, powders, flakes, granules, pastes, liquids, pastilles and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>39.22</td>
<td>Baths, shower-baths, wash-basins, sinks, lavatory pans, cisterns and covers, flushing cisterns and similar sanitary ware, of plastics</td>
<td>Produced from blocks, lamps, powders, flakes, granules, pastes, liquids, pastilles and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
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<tr>
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<tbody>
<tr>
<td>39.23</td>
<td>Articles for the convenience or packing of goods of plastics, stoppers, lids, caps and other closures of plastics</td>
<td>Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>39.24</td>
<td>Tableware, kitchenware, other household articles and toilet articles of plastics</td>
<td>Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>39.25</td>
<td>Builders' ware of plastics, not elsewhere specified or included (excluding doors, windows and their frames, both tub enclosures, lenses and paneling)</td>
<td>Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>39.26</td>
<td>Other articles of plastics and articles of other materials of headings 39.01 to 39.14 (excluding motor vehicle licence plates, signs, lettering, nameplates, badges and anti-static vinyl computer covers)</td>
<td>Produced from blocks, lumps, powders, flakes, granules, pastes, liquids, putties and similar bulk forms of plastics, provided that extra-regional parts and fittings may be used if the value of such parts and fittings does not exceed 10 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>39.27</td>
<td>Anti-static vinyl computer covers</td>
<td>Produced from materials of 39.21</td>
</tr>
<tr>
<td>39.28</td>
<td>Articles of unsaturated rubber</td>
<td>Produced from unsaturated rubber</td>
</tr>
<tr>
<td>39.29</td>
<td>Retreaded or remoulded tyres</td>
<td>Produced by retreading or remoulding</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
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</tr>
<tr>
<td>44.03</td>
<td>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.04</td>
<td>Hoopwood, split poles; planks, planks and staves 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, chiselled and the like</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>4405.20</td>
<td>Wood wool, wood fibre</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.06</td>
<td>Rail or tramway sleepers (cross-benches) of wood</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.07</td>
<td>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sliced or finger-jointed, of a thickness exceeding 6 mm</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.08</td>
<td>Veneer sheets and sheets for plywood (whether or not spliced) and other wood veneer lengthwise, sliced or peeled, whether or not planed, sliced or finger-jointed, of a thickness not exceeding 6 mm</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.09</td>
<td>Wood (including chips and blocks for parquet flooring, not transformed) continuously shaped (longitudinal, grooved, ribbed, chamfered, V-jointed, bevelled, moulded, rounded or the like) being any of its edges or faces, whether or not planed, sliced or finger-jointed</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.10</td>
<td>Particle board and similar board of wood or other lignocellulosic materials, whether or not agglomerated with resins or other organic binding substances</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.11</td>
<td>Films made of wood or other lignocellulosic materials, whether or not impregnated with resins or other organic substances</td>
<td>Produced from regional materials of Chapter 44</td>
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<tbody>
<tr>
<td>44.12</td>
<td>Plywood, veneered panels and similar laminated wood</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.13.00</td>
<td>Dressed wood, in blocks, planks, strips or profile shapes</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.14.00</td>
<td>Wooden frames for paintings, photographs, mirrors or similar objects</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.15</td>
<td>Tools, tool knuckles, tool handles, beams or spanish handles, of wood; boots or shoe lasts and trees of wood</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>ex 44.18</td>
<td>Wooden doors of non-coniferous species (excluding mahogany)</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.18</td>
<td>Other builders' timber and timber of wood, including cellular wood panels; assembled panneled panels, shingles and shingles</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.16.00</td>
<td>Tableware and kitchenware, of wood</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>44.20</td>
<td>Wood monogram and initial wood; products and cases for jewellery or watch, and similar articles, of wood; statuettes and other ornaments of wood; wooden articles of furniture not falling in Chapter 94</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>ex 44.21</td>
<td>Furniture casings, of non-coniferous species (excluding mahogany)</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>ex 44.21</td>
<td>Other articles of wood</td>
<td>Produce from regional materials of Chapter 44</td>
</tr>
<tr>
<td>ex 46.01</td>
<td>Plating materials bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)</td>
<td>Produce from regional materials of 14.01</td>
</tr>
<tr>
<td>46.02</td>
<td>Barkcloth, wickerwork and other articles, made directly to shape from plating materials or made up from goods of heading 46.01; articles of cotton</td>
<td>Produce from regional materials of 14.01</td>
</tr>
<tr>
<td>Tariff Heading</td>
<td>Product Description</td>
<td>MDCs Conditions</td>
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</tr>
<tr>
<td>48.10</td>
<td>Paper and cardboard, ruled, lined, squared or otherwise printed, in rolls or sheets</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>48.11</td>
<td>Paper and cardboard, ruled, lined, squared or otherwise printed, in rolls or sheets</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<thead>
<tr>
<th>Tariff Heading</th>
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<th>MDCs Conditions</th>
<th>LDCs Conditions</th>
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<tr>
<td>50.07</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>51.09</td>
<td>Yarn of wool or of the animal hair, put up for retail sale</td>
<td>Produced from materials not included in S.1A.08</td>
<td>Produced from materials not included in S.1A.08</td>
</tr>
<tr>
<td>51.10</td>
<td>Yarn of cotton (including gimped horsehair yarn) whether or not put up for retail sale</td>
<td>Produced from materials not included in S.1A.08</td>
<td>Produced from materials not included in S.1A.08</td>
</tr>
<tr>
<td>51.11</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>51.12</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>51.13.00</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>52.04</td>
<td>Cotton sewing thread, put up for retail sale</td>
<td>Produced from materials not included in S.1A.08</td>
<td>Produced from materials not included in S.1A.08</td>
</tr>
<tr>
<td>52.07</td>
<td>Cotton yarn (other than sewing thread) put up for retail sale</td>
<td>Produced from materials not included in S.1A.08</td>
<td>Produced from materials not included in S.1A.08</td>
</tr>
<tr>
<td>52.08</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>52.09</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>52.10</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
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<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
<td>CONDITIONS TO BE COMPLIED WITH</td>
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<tr>
<td>ex 52.11</td>
<td>Dyed or printed fabrics</td>
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<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
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<td>MOCs</td>
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<tr>
<td>ex 52.12</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<td>MOCs</td>
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</tr>
<tr>
<td>ex 53.06</td>
<td>Flax yarn, put up for retail sale</td>
<td>Produced from materials not included in 53.06</td>
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<td>Produced from materials not included in 53.06</td>
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<td>LDCs</td>
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<tr>
<td>ex 53.08</td>
<td>Ramie yarn, put up for retail sale</td>
<td>Produced from materials not included in 53.08</td>
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<td>Produced from materials not included in 53.08</td>
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<td>LDCs</td>
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<tr>
<td>ex 53.09</td>
<td>Dyed or printed fabrics</td>
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<td>MOCs</td>
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<tr>
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<tr>
<td>ex 5311.00</td>
<td>Dyed or printed fabrics</td>
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<td>MOCs</td>
<td></td>
</tr>
<tr>
<td>ex 54.01</td>
<td>Sewing thread of man-made filaments, put up for retail sale</td>
<td>Produced from materials not included in 54.01</td>
<td></td>
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<td></td>
<td></td>
<td>Produced from materials not included in 54.01</td>
<td></td>
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<td></td>
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<td>MOCs</td>
<td></td>
</tr>
<tr>
<td>ex 54.04</td>
<td>Synthetic monofilament of 67 denier or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale</td>
<td>Produced from materials not included in 54.04</td>
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<td></td>
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<td>Produced from materials not included in 54.04</td>
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<td></td>
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<td>MOCs</td>
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</tr>
<tr>
<td>ex 5403.00</td>
<td>Synthetic monofilament of 67 denier or more and of which no cross-sectional dimension exceeds 1 mm, put up for retail sale</td>
<td>Produced from materials not included in 54.04</td>
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<td></td>
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<td>Produced from materials not included in 54.04</td>
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<td></td>
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<td>MOCs</td>
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</tr>
<tr>
<td>54.06</td>
<td>Man-made filament yarn (other than sewing thread), put up for retail sale</td>
<td>Produced from materials not included in 54.01 to 54.06</td>
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<tr>
<td></td>
<td></td>
<td>Produced from materials not included in 54.01 to 54.06</td>
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<td>LDCs</td>
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<tr>
<td>ex 54.07</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 30 percent of the export price of the finished product</td>
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<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
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<td>MOCs</td>
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<tr>
<td>ex 54.08</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product</td>
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<td></td>
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<td>MOCs</td>
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</tr>
<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
<td>CONDITIONS TO BE COMPLIED WITH</td>
<td>MDCs</td>
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</tr>
<tr>
<td>ex 55.05</td>
<td>Waste (including rolls, yarn waste and gammeted stock) of man-made fibres, put up for retail sale</td>
<td>Produced from materials not included in 55.05</td>
<td>Produced from materials not included in 55.05</td>
</tr>
<tr>
<td>ex 55.08</td>
<td>Sewing thread of polyester staple fibres</td>
<td>Production in which the value of extraregional materials used does not exceed 60 percent of the export price of the finished product</td>
<td>Production in which the value of extraregional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 55.09</td>
<td>Other sewing thread of man-made staple fibres, put up for retail sale</td>
<td>Produced from materials not included in 55.08 to 55.10</td>
<td>Produced from materials not included in 55.08 to 55.10</td>
</tr>
<tr>
<td>ex 55.11</td>
<td>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale</td>
<td>Produced from materials not included in 55.09 and 55.10</td>
<td>Produced from materials not included in 55.09 and 55.10</td>
</tr>
<tr>
<td>ex 55.12</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extraregional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extraregional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 55.13</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extraregional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extraregional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 55.14</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extraregional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extraregional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 55.15</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extraregional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extraregional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 55.16</td>
<td>Dyed or printed fabrics</td>
<td>Production in which the value of extraregional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extraregional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 56.04</td>
<td>Rubber thread and cord, textile covered</td>
<td>Produced from rubber thread or cord</td>
<td>Produced from rubber thread or cord</td>
</tr>
<tr>
<td>ex 62.12</td>
<td>Articles obtained from parts of this heading</td>
<td>Production in which the value of extraregional materials used does not exceed 30 percent of the export price of the finished product</td>
<td>Production in which the value of extraregional materials used does not exceed 40 percent of the export price of the finished product</td>
</tr>
<tr>
<td>62.01</td>
<td>Blankets and travelling rugs</td>
<td>Produced from materials of 51.06 to 51.09, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10</td>
<td>Produced from materials of 51.06 to 51.09, 51.10, 52.05, 52.06, 54.02, 54.03, 55.09 or 55.10</td>
</tr>
</tbody>
</table>
## Customs (Amendment of Schedules) Act

<table>
<thead>
<tr>
<th>Tariff Heading</th>
<th>Product Description</th>
<th>Conditions to be complied with</th>
</tr>
</thead>
<tbody>
<tr>
<td>64.02</td>
<td>Towels of terry twilling or similar terry base, of cotton</td>
<td>Produced from materials of 52.05 or 52.06</td>
</tr>
<tr>
<td>64.01</td>
<td>Waterproof footwear with outer soles and uppers of rubber or of plastic, the soles of which are either sewn to the upper or assembled by stitching, riveting, nailing, screwing, plugging or similar processes</td>
<td>Produced from regional uppers and parts of uppers of 64.06</td>
</tr>
<tr>
<td>64.02</td>
<td>Other footwear with outer soles and uppers of rubber or plastics</td>
<td>Produced from regional uppers and parts of uppers of 64.06</td>
</tr>
<tr>
<td>64.03</td>
<td>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather</td>
<td>Produced from regional uppers and parts of uppers of 64.06</td>
</tr>
<tr>
<td>64.04</td>
<td>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials</td>
<td>Produced from regional uppers and parts of uppers of 64.06</td>
</tr>
<tr>
<td>64.05</td>
<td>Other footwear</td>
<td>Produced from regional uppers and parts of uppers of 64.06</td>
</tr>
<tr>
<td>68.02</td>
<td>Walking-sticks, or wood or cane</td>
<td>Produced from regional materials of 14.01 or Chapter 44</td>
</tr>
<tr>
<td>68.07</td>
<td>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)</td>
<td>Produced from regional materials of 27.08, 27.13, 27.14 or 27.15</td>
</tr>
<tr>
<td>6808.00</td>
<td>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust, or other waste of wood, aggregated with cement, plaster or other mineral binders</td>
<td>Produced from regional materials of Chapters 14 and 44</td>
</tr>
<tr>
<td>68.09</td>
<td>Articles of plaster or of compositions based on plaster</td>
<td>Produced from regional materials of 25.20</td>
</tr>
<tr>
<td>68.10</td>
<td>Articles of cement, of concrete or of artificial stone, whether or not reinforced</td>
<td>Produced from regional materials of 25.23</td>
</tr>
<tr>
<td>69.04</td>
<td>Ceramic building bricks, flooring blocks, support or filler tiles and the like</td>
<td>Produced from regional materials of 25.05, 25.07 and 25.29</td>
</tr>
<tr>
<td>69.05</td>
<td>Roofing tiles, chimney-pots, chutes, chimney-liners, architectural ornamental and other ceramic constructional goods</td>
<td>Produced from regional materials of 25.05, 25.07 and 25.29</td>
</tr>
<tr>
<td>6906.00</td>
<td>Ceramic pipes, bongs, gutters and pipe fittings</td>
<td>Produced from regional materials of 25.05, 25.07 and 25.29</td>
</tr>
<tr>
<td>Tariff Heading</td>
<td>Product</td>
<td>Conditions to be Complied With</td>
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</tr>
<tr>
<td>69.07</td>
<td>Unplazed ceramic flags and paving, hearth or wall tiles; unplazed ceramic mosaic slabs and the like, whether or not on a backing</td>
<td>Produced from regional materials of 20.05, 20.07 and 25.29</td>
</tr>
<tr>
<td>69.09</td>
<td>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tanks 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</td>
<td>Produced from regional materials of 25.05, 25.07 and 25.29</td>
</tr>
<tr>
<td>69.10</td>
<td>Ceramic sinks, wash basins, wash basins pedestals, baths, bidets, water closet pans, flushing systems, urinals and similar sanitary fixtures</td>
<td>Produced from regional materials of 25.05 and 25.07</td>
</tr>
<tr>
<td>69.12</td>
<td>Sanitary and other ornamental ceramic articles</td>
<td>Produced from regional materials of 25.05 and 25.07</td>
</tr>
<tr>
<td>ex 70.09</td>
<td>Glass mirrors, whether or not framed, excluding rear-view mirrors</td>
<td>Produced from materials of 70.09</td>
</tr>
<tr>
<td>ex 70.19</td>
<td>Articles of glass fibres (including glass wool). (for example, yarn, woven fabrics)</td>
<td>Produced from materials of 70.19</td>
</tr>
<tr>
<td>ex 71.06</td>
<td>Silver and silver alloys, in semi-manufactured forms</td>
<td>Produced from unwrought materials of 71.06</td>
</tr>
<tr>
<td>ex 71.08</td>
<td>Gold (including gold plated with platinum) in semi-manufactured forms</td>
<td>Produced from unwrought materials of 71.08</td>
</tr>
<tr>
<td>ex 71.13</td>
<td>Articles of jewellery, of precious metal or of metal clad with precious metal</td>
<td>Produced from materials not included in 71.13, or from materials of 71.13; the value of which does not exceed 20 percent of the value of all materials used</td>
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<tr>
<td>71.17</td>
<td>Imitation jewellery</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the value of the finished product</td>
</tr>
<tr>
<td>ex 72.07</td>
<td>Billets of steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 72.10</td>
<td>Steel sheets, clad, plated or coated</td>
<td>Produced from materials of 72.10</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
<td>CONDITIONS TO BE COMPLIED WITH</td>
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</tr>
<tr>
<td>ex 72.12</td>
<td>Steel sheets, slat, plated or coated</td>
<td>Produced from materials of 72.12</td>
</tr>
<tr>
<td>ex 72.13</td>
<td>Bars and rods (including wire rods), of non-alloy steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 72.14</td>
<td>Other bars and rods of non-alloy steel, not further worked than forged, hot-rolled, hot-drawn, or hot extruded, but including those twisted after rolling</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 72.15</td>
<td>Other bars and rods of non-alloy steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 72.16</td>
<td>Angles, shapes and sections of non-alloy steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 72.17</td>
<td>Wire, whether or not coated but not insulated, of non-alloy steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 75.04</td>
<td>Tubing pipes and hollow profiles, seamless or of non-alloy steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 75.06</td>
<td>Other tubes, pipes and hollow profiles (for example, open seam or welded, welded or seamless closed), of non-alloy steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 75.12</td>
<td>Shrimped wire, ropes, cables, plated bands, slings and the like, of non-alloy steel, not electrically insulated</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 75.14</td>
<td>Cloth (including endless bands), grill, netting and lacing, of non-alloy steel wire (excluding PVC-coated galvanized wire mesh)</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td>ex 73.00</td>
<td>Valve, stems and staples, of non-alloy steel, whether or not with heads of other material, but excluding such articles with heads of copper</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 73.21</td>
<td>Gas stoves, ranges and ovens</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<thead>
<tr>
<th>MDCs</th>
<th>LCs</th>
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<tbody>
<tr>
<td>ex 74.18</td>
<td>Table, kitchen or other household articles, of copper, pot scourers and scrapers or polishing pads, gloves and the like, of copper</td>
</tr>
<tr>
<td>ex 82.01</td>
<td>Hand tools with wooden handles</td>
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<thead>
<tr>
<th>No. 16</th>
<th>LAWS OF GUYANA</th>
<th>[A.D. 2019]</th>
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<tbody>
<tr>
<td><strong>ex 83.01</strong></td>
<td>Padlocks and locks</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>ex 83.05</strong></td>
<td>Ladder rips, paper rips and staples, of non-ferrous steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04</td>
</tr>
<tr>
<td><strong>ex 83.11</strong></td>
<td>Welding rods and welding electrodes, of steel</td>
<td>Produced from regional materials of 72.03 or materials of 72.04 and Chapters 28 and 29</td>
</tr>
<tr>
<td><strong>84.01</strong></td>
<td>Nuclear reactors, fuel elements (cartridges), non-nuclear reactors, machinery and apparatus for fissic separation</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.02</strong></td>
<td>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.02</strong></td>
<td>Central heating boilers other than those of heading 84.02</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.04</strong></td>
<td>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, condensers, condensers for steam or other vapour power units)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.05</strong></td>
<td>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</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.06</strong></td>
<td>Steam turbines and other vapour turbines</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<tr>
<td><strong>84.07</strong></td>
<td>Square-iron re-enforcing or rotary internal combustion piston engines</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.06</strong></td>
<td>Compression-iron internal combustion piston engines (diesel or semi-diesel engines)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.09</strong></td>
<td>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.10</strong></td>
<td>Hydraulic turbines, water wheels, and regulators therefor</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
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<tr>
<td>84.11</td>
<td>Turbo-jet, turbo-propellers and other gas turbines</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.12</td>
<td>Other engines and motors</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.13</td>
<td>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.14</td>
<td>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filter</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.15</td>
<td>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidiy cannot be separately regulated</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.16</td>
<td>flameless burners for liquid fuel; for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar apparatus</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<tr>
<td>84.17</td>
<td>Industrial or laboratory furnaces and ovens, including incinerators, non-electric</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.18</td>
<td>Refrigerators, freezers and refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading 84.15</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 84.19</td>
<td>Instantaneous or storage water heaters, non-electric</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 84.19</td>
<td>Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, suspending, condensing or cooling, other than machinery or plant of a kind used for domestic purposes</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>No. 16]</td>
<td>LAWS OF GUYANA</td>
<td>[A.D. 2019</td>
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<tr>
<td>Product</td>
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<tr>
<td><strong>84.20</strong></td>
<td>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.21</strong></td>
<td>Cartridges, including cartridge cases, tubing or purifying machinery and apparatus, for liquids or gases</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.22</strong></td>
<td>Dish-washing machines; machinery for cleaning or drying bottles or other containers, machinery for filling, closing, sealing, or labeling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tins and similar containers; other packing or wrapping machinery (including box-making wrapping machinery); machinery for painting bruises</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.22</strong></td>
<td>Weighing machinery (excluding balances of a sensitivity of 5 cg or less), including weight operated counting or cheating machines; weighing machine weights of all kinds</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.24</strong></td>
<td>Mechanical appliances whether or not hand-operated, for procuring, dispersing or spraying liquids or powders, fire extinguishers, whether or not charged, spray guns and similar apparatus; steam or tank boiling machines and similar jet projecting machines</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.25</strong></td>
<td>Pulling tools and hoists other than shop hoists; winches and capstans; jacks</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.26</strong></td>
<td>Dips' trolley cranes, including cable cranes; mobile lifting frames, cradle carriers and work trucks fitted with a crane</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.27</strong></td>
<td>Fixed lifts; other work trucks fitted with lifting or handling equipment</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.28</strong></td>
<td>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td><strong>84.29</strong></td>
<td>Self-propelled bulldozers, angledozer, graders, levelers, scrapers, mechanical shovels, excavators, shovels loader, tamping machines and road rollers</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<tr>
<td>84.30</td>
<td>Other moving, grating, leveling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ore, pulpers and jet - extractors; snow-ploughs and snow-throwers</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.31</td>
<td>Parts suitable for use solely or principally with the machinery of headings 84.29 to 84.30</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.32</td>
<td>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.33</td>
<td>Harvesting or threshing machinery, including shot or fodder balers; grass or hay mowers; machines for chaffing, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.34</td>
<td>Milking machines and dairy machinery</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.35</td>
<td>Presses, moulder and similar machinery used in the manufacture of waxes, oxers, tallow or similar lubricants.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.36</td>
<td>Other agricultural, horticultural, forestry, poultry, keeping or ice-keeping machinery, including germination plant fitted with mechanical or thermal equipment, poultry incubators and brooders</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.37</td>
<td>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 hammer-type machinery.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.38</td>
<td>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.39</td>
<td>Machinery for making pulp of flaxes, vegetable material or for making or finishing paper or paperboard</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>Tariff Heading</td>
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<tr>
<td>84.40</td>
<td>Book-binding machinery, including book-sewing machines</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.41</td>
<td>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.42</td>
<td>Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for typesetting or typesetting, for preparing or mixing printing stocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.43</td>
<td>Printing machinery, including inkjet printing machines, other than those of heading 84.71; machines for use as auxiliary to printing</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.44</td>
<td>Machines for extending, drawing, texturing or cutting man-made textile materials</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.45</td>
<td>Machines for preparing textile fibers; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile roving or winding (including with winding machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.46</td>
<td>Weaving machines (scars)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.47</td>
<td>Knitting machines, stitch-bonding machines and machines for making spun yarn, filaments, tapes, braids, braidings, knitted or net and machine webbing for clothing</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.48</td>
<td>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, knitting, weft-insertion, automatic side motion, 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 types, card clothing, combs, extracting</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
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<tr>
<td>84.49</td>
<td>Machinery for the manufacture or finishing of felt or non-woven in the piece or in shapes, including machinery for making felt HESSIAN.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.50</td>
<td>Household or laundry-type washing machines, including machines which wash and dry</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.51</td>
<td>Machinery (other than machines of heading 84.50) for washing, cleaning, Winsorising, dyeing, printing (including fusing processes), bleaching, dyeing dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the same to the base fabric</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.52</td>
<td>Sewing machines other than book-sewing machines of heading 84.40, furniture boxes and covers specially designed for sewing machines</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.53</td>
<td>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</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.54</td>
<td>Conveyers, tapis, Igep models and testing machines, of a kind used in metalurgy or in metal founding</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.55</td>
<td>Metal-rolling mills and rolls therefor</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 per cent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.56</td>
<td>Machine-tools for working any material by removal of material, by blade or other light or photon beam, abrasives, electro-discharge, electro-chemical, electron beam, ion-beam or plasma arc processes</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.57</td>
<td>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 per cent of the export price of the finished product.</td>
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<td>MDCs</td>
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<tr>
<td>84.58</td>
<td>Lathes (including turning centers) for removing metal</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.59</td>
<td>Machine-tools (including way-type and head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centers) or holding 84.58</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.60</td>
<td>Machine-tools for drilling, shaping, grinding, honing, lapping, polishing or otherwise finishing metal, or composites by means of grinding stones, abrasive or honing products other than gear cutting, gear grinding or gear finishing machines of heading 84.61</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.61</td>
<td>Machine-tools for milling, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or composites, not elsewhere specified or included</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.62</td>
<td>Machine-tools (including press) for working metal by forging, hammering or die-stamping machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shaping, punching or notching processes for working metal or metal alloys, not specified above</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.62</td>
<td>Other machine-tools for working metal or composites, without removing material</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.64</td>
<td>Machine-tools for grinding stones, abrasives, concrete, asbestos-cement or like mineral materials or for coal working glass</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>84.65</td>
<td>Machine-tools (including machines for nailing, stapling, gluing or otherwise assembling) for working wood, cork, leather, hard rubber, hard plastics or similar hard materials</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT

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<tr>
<td>84.66</td>
<td>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.85, including work or tool holders, self-centering devices, driving heads and other special attachments for machine-tools, tool holders for any type of tool for working in the hand.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.67</td>
<td>Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.68</td>
<td>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 84.11, gas-operated surface hardening machines and appliances.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.69</td>
<td>Typewriters other than printers of heading 84.71 and word processing machines.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.70</td>
<td>Calculating machines and pocket-size data recording reproducing and displaying machines with calculating functions, accounting machines, postage-stamping machines, ticket-issuing machines and similar machines, incorporating a calculating device, cash registers.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.71</td>
<td>Digital automatic data processing machines comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.71</td>
<td>Automatic data processing machines and units thereof, magnetic or optical readers, machines for transmitting data on to data media in coded form and machines for processing such data, not elsewhere specified or included (excluding digital automatic data processing machines, consisting in the same housing at least a central processing unit and an input and output unit, whether or not combined).</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.72</td>
<td>Other office machines (for example, facsimile or stencil duplicating machines, addressing machines, automatic bank-note dispensers, coin-sorting machines, coin-counting or wrapping machines, panel-stamping machines, perforating or stapling machines).</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
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**MDs**

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<tr>
<td>84.72</td>
<td>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.74</td>
<td>Machinery for sorting, screening, segregating, washing, crushing, grinding, mixing or kneading, sifting, sifting, sieving or other mineral substances, in solid (including powder or paste) form; machinery.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product. Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
<td>CONDITIONS TO BE COMPLIED WITH</td>
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</tr>
<tr>
<td>84.75</td>
<td>Machinery for assembling elastic or electronic bamps, tubes or valves or fasteners, in glass envelopes, machines for manufacturing or hot working glass or glassware</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.76</td>
<td>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.77</td>
<td>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.78</td>
<td>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.79</td>
<td>Machinery and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.80</td>
<td>Moulding boxes for metal foundry, mould bases, moulding patterns, molds for metal (other than cast iron), metal sanding, glass, mineral materials or nuclear</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.81</td>
<td>Wafer, wicks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.82</td>
<td>Ball or roller bearings, Transmission shafts (including cast shafts and crank shafts) and cranks, bearing housings and plain shaft bearings, gears and gearings, ball or roller bearings, gear boxes and other speed changers, including torque converters, flywheels and pulleys, including pulley blocks, clutches and shaft couplings (including universal joints).</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>84.83</td>
<td>Casters and similar parts of metal sheeting combined with other material or of two or more layers of metal, cast or castings of gaskets and similar joints, inlets or inlets, outlets or similar packings, mechanical seals</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product; Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
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### CUSTOMS (AMENDMENT OF SCHEDULES) ACT [No. 16 841]

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<tr>
<td>85.02</td>
<td>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.01</td>
<td>Electric motors and generators (excluding generating sets)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.02</td>
<td>Electric generating sets and rotary converters</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.03</td>
<td>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.04</td>
<td>Electrical transformers, static converters (for example, rectifiers) and rectifiers</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.05</td>
<td>Electro-magnets, permanent magnets and articles intended to become permanent magnets after magnetization, electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting magnets</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.06</td>
<td>Primary cells and primary batteries</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.07</td>
<td>Electric accumulators, including separators thereof, whether or not rectangular (including square)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.09</td>
<td>Electro-mechanical domestic appliances, with self-contained electric motor</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.10</td>
<td>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.11</td>
<td>Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magneto, magneto-dynamo, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and couplings of a kind used in conjunction with such engines</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<td>CONDITIONS TO BE COMPLIED WITH</td>
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<td>Production in which the value of export exceeds 50 percent of the export price of the finished product.</td>
<td>JDGA</td>
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<tr>
<td>Production in which the value of export exceeds 60 percent of the export price of the finished product.</td>
<td>JDGA</td>
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<tr>
<td>Production in which the value of export exceeds 70 percent of the export price of the finished product.</td>
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<tr>
<td>Production in which the value of export exceeds 80 percent of the export price of the finished product.</td>
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<tr>
<td>Production in which the value of export exceeds 90 percent of the export price of the finished product.</td>
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<tr>
<td>Production in which the value of export exceeds 100 percent of the export price of the finished product.</td>
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**JDGA**
- Least-developed country
- Least-developed country (LDC)
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- Least-developed country (LDC)
- Least-developed country (LDC)
- Least-developed country (LDC)
- Least-developed country (LDC)

**NO. 16**
- LAWS OF GUYANA
- A

**22ND JUNE, 2018**
- THE OFFICIAL GAZETTE
- LEGAL SUPPLEMENT

**A.D. 2019**
- THE OFFICIAL GAZETTE
- LEGAL SUPPLEMENT

**842**
- THE OFFICIAL GAZETTE
- LEGAL SUPPLEMENT
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<td>85.21</td>
<td>Video recording or reproducing apparatus, whether or not incorporating a video tuner</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>85.22</td>
<td>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>85.23</td>
<td>Preparred unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>85.25</td>
<td>Radio apparatus, radio navigational aid apparatus and radio remote control apparatus</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>85.27</td>
<td>Other reception apparatus for radio-telephony or radio-telegrapy, whether or not combined in the same housing, with sound recording or reproducing apparatus or a clock (excluding radio-broadcast receivers, car stereos and music centers)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>85.28</td>
<td>Video monitors and video projectors; reception apparatus for television, incorporating sound or video recording or reproducing apparatus</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>85.29</td>
<td>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.29</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>85.30</td>
<td>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 99.06)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
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<tr>
<td>85.31</td>
<td>Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, buzzer or fire alarms), other than those of heading 85.12 or 85.30</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.32</td>
<td>Electrical capacitors, fixed, variable or adjustable (polarized)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.33</td>
<td>Electrical resistors (including rheostats and potentiometers), other than heading resistors.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.34</td>
<td>Printed circuits</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.35</td>
<td>Electrical apparatus for switching or protecting electrical circuits; or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.36</td>
<td>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, limiters, surge suppressors, plugs, sockets, lamp holders, junction boxes), for a voltage not exceeding 1,000 volts</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.37</td>
<td>Other boards, panels, consoles, desks, cabinets and other bases; equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity including those incorporating instruments or apparatus of Chapter 60; and numerical control apparatus, other than switching apparatus of heading 85.17 (excluding load centers, panel boards, meter sockets, meter control centers, switchboards, unit substations, and protective devices)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.37</td>
<td>Load centers, panel boards, meter sockets, meter control centers, switchboards, unit substations and protective devices</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>85.38</td>
<td>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<tr>
<td>Tariff Heading</td>
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<tr>
<td>ex65.39</td>
<td>Incandescent light bulbs</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>65.40</td>
<td>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, memory or recording valves and tubes, cathode-ray tubes, television camera tubes)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>65.41</td>
<td>Diodes, transistor and similar semiconductor devices; photosensitive semiconductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; infrared photo-electric crystals</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>65.42</td>
<td>Electronic integrated circuits and microassemblies</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>65.43</td>
<td>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex65.44</td>
<td>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</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>65.45</td>
<td>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</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>65.46</td>
<td>Electrical insulators of any materials</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>65.47</td>
<td>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heating 65.46; electrical conduit tubing and joints; thermost: element; of brass metal lined with insulating material</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<tr>
<td>Tariff Heading</td>
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<td>Conditions to be Complied With</td>
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<tr>
<td>86.01</td>
<td>Rail locomotives powered from an external source of electricity or by electric accumulators</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>86.02</td>
<td>Other rail locomotives, locomotive tenders</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>86.03</td>
<td>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>86.04</td>
<td>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, crane, ballast tampers, bowling, testing coaches and track inspection vehicles)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>86.05</td>
<td>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</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>86.06</td>
<td>Railway or tramway goods vans and wagons, not self-propelled</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>86.07</td>
<td>Parts of railway or tramway locomotives or rolling-stock</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>86.08</td>
<td>Railway or tramway, track fixtures and fittings; mechanical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, shipping facilities, port installations or airfields; parts of the foregoing</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>86.09</td>
<td>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more mode of transport</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>87.01</td>
<td>Tractors (other than tractors of heading 87.09)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>87.02</td>
<td>Motor vehicles for the transport of ten or more persons, including the driver</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
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### Customs (Amendment of Schedules) Act

#### Tariff Heading | Product | Conditions to be Complied With
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<tr>
<td>87.03</td>
<td>Other motor vehicles, principally designed for the transport of persons (other than those of heading 87.02), including racing cars (excluding motor cars, station wagons, and four-wheel drive vehicles)</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.03</td>
<td>Motor cars, station wagons and four-wheel drive vehicles</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.04</td>
<td>Motor vehicles for the transport of goods (excluding trolleys and trucks)</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.04</td>
<td>Lorries and trucks</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.06</td>
<td>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</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.06</td>
<td>chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.07</td>
<td>Bodies (excluding chassis), for the motor vehicles of headings 87.01 to 87.05</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.08</td>
<td>Parts and accessories of the motor vehicles of headings 87.01 to 87.05</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
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#### MDCs | LDCs
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<tr>
<td>87.09</td>
<td>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas of ports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.10</td>
<td>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>87.11</td>
<td>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>TARIF HEADING</td>
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<tr>
<td>67.12</td>
<td>Bicycles and other cycles (including delivery tricycles), not motorised</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>67.13</td>
<td>Invalid carriages, whether or not motorised or otherwise mechanically propelled.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>67.14</td>
<td>Parts and accessories of vehicles of headings 67.11 to 67.13</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>67.15</td>
<td>Baby carriages and parts thereof</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>67.16</td>
<td>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>88.01</td>
<td>Balloons and dirigibles, gliders, hang gliders and other non-powered aircraft</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>88.02</td>
<td>Other aircraft (for example, helicopters, aeroplanes); spacecopters (including satellites) and cubanlets and spacecopter launching vehicles</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>88.03</td>
<td>Parts of goods of heading 88.01 or 88.02</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>88.04</td>
<td>Parachutes (including dirigible parachutes and para-gliders) and accessories thereof</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>88.05</td>
<td>Aircraft launching gear; deck-launctor or similar gear; ground flying trials; parts of the foregoing articles</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>88.06</td>
<td>Cruise ships, excursion boats, ferry-boats and cargo ships, barge and similar vessels for the transport of persons or goods</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>88.07</td>
<td>Fishing vessels; factory ships and other vessels for processing or preserving fishery products</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>88.08</td>
<td>Yachts and other vessels for pleasure or sports; sailing boats and canoes</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>Tariff Heading</td>
<td>Product Description</td>
<td>Conditions to be complied with</td>
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</tr>
<tr>
<td>89.04</td>
<td>Tugs and pusher craft</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>89.05</td>
<td>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.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>89.06</td>
<td>Other vessels, including warships and lifeboats other than rowing boats.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>89.07</td>
<td>Other floating structures (for example, rafts, tanks, cisterns, landing stages, buoys and beacons).</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>89.08</td>
<td>Vessels and other floating structures for breaking up</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
</tbody>
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<thead>
<tr>
<th>Tariff Heading</th>
<th>Product Description</th>
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</tr>
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<tbody>
<tr>
<td>90.01</td>
<td>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 56.44; sheets and plates of polarizing materials; lenses (including contact lenses), prisms, mirrors and other optical elements; of any material, unmounted, other than such elements of glass not optically worked.</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.02</td>
<td>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.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.03</td>
<td>Frames and mountings for spectacles, goggles or the like, and parts thereof.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.04</td>
<td>Spectacles, goggles and the like, corrective, protective or other.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.05</td>
<td>Binoculars, monoculars, other optical telescopes, and mountings thereof; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.06</td>
<td>Photographic (other than cinematographic) cameras; photographic flash-light apparatus and flashbulbs other than discharge lamps of heading 85.39.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.07</td>
<td>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.08</td>
<td>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
<td>CONDITIONS TO BE COMPLIED WITH</td>
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<tr>
<td>90.09</td>
<td>Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.10</td>
<td>Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; ophthalmoscopy projection screen</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.11</td>
<td>Compound optical microscopes, including those for photo-micrography, cinephotomicrography or microprojection</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.12</td>
<td>Microscopes other than optical microscopes; electron microscope; diffraction apparatus</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.13</td>
<td>Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.14</td>
<td>Direction finding compasses; other navigational instruments and appliances</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.15</td>
<td>Surveying (including photo-grammetrical surveying), hydrographic, oceanographic, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.16</td>
<td>Balances of a sensitivity of 5 mg or better, with or without weights.</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.17</td>
<td>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantograph, protractors; drawing sets; slide rules, desk calculators); instruments for measuring length; for use in the hand (for example, measuring rods and tapes, micrometres, collars), not specified or included elsewhere in this Chapter</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.18</td>
<td>Instruments and appliances used in medicine, surgery, dental or veterinary science, including anatomical apparatus, other electro-medical apparatus and sight-testing instruments</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.19</td>
<td>Mechanical therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy,</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
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<tr>
<td>90.20</td>
<td>Other breathing appliances and gas masks, excluding protective masks, having neither mechanical parts nor replaceable filters</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.21</td>
<td>Orthopedic appliances, including clothes, surgical belts and braces; seating and other incontinence appliances; artificial parts of the body, hearing aids; and other appliances which are worn or caressed, or implanted in the body; to compensate for a defect or disability</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.22</td>
<td>Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radio-therapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.23</td>
<td>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.24</td>
<td>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastic)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.25</td>
<td>Hydroimeters and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.26</td>
<td>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, 90.20 or 90.32</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>90.27</td>
<td>Instruments and apparatus for physical or chemical analysis (for example, pyelometers, 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 or level, light (including exposure meters); microscopes</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
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<tr>
<td>TARIFF HEADER</td>
<td>PRODUCT</td>
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<td>MDCs</td>
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<tr>
<td>90.29</td>
<td>Gas, liquid or electricity supply or production meters, including calibrating meters therefor</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>90.29</td>
<td>Revolving counters, production counters, tachometers, tachometers and the like, speed indicators and tachometers, other than those of heading 85.14 or 85.15, tachometers</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>90.30</td>
<td>Oscilloscopes, spectrums analysers and other apparatus for measuring or checking electrical quantities, excluding meters of heading 90.36; instruments and apparatus for measuring or detecting alphas, betas, gammas, X-rays, cosmic or other ionizing radiations</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>90.31</td>
<td>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>90.32</td>
<td>Automatic regulating or controlling instruments and apparatus</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>90.33</td>
<td>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>91.01</td>
<td>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>91.02</td>
<td>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>91.03</td>
<td>Clocks with watch movements, excluding clocks of heading 91.04</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>91.04</td>
<td>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
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<tr>
<td>91.06</td>
<td>Other clocks</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.06</td>
<td>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)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.07</td>
<td>Time switches with clock or watch movement or with synchronous motor</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.07</td>
<td>Watch movements, complete and assembled</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.08</td>
<td>Clock movements, complete and assembled</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.09</td>
<td>Complete watch or clock movements, unassembled or partly assembled (movement sets), incomplete watch or clock movements, assembled, rough watch or clock movements</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.10</td>
<td>Watch cases and parts thereof</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.11</td>
<td>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.12</td>
<td>Watch, watch bands and watch bracelets, and parts thereof</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>91.13</td>
<td>Other clock or watch parts</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
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<tr>
<th>TARIFF HEADING</th>
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<tr>
<td>91.14</td>
<td>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>Ex 92.02</td>
<td>Other stringed musical instruments (excluding guitars)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<tr>
<td>92.03</td>
<td>Keyboard pipe organs, harmoniums and similar keyboard instruments with free metal reeds</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>92.04</td>
<td>Accordion and similar instruments; mouth organs</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>92.06</td>
<td>Other wind musical instruments; (for example, clarinets, trombones, bagpipes)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>Ex 92.08</td>
<td>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) (excluding steel band instruments)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>92.07</td>
<td>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>92.08</td>
<td>Musical boxes, bingground organs, mechanical street organs, mechanical singing birds, musical caws and other musical instruments not falling within any other heading of this Chapter; decy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>92.09</td>
<td>Parts (for example, mechanisms for musical boxes) and accessories (for example, cables, discs and rolls for mechanical instruments) of musical instruments; mechanonics, tuning forks and pitch pipes of all kinds</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>93.01</td>
<td>Military weapons, other than revolvers, pistols and arms of heading 93.07</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<tr>
<th>Tariff Heading</th>
<th>Product</th>
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<tbody>
<tr>
<td>91.02</td>
<td>Revolvers and pistols, other than those of heading 93.03 or 93.04</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>92.03</td>
<td>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 shots, pistols and revolvers for firing blank ammunition, canine-ball humane killers, line-throwing guns)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product</td>
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<tr>
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<tr>
<td>ex 94.01</td>
<td>Office chairs with tilting mechanisms and/or metal support bases</td>
<td>Production from tilting mechanisms and/or metal support bases of 94.01 or from materials not included in 94.01</td>
</tr>
<tr>
<td>ex 94.01</td>
<td>Other metal chairs of a kind used in offices</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>94.02</td>
<td>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs), barber's chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 94.03</td>
<td>Other metal furniture of a kind used in offices</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 94.04</td>
<td>Articles of bedding and similar furnishing (excluding mattresses, cotton, seamet, and pillows; mattress supports)</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 94.06</td>
<td>Prefabricated buildings of wood</td>
<td>Produced from regional materials of Chapter 44</td>
</tr>
<tr>
<td>95.01</td>
<td>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedals cars)</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product</td>
</tr>
<tr>
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<tr>
<td>ex 95.04</td>
<td>Articles of turf, table or parlour games; including snooker, billiards, special tables for casino games and automatic bowling alley equipment (excluding drought and chess boards)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 95.05</td>
<td>Fretted or other entertainment articles, including conjuring tricks and novelty joke (excluding carved articles)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 95.06</td>
<td>Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter, swimming pools and paddling pools (excluding table-tennis boards)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>95.07</td>
<td>Fishing rods, fish-hooks and other line fishing tackle, ten landing nets, butterfly nets and similar nets, decoy &quot;birds&quot; (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 96.08</td>
<td>Shooting Splinters and other target shooting apparatus (excluding round-balls and cartridges; travelling circuses, travelling menageries and travelling theatres)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 96.01</td>
<td>Worked ivory, bone, tortoise shell, horn, antler, coral, mother-of-pearl and other animal carving material</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>TARIFF HEADING</th>
<th>PRODUCT</th>
<th>CONDITIONS TO BE COMPLIED WITH</th>
</tr>
</thead>
<tbody>
<tr>
<td>ex 96.02</td>
<td>Worked vegetable or mineral carving materials; worked, unharmed natural (except that of heading 95.03)</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 96.03</td>
<td>Brooms, mops and去了 rollers, with handles of wood</td>
<td>Produced from materials not included in 96.03 and from regional handlings of Chapter 44</td>
</tr>
<tr>
<td>96.04</td>
<td>Hand sieves and hand mixers</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>96.05</td>
<td>Travel sets for personal toilet, sewing or shoe or clothes cleaning</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 96.06</td>
<td>Press-fixtures; snap-fixtures and press-studs; button moulds and other parts of those articles; button blanks</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>ex 96.07</td>
<td>Parts of slide fasteners</td>
<td>Production in which the value of extraregional materials used does not exceed 50 percent of the export price of the finished product</td>
</tr>
<tr>
<td>TARIFF HEADING</td>
<td>PRODUCT</td>
<td>CONDITIONS TO BE COMPLIED WITH</td>
</tr>
<tr>
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</tr>
<tr>
<td>96.07</td>
<td>Slide fasteners</td>
<td>Production in which the value of extra-regional materials used does not exceed 40 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.08</td>
<td>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens; and other pens; duplicating stylos; pocketing or sliding pencils; pen-holders; pencil holder and similar holders; pens (including caps and clips of the foregoing articles, other than those of heading 96.09)</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.09</td>
<td>Pencil leads; pastels; drawing charcoal and tellers’ chalks</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.10</td>
<td>Slates and boards, with writing or drawing surfaces, whether or not finished</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TARIFF HEADING</th>
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</tr>
</thead>
<tbody>
<tr>
<td>96.11</td>
<td>Embossing stamps, designed for operating in the hand, hand-operated composing sticks and hand printing sets incorporating such composingsticks</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.12</td>
<td>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on cards or in cartridges; ink-plates; whether or not inked, with or without boxes</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.13</td>
<td>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereto other than flints and wicks</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.14</td>
<td>Smoking pipes (including pipe bowls) and cigar and cigarette holders, and parts thereof</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.15</td>
<td>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair curlers and the like, other than those of heading 95.16 and parts thereof</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.16</td>
<td>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder pots, and palettes for the application of cosmetics or toilet preparations</td>
<td>Production in which the value of extra-regional materials used does not exceed 50 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.17</td>
<td>Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inserts</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
<tr>
<td>96.18</td>
<td>Tailors’ dummies and other lay figures, eccentric and other animated displays used for shop window dressing</td>
<td>Production in which the value of extra-regional materials used does not exceed 60 percent of the export price of the finished product.</td>
</tr>
</tbody>
</table>

MDCs | LDGs
(b) RULES REGARDING COMMUNITY ORIGIN
For the purpose of determining the origin of goods under Article 84 of the Treaty and for the application of that Article and the List, the following Rules shall be applied.

RULE 1 - Interpretative Provisions

1. In determining the place of production of marine products and goods produced therefrom, vessel of a Member State shall be regarded as part of that State. In determining the place from which goods have been consigned, marine products taken from the sea or goods produced therefrom at sea shall be regarded as having been consigned from a Member State if they were taken by or produced in a vessel of a Member State and have been brought direct to the Community.

2. For the purpose of these Rules a vessel shall be treated as a vessel of a Member State only if
   a. it is registered in a Member State;
   b. it carries a complement (inclusive of the Master thereof) of which not less than three-fourths are nationals of Member States; and
   c. it is majority owned and operated by -
      i. nationals of Member States, or
      ii. a Government of a Member State, or
      iii. a statutory Corporation of a Member State

In this paragraph nationals of Member States shall have the same meaning as in paragraph 5 of Article 32 of this Treaty.

3. “Materials” includes raw materials, intermediate products, parts and components used in the process of production, repair, renovation or improvement of the goods.

4. Energy, fuel, plant, machinery and tools used in the production, repair, renovation or improvement of goods within the Community and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Community when determining the origin of these goods.

5. Goods other than those to which paragraph 1 of Rule 2 of these Rules applies shall not be treated as being of Community origin if they are produced by any operation or process which consists only of one or more of the following, whether or not there is a change of tariff heading -
a) operations to ensure the preservation of goods during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solution, removal of damaged parts, and like operations);

b) simple operations consisting of removal of dust, sifting or screening, sorting, grading, classifying, matching (including the making up of sets of articles), washing, painting and cutting up resulting in the mere reduction in size;

c) changes of packing; simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards and other simple packing operations;

d) affixing marks, labels or other like distinguishing signs on goods or their packaging;

e) simple mixing of materials imported from outside the Community or of undetermined origin if the characteristics of the goods as a whole are not essentially different from the characteristics of the materials which have been mixed;

f) operations which consist solely of welding, soldering, fastening, riveting, bolting and like operations, or otherwise putting together of all finished parts or components to constitute a finished product.

6. "Chapter" and "tariff heading" in article 84 or in this Schedule shall mean the Chapters and headings of the Harmonised Commodity Description and Coding System.

7. For the purpose of sub-paragraph (f) of paragraph 5, the expression "finished parts or components" refers to those articles which are imported into the Community in a form or condition which does not require any further fabrication, change in shape or form, resulting in a change in identity or use or the application of permanent protective/decorative coating for the purposes of incorporation in the finished product.

8. Paragraphs 5(f) and 7 in this Rule shall take effect one year after the entry into force of the amendment of this Schedule, pursuant to the decision of the Council at its Special Meeting in July 1990.

**RULE 2 - Goods wholly produced within the Community**

1. The expression "wholly produced" when used with reference to goods means:

   a) mineral products extracted from the ground within the Community;

   b) vegetable products harvested within the Community;

   c) live animals born and raised within the Community;

   d) products obtained within the Community from live animals;

   e) products obtained by hunting or fishing conducted within the Community;

   f) marine products taken from the sea by a vessel of a Member State;

   g) goods produced within the Community exclusively from one or both of the following:

      a) goods referred to in sub-paragraphs (a) to (f) and (h) and (i) of this paragraph;
b) goods containing no materials imported from outside the Community or of undetermined origin, or containing those materials but which would not be regarded as such under paragraph 1 of Rule 3; and shall be taken to include;

h) used articles fit only for the recovery of materials provided that they have been collected from users within the Community;

i) scrap and waste resulting from manufacturing operations within the Community.

2. Wherever in paragraph 1 of Article 84 of this Treaty goods are required to be wholly produced, the use of small quantities of preservatives, vitamins, colouring and similar materials imported from outside the Community or of undetermined origin shall not affect their eligibility for Community treatment as wholly produced.

RULE 3 - Application of the criterion of substantial transformation

1. Where materials containing any element imported from outside the Community meet the conditions specified in Article 84, those materials shall be regarded as containing no such element.

2. For the purpose of Article 84 –

(i) The value of any materials imported from outside the Community shall be the customs value determined for them by the Customs Authority in the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States;

(ii) if the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Community;

(iii) the export price of the goods shall be the value accepted for this purpose by the Customs Authority in the Member State in which they were produced. It shall be based, mutatis mutandis, on the provision set out in sub-paragraph (a), but shall not include the amounts of transport and insurance costs incurred after the exportation of the goods.

3. In the application of the List the conditions to be complied with other than a percentage value-added condition applicable to any goods shall be fulfilled in respect of the whole of the goods, excluding any packing.

4. The expressions appearing in the columns headed "conditions to be complied with" in the List and set out below shall be applied in the following manner:

a. "produced from regional materials of" - the materials falling within the tariff headings or Chapters named may be used only if they qualify to be treated as of Community origin within the meaning of Article 84. This does not preclude the use of regional materials in an earlier stage of production;

b. "produced from materials of" and "produced from" - the materials named or designated as the case may be must be used in the condition in which they are described. This does not preclude the use of the materials in an earlier stage of production;

c. "produced from materials not included in" - the materials which fall in the tariff headings named may not be used if they are imported from outside the Community or are of undetermined origin;

d. "extraregional materials" shall mean materials imported from outside the Community or of undetermined origin;
"chemical transformation" shall mean the forming of the molecule of the finished product by –

(i) the combination of two or more elements; or

(ii) any modification of the structure of the molecule of a compound with the exception of ionisation and the addition or removal of water of crystallisation.

RULE 4 - Unit of Qualification

1. Each article in a consignment shall be considered separately.

2. For the purposes of paragraph 1 of this Rule –

   i. where the Harmonised Commodity Description and Coding System specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;

   ii. tools, parts and accessories which are imported with an article and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;

   iii. in cases not within sub-paragraphs (a) and (b), goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties by the importing Member State.

3. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

RULE 5 - Segregation of materials

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Community tariff treatment, than would have been the case, if the producer had been able physically to segregate the materials.

2. Any such accounting system shall conform to such conditions as may be agreed upon by Member States concerned in order to ensure that adequate control measures will be applied.

RULE 6 - Treatment of repaired goods

1. For the purposes of paragraph 4 of Article 84 goods shall be treated as having undergone a process of repair, renovation or improvement if the performance of such process within the Community does not result in a change of the form or character of the goods.

2. The cost of repair, renovation or improvement shall refer to the cost of all materials which are used plus the costs involved in effecting the repair, renovation or improvement, excluding freight, other transport charges, insurance and other shipping costs.

RULE 7 - Treatment of Packing
1. Where for purposes of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin or such packing.

2. Where paragraph 1 of this Rule is not applied, packing of any sort shall be considered as forming a whole with the goods for the purposes only of the application of the percentage value-added conditions. No part of any packing required for the transport or storage of goods shall be considered as having been imported from outside the Community when determining the origin of the goods as a whole.

**RULE 8 - Documentary Evidence**

1. A claim that goods shall be accepted as eligible for Community tariff treatment shall be supported by appropriate documentary evidence or origin and consignment. The evidence of origin shall consist of a certificate given by a Governmental authority or authorized body nominated by the exporting Member State and notified to the other Member States together with a declaration completed by the exporter of the goods.

2. The governmental authority or the authorized body shall obtain a declaration as to the origin of the goods given by the last producer of the goods within the Community. The authority or body shall satisfy themselves as to the accuracy of the evidence provided, where necessary they shall require the production of additional information, and shall carry out any suitable check. If the authorities of the importing Member State so require, a confidential indication of the producer of the goods shall be given.

3. Nominations of authorized bodies for the purpose of this Rule may be withdrawn by the exporting Member State if the need arises. Each Member State shall retain, in regard to its imports, the right of refusing to accept certificates from any authorized body which is shown to have repeatedly issued certificates in an improper manner, but such action shall not be taken without adequate prior notification to the exporting Member State of the grounds for dissatisfaction.

4. In cases where the Member States concerned recognize that it is impracticable for the producer to make the declaration of origin specified in paragraph 2 of this Rule, the exporter may make that declaration in such form as those Member States may for the purpose specify.

   (a) The certificate and declaration provided for in this Rule shall be in the form prescribed by COTED from time to time.

   (b) COTED may decide that further or different provisions concerning evidence of origin or of consignment shall apply to particular categories of goods or classes or transactions.

**RULE 9 - Verification of Evidence of Origin**

1. The importing Member State may as necessary require further evidence to support any declaration or certificate of origin furnished under Rule 8.

2. The importing Member State shall not prevent the exporter from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.

3. Where, under paragraph 1 of this Rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to produce it to a governmental authority or an authorized body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.
4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.

5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received it may make a request to that effect to the other Member State or States concerned.

6. Information obtained under the provisions of this Rule by the importing Member State shall be treated as confidential.

RULE 10 - Application of the Safeguard Mechanism

1. The information required pursuant to paragraph 4 of Article 84 shall be rendered in writing and shall be such as the Competent Authority may require.

2. For the purposes of carrying out his investigations, the Secretary-General may seek such additional information as he considers to be relevant. Replies to the enquiries by the Secretary-General should be sent by telex, telefax or other similar means of communication.

3. The Competent Authority shall ensure that no more extra-regional materials are used in production for purposes of Common Market treatment than are authorised by the Secretary-General. The Competent Authority shall make available to the Governmental authority or authorised body nominated for his State under paragraph 1 of Rule 8 such information as may be necessary for this purpose.

4. The Member States agree to cooperate fully with the Secretary-General in the foregoing provisions of this Rule.

RULE 11 - Sanctions

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim in another Member State that goods should be accepted as eligible for Community tariff treatment. The penalties applicable shall be similar to those applicable in case of untrue declarations in regard to payment of duty on imports.

2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.

3. A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this Rule:
   i. if it has not been requested to do so by the importing Member State to which the untrue claim was made; or
   ii. if, on the evidence available, the proceedings would not be justified.
FIFTH SCHEDULE

VALUE OF IMPORTED GOODS

1. (1) In this schedule:

(a) **Customs Value** of imported goods means the value of goods for the purposes of levying ad valorem duties of Customs on imported goods;

(b) 'Produced' includes grown, manufactured and mined;

(c) 'Identical Goods' means goods produced in the same country as the goods being appraised which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;

(d) 'Similar Goods' means goods produced in the same country as the goods being appraised which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially inter-changeable. The quality of the goods, their reputation and the existence of a trade mark are among the factors to be considered in determining whether goods are similar

(e) 'Identical Goods' and 'Similar Goods', as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under Paragraph 8 (1) (b) (iv) because such elements were undertaken in Guyana;

(f) 'Goods of the same class or kind' means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

(2) For the purposes of this schedule:

(a) Persons shall be deemed to be related only if:

(i) they are Officers or Directors of one another's business;

(ii) they are legally recognized partners in business;
(iii) they are employer and employees;

(iv) any person directly or indirectly owns, controls or holds 5 percent or more of the outstanding voting stock or shares of both of them;

(v) one of them directly or indirectly controls the other;

(vi) both of them are directly or indirectly controlled by a third person;

(vii) together they directly or indirectly control a third person; or

(vii) they are members of the same family:

(a) one person shall be deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter;

(b) persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionnaire, however, described, of the other shall be deemed to be related only if they fall within the criteria of sub-paragraph 2 (a);

(c) the term ‘person’ means a natural or legal person;

(d) an event shall be deemed to occur about the same time as another event if the first event occurs on the same day as the other event or within forty-five (45) days immediately before or forty-five (45) immediately after, the day on which the other event occurs.

2 (1) The Customs Value of imported goods shall be determined under Paragraph 3 whenever the conditions prescribed therein are fulfilled.

(2) Where such value cannot be determined under Paragraph 3, it shall be determined by proceeding subsequentially through Paragraphs 4 to 7, inclusive, to the first such Paragraph under which it can be determined, subject to the provision that, where the importer requests it and the Commissioner agrees, the order of application of Paragraphs 6 and 7 shall be reversed.

(3) Except as provided for in sub-paragraph (2), it is only when the Customs Value of imported goods cannot be determined, under a particular Paragraph that the provisions of the next Paragraph in the sequence established by sub-paragraph (2) can be applied.

(4) Where the Customs Value of imported goods cannot be determined under Paragraphs 3 to 7, inclusive, it shall –

(a) be determined using reasonable means consistent with the principles and general provisions of this Schedule;

(b) to the greatest extent possible, be based on previously determined Customs Value; and

(c) make use of the methods of Valuation laid down in Paragraphs 3 to 7, inclusive, using where necessary, reasonable flexibility in their application:
Provided that where sub-paragraph (4)(a), (b) and (c) have been applied and the Commissioner-General is of the opinion that a Customs Value has not been properly determined, the Commissioner General may reject that value and substitute for it the value of a competent valuer."

(5) No Customs value shall be determined under sub-paragraphs (4) on the basis of:

a. the selling price in Guyana of goods produced in Guyana;

b. a system which provided for the acceptance for Customs purposes of the higher of two alternative values;

c. the price of the goods on the domestic market of the country of exportation;

d. the cost of production, other than the Computed Values which have been determined for identical or similar goods in accordance with Paragraph 7;

e. the price of the goods for export to a country other than Guyana;

f. minimum Customs Values; or

g. arbitrary or fictitious values.

3. (1) The Customs Value of imported goods determined under this Paragraph shall be the Transaction Value, that is, the Price actually paid or payable for the goods when sold for Export to a purchaser in Guyana, adjusted in accordance with Paragraph 8, and in appropriate cases in Paragraph 9, Provided:

(a) that there is no restrictions as to the disposition or use of the goods by the buyer, other than restrictions which:

   (a) are imposed or required by Law or by any Public Authorities in Guyana

   (b) limit the geographical area in which the goods may be resold, or

   (c) do not substantially affect the value of the goods;

(b) that the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;

c. that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless the appropriate adjustment can be made in accordance with Paragraph 8; and

d. that the buyer and seller are not related, or, where the buyer and seller are related, that the Transaction Value is acceptable for Customs purposes.
under sub-paragraph (2).

(2) (a) In determining whether the Transaction Value is acceptable for the purposes of sub-paragraph (1), the fact that the buyer and seller are related within the meaning of Paragraph 1 shall not in itself be grounds for regarding the Transaction Value as unacceptable. Where necessary, the circumstances surrounding the sale shall be examined and the Transaction Value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, the Commissioner grounds for considering that the relationship influenced the price, he shall communicate the grounds to the importer who shall be given a reasonable opportunity to respond.

(b) In a sale between related persons, the Transaction Value shall be accepted and the goods valued in accordance with sub-paragraph 1 whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:

(i) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to Guyana;

(ii) the Customs Value of Identical or Similar goods, as determined under Paragraph 6;

(iii) the Customs Value of Identical or Similar goods, as determined under Paragraph 7;

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Paragraph 8 and costs incurred by the seller in sales in which he and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

(c) The tests set forth in sub-paragraph (2) (b) shall be used at the initiative of the importer and only for comparison purposes. Substitute values may not be established under that sub-paragraph.

(3) (a) The price actually paid or payable is the total payment made or to be made by the buyer to or for the benefit of the seller for the imported goods.

Payments may be made directly or indirectly, need not necessarily take the form of a transfer of money, and shall include:

(i) all payments made or to be made as a condition of sale of the imported goods by the buyer to the seller or by the buyer to a third party to satisfy an obligation of the seller, and
(ii) any settlement by the buyer, whether in whole or in part, of a debt owed by the seller.

(b) Activities, including marketing activities, undertaken by the buyer on his own account, other than those for which an adjustment is provided in Paragraph 8, are not considered to be indirect payment to the seller, even though they might be regarded as a benefit to the seller or have been undertaken by agreement with the seller, and their costs shall not be added to the price actually paid or payable in determining the Customs Value of imported goods.

(4) The Customs value of imported goods shall not include the following charges or costs, provided that they are reasonable and are distinguished from the price paid or payable for the imported goods:

(a) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation on imported goods such as industrial plant, machinery or equipment;

(b) customs duties and other taxes payable in Guyana by reason of the importation or sale of the goods;

(c) the cost of transport after importation.

(5) The fact that goods which are the subject of sale entered for home within Guyana shall be regarded as adequate indication that they are sold for export to Guyana. This indication shall also apply where successive sales of goods have taken place before valuation, where such successive sales have taken place each price resulting from them may be used as a basis for valuation.

(6) Where a declaration regarding the value of goods has been presented under this Act and the Commissioner has reason to doubt the truth or accuracy of any of the particulars stated in the declaration or in any document produced in support of the declaration or the genuineness of any such document, the Commissioner may request the importer to produce further information, including documents or other evidence, to satisfy himself that the declared value represents the total amount actually paid or payable for the imported goods, adjusted as provided in sub-paragraph (1); and if, after considering the further information furnished to him pursuant to any such request, the Commissioner still is in doubt about the truth or accuracy of the value of the imported goods as declared, or the genuineness of any document produced in support of the declaration, or where the further information requested for is not produced by the importer, it shall be deemed that the transaction value of the imported goods cannot be determined under the provisions of this Paragraph:

Provided that before the Commissioner comes to the conclusion that the transaction value of the imported goods cannot be determined under the provisions of this Paragraph, the Commissioner shall communicate to the importer, in writing if requested by the importer, the grounds therefor and the importer shall be given a reasonable opportunity to make any representations he wants to make.
in regard to the matter and such representations shall be taken into consideration by the Commissioner.

4. (1) (a) The Customs Value of imported goods determined under this Paragraph shall be the Transaction Value of Identical Goods sold for export at or about the same time as the goods being valued.

(b) In applying this Paragraph, the Transaction Value of Identical Goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs Value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in Paragraph 8 (1) (e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3) In applying this Paragraph:
   (a) if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the Customs Value of the imported goods;
   (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under sub-paragraph (1) for identical goods produced by the same person as the goods being valued.

(4) For the purposes of this Paragraph, the Transaction Value of Identical imported goods means a customs Value previously determined under Paragraph 3, adjusted as provided for in sub-paragraph 1 (b) and 2 of this Paragraph. The period for reference should not exceed twenty-four (24) months after the goods have been released by Customs.

5. (1) (a) The Customs Value of imported goods determined under this Paragraph shall be the Transaction Value of Similar Goods sold for export to Guyana at or about the same time as the goods being valued.

(b) In applying this Paragraph, the Transaction Value of Similar Goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs Value. Where no such sale is found, the Transaction Value of Similar Goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in Paragraph 8 (1) (e) are included in the Transaction Value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.
in regard to the matter and such representations shall be taken into consideration by the Commissioner.

4. (1) (a) The Customs Value of imported goods determined under this Paragraph shall be the Transaction Value of Identical Goods sold for export at or about the same time as the goods being valued.

(b) In applying this Paragraph, the Transaction Value of Identical Goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs Value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in Paragraph 8 (1) (e) are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3) In applying this Paragraph:
   (a) if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the Customs Value of the imported goods;
   (b) a transaction value for goods produced by a different person shall be taken into account only when no transaction value can be found under sub-paragraph (1) for identical goods produced by the same person as the goods being valued.

(4) For the purposes of this Paragraph, the Transaction Value of Identical imported goods means a customs Value previously determined under Paragraph 3, adjusted as provided for in sub-paragraph 1 (b) and 2 of this Paragraph. The period for reference should not exceed twenty-four (24) months after the goods have been released by Customs.

5. (1) (a) The Customs Value of imported goods determined under this Paragraph shall be the Transaction Value of Similar Goods sold for export to Guyana and exported at or about the same time as the goods being valued.

(b) In applying this Paragraph, the Transaction Value of Similar Goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the Customs Value. Where no such sale is found, the Transaction Value of Similar Goods sold at a different commercial level and/or in different quantities, adjusted to take account of differences attributable to commercial level and/or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the costs and charges referred to in Paragraph 8 (1) (e) are included in the Transaction Value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.
Accepted industry formulas, recipes, methods of construction and other industry practices shall form the basis of the calculation.

3. In this Paragraph, the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity is the price at which the greatest number of unit is sold in sales to persons who are not related to the persons from whom such goods are sold at the first commercial level after importation at which such sales take place.

4. Any sale in Guyana to a person who supplies directly or indirectly free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods any of the elements specified in Paragraph 8 (1) (b), shall not be taken into account in establishing the unit price for the purposes of this Paragraph.

5. For the purposes of sub-paragraph 1 (a) (i):

   (a) ‘profit and general expenses’ shall be taken as a whole. The figure for the purposes of this deduction shall be determined on the basis of information supplied by or on behalf of the importer unless his figures are inconsistent with those obtaining in sales of imported goods of the same class or kind. Where the importer’s figures are inconsistent with such figures, the amounts for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the importer, and

   (b) in determining either the commissions or the additions usually made for profit and general expenses, the question whether certain goods are of the same class or kind as other goods shall be determined on a case-by-case basis by reference to the circumstances involved. In doing this, sales for which the necessary information can be provided of the narrowest group or range of imported goods of the same class or kind as the goods being valued should be examined.

6. For the purpose of sub-paragrapgh 1 (b), the earliest date shall be the date by which sales of the imported goods or identical or similar imported goods are made in sufficient quantity to establish the unit price.

7. The Customs Value of imported goods determined under this Paragraph shall be based on a Computed Value which shall consist of the sum of:

   (a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

   (b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to Guyana;

   (c) the cost or value of the items referred to in Paragraph 8 (1) (e).

2. The cost or value of materials and fabrication referred to in sub-paragraph 1 (a) above shall include the cost or elements specified in Paragraph 8 (1) (a) (ii) and (iii). It shall also include
the value, duly apportioned, of any element specified in Paragraph 8 (1) (b) which has been supplied directly or indirectly by the buyer for use in connection with the production of the imported goods. The value of the elements specified in Paragraph 8 (1) (b) (iv) which are undertaken in Guyana shall be included only to the extent that such elements are charged to the producer. No cost or value of an element referred to in this sub-paragraph shall be counted more than once in determining the computed value.

(3) The 'cost or value' referred to in sub-paragraph 1 (a) shall be determined on the basis of information relating to the production of the goods being valued supplied by or on behalf of the producer. It shall be based upon the commercial accounts of the producer, provided that these accounts are consistent with the generally accepted accounting principles applied in the country where the goods are produced.

(4) For the purpose of sub-paragraph 1 (b):

(a) the 'amount for profit and general expenses' shall be taken as a whole and shall be determined on the basis of information supplied by or on behalf of the producer unless his figures are inconsistent with those usually reflected in sales of goods of the same class or kind as the goods being valued which are made, by producers in the country of exportation for export to Guyana;

(b) if the producer's own figures for profit and general expenses are not consistent with those usually reflected in sales of the goods of the same class or kind referred to in sub-paragraph 4 (a) the amount for profit and general expenses may be based upon relevant information other than that supplied by or on behalf of the producer of the goods;

(c) in addition to the definition in Paragraph 1 (1) (f) 'goods of the same class or kind' means goods imported from the same country as the goods being valued;

(d) whether the goods are of the same class or kind as other goods shall be determined on a case-by-case basis with reference to the circumstances involved. In doing this, sales for export to Guyana of the narrowest group or range of goods of the same class or kind as the goods being valued for which the necessary information can be provided should be examined;

(e) the 'general expenses' referred to cover the direct and indirect cost of producing and selling the goods for export which are not included under sub-paragraph 1 (a).

8. (1) In determining the Customs Value under Paragraph 3, there shall be added to the price actually paid or payable for the imported goods:

(a) the following, to the extent that they are incurred directly or indirectly by the buyer but are not included in the price actually paid or payable for the goods:

(i) commission and brokerage, except buying commissions;

(ii) the cost of containers which are treated as being one for Customs purposes with the goods in question;

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(iii) the cost of packing, whether for labour or materials;

(b) the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:

(i) materials, components, parts and similar items incorporated in the imported goods;

(ii) tools, dies, mould and similar items used in the production of the imported goods;

(iii) materials consumed in the production of the imported goods;

(iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere other than in Guyana and necessary for the production of the imported goods;

(c) royalties and license fees, which among other things, may include payments in respect of patents, trademarks and copyrights, in relation to the goods being valued, that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;

(d) the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;

(e) (i) the cost of transport of the imported goods to the port or place of importation;

(ii) loading and handling charges associated with the transport of the imported goods to the port or place of importation; and

(iii) the cost of insurance

(2) No additions shall be made to the price actually paid or payable in determining the Customs Value except as provided in this Paragraph.

(3) Additions to the price actually paid or payable shall be made under this Paragraph only on the basis of objective and quantifiable data, and if such do not exist a
transaction value shall not be determined under the provisions of Paragraph 3.

(4) In this Paragraph, the term "buying commissions", means fees paid by an importer to his agent for the service of representing him abroad in the purchase of the good being valued.

(5) Notwithstanding sub-paragraph 1 © of this Paragraph:

(a) charges for the right to produce the imported goods in Guyana shall not be added to the price actually paid or payable for the imported goods in determining the Customs Value; and

(b) payments made by the buyer for the right to distribute or resell the imported goods shall not be added to the price actually paid or payable for the imported goods if such payments are not a condition of sale for export to Guyana of the goods.

9. (1) Charges for interest under a financing arrangement entered into by the buyer and related to the purchase of the imported goods shall not be included in the Customs Value determined under Paragraph 3 provided that:

(a) the charges are distinguished from the price actually paid or payable for the goods;

(b) the financing arrangement has been made in writing;

(c) where required by the Commissioner, the buyer can demonstrate that:

(i) such goods are actually sold at the price declared as the price actually paid or payable; and

(ii) the claimed rate of interest does not exceed the level of such transactions prevailing in the country where, and at the time when, the finance was provided.

(2) The provisions of sub-paragraph 1 shall apply regardless of whether the finance is provided by the seller, a bank or another person; and it shall also apply, mutatis mutandis, where the Customs Value is determined under a method other than the transaction value.

10. Nothing in this Schedule shall be construed as restricting or calling into question the right of the Commissioner to satisfy himself as to the genuineness, truth or accuracy of any statement, document or declaration presented for Customs Valuation purposes.

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Passed by the National Assembly on 15th May, 2019

S.E. Isace,
Clerk of the National Assembly

(Bill No. 4/2019)